

Messages & Communications Doc. No. 38GL-26-2230 through 2238.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>  
 Date Fri 4/24/2026 11:08 AM  
 To Guam Legislature Clerks <clerks@guamlegislature.gov>  
 Cc Frank Blas Jr. <speakerblas@guamlegislature.gov>

6 attachments (21 MB)

42426COMM Doc. No. 38GL-26-2230.pdf; 42426COMM Doc. No. 38GL-26-2231.pdf; 42426COMM Doc. No. 38GL-26-2232.pdf; 42426COMM Doc. No. 38GL-26-2233.pdf; 42426COMM Doc. No. 38GL-26-2234.pdf; 42426COMM Doc. No. 38GL-26-2235.pdf;

Háfa Adai Clerks Office,

Please see attached, Messages & Communications Doc. No. 38GL-26-2230 through 2238 for processing:

✓	38GL-26-2230	Office of the Governor of Guam	Rescission of the Governor's Transfer of Charles Esteves*
✓	38GL-26-2231	Office of the Mayor - Municipality of Sinajana	FY2026 Appropriated Funds (VOMBS-GF- GEFF) Account for 2nd Quarter*
✓	38GL-26-2232	Office of the Mayor - Municipality of Sinajana	FY2026 Non-Appropriated Funds Report- 2nd Quarter*
✓	38GL-26-2233	Department of Public Health and Social Services	Guam Board of Examiners for Dentistry Regular Board Meeting Packet for April 15, 2026 and reconvened on April 22, 2026*
✓	38GL-26-2234	A.B. Won Pat International Airport Authority	Small Purchases and Construction for the month of March 2026*
✓	38GL-26-2235	A.B. Won Pat International Airport Authority	Sole Source Procurement/Emergency Procurement- March 2026*
✓	38GL-26-2236	A.B. Won Pat International Airport Authority	FY2026 2nd Quarter Travel Report*
✓	38GL-26-2237	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending March 31, 2026*
✓	38GL-26-2238	Bureau of Budget and Management Research	Appropriation Reserve Report for the Quarter Ending March 31, 2026*

Please retrieve Doc. No. 38GL-26-2236 through 2238 from link below:

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

Kindly reply to this email



*Si Yu'os ma'áse',*

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-26-2237\***

2 messages

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

Thu, Apr 23, 2026 at 12:53 PM

To: 38th Committee On Rules &lt;committeeonrules@guamlegislature.gov&gt;, Sabrina Salas Matanane &lt;office.senatorbri@guamlegislature.gov&gt;

*Håfa Adai,*

Please see attached M&amp;C Doc. No. 38GL-26-2237

38GL-26-2237	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending March 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: Thu, Apr 23, 2026 at 11:22 AM

Subject: CRER &amp; Special Fund Reports for March 2026

To: Speaker Frank Blas Jr. <[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)>, BJ Cruz <[bjcruz@guamopa.com](mailto:bjcruz@guamopa.com)>Cc: Edward <[edward.birn@doa.guam.gov](mailto:edward.birn@doa.guam.gov)>, Lester Carlson <[lester.carlson@bbmr.guam.gov](mailto:lester.carlson@bbmr.guam.gov)>, Marie P. Lizama <[marie.lizama@revtax.guam.gov](mailto: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 March 2026.

Please acknowledge receipt of this email.

*Si Yu'os Ma'åse!***Analyn C. Reyes**


Administrative Assistant

Bureau of Budget &amp; Management Research

P.O. Box 2950

Hagatna, Guam 96932

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

**3 attachments** **Consolidated Revenue and Expenditure Report - March 2026.pdf**  
364K **Special Revenue Fund Report - March 2026.pdf**  
582K **38GL-26-2237.pdf**  
1127K

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 March 2026

3 messages

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

Thu, Apr 23, 2026 at 11:21 AM

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

Cc: Edward <edward.birn@doa.guam.gov>, Lester Carlson <lester.carlson@bbmr.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 March 2026.

Please 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-26-2237  
OFFICE OF THE SPEAKER  
FRANK F. BLAS, JR.

April 23, 2026

Time: 11:21 AM

Received:

### 2 attachments

**Consolidated Revenue and Expenditure Report - March 2026.pdf**  
364K

**Special Revenue Fund Report - March 2026.pdf**  
582K

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

Thu, Apr 23, 2026 at 12:36 PM

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

Cc: BJ Cruz <bjcruz@guamopa.com>, Edward <edward.birn@doa.guam.gov>, Lester Carlson <lester.carlson@bbmr.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 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>  
 To: "senators@guamlegislature.gov" <senators@guamlegislature.gov>  
 Bcc: Office of Finance and Budget <ofb@guamlegislature.gov>

Thu, Apr 23, 2026 at 12:38 PM

*Hafa Adâi* Honorable Senators,

Please see attached CRER and Special Revenue Tracking Fund Reports for the month of March 2026 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 Guåhan 38<sup>th</sup> Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456  
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### 2 attachments



**Consolidated Revenue and Expenditure Report - March 2026.pdf**  
 364K



**Special Revenue Fund Report - March 2026.pdf**  
 582K



# 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

APR 23 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-26-2237  
Messages and Communications

RECEIVED  
COMMITTEE ON RULES  
April 23, 2026

12:53 p.m.  
*Marie Crisostomo*

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending March 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, P.L. 38-75, and P.L. 38-119.

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.
<i>[Signature]</i>
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
<i>[Signature]</i>
Edward M. Birn, Director, Department of Administration
<i>[Signature]</i>
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 March

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2026 and FY2025  
Six months ending March 2025

	MONTHLY ACTUAL Collection Comparison FY2026 and FY2025 For the Month Ending March			YTD ACTUAL Collection Comparison FY2026 and FY2025 Six months ending March 2025		
	2026 March	2025 March	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Income Taxes:						
Individual	\$ 10,418,957	\$ 12,309,584	\$ (1,890,627)	\$ 38,567,794	\$ 37,597,541	\$ 970,253
Corporation	14,632,195	11,035,018	3,597,176	64,570,347	47,669,142	16,901,205
Withholding	29,163,255	28,418,638	744,617	174,269,797	172,856,576	1,413,221
<b>Income Taxes</b>	<b>54,214,406</b>	<b>51,763,240</b>	<b>2,451,167</b>	<b>277,407,938</b>	<b>258,123,259</b>	<b>19,284,679</b>
Business privilege taxes:						
Gross Receipts Taxes	32,992,227	33,700,876	(708,650)	191,042,669	202,314,234	(11,271,565)
Other Taxes:						
Use Tax	480,965	414,782	66,182	3,910,073	2,386,070	1,524,003
<b>Business Privilege Taxes</b>	<b>33,473,191</b>	<b>34,115,659</b>	<b>(642,467)</b>	<b>194,952,742</b>	<b>204,700,304</b>	<b>(9,747,563)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>190,079</b>	<b>256,137</b>	<b>(66,058)</b>	<b>1,532,180</b>	<b>1,425,974</b>	<b>106,206</b>
<b>Use of Money &amp; Property</b>	<b>280,647</b>	<b>316,304</b>	<b>(35,656)</b>	<b>1,884,491</b>	<b>2,318,636</b>	<b>(434,145)</b>
Federal Sources:						
Section 30	0	0	0	79,732,367	76,402,101	3,330,266
Immigration fees	0	562,210	(562,210)	802,565	2,328,530	(1,525,965)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	5,170	0	5,170	22,035	9,197	12,838
<b>Federal Sources</b>	<b>5,170</b>	<b>562,210</b>	<b>(557,040)</b>	<b>80,556,967</b>	<b>78,739,828</b>	<b>1,817,139</b>
Department Charges:						
Agriculture	5	5	0	20	141	(121)
Police & Corrections	10	40	(30)	50	12,130	(12,080)
Public Works	6,500	7,250	(750)	41,125	47,450	(6,325)
Public Health	760	680	80	3,330	3,140	190
Commerce	0	0	0	0	0	0
Other charges	73,731	58,031	15,700	385,339	510,346	(125,006)
<b>Department Charges</b>	<b>81,006</b>	<b>66,006</b>	<b>15,000</b>	<b>429,864</b>	<b>573,207</b>	<b>(143,342)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 88,244,499</b>	<b>\$ 87,079,555</b>	<b>\$ 1,164,945</b>	<b>\$ 556,764,181</b>	<b>\$ 545,881,207</b>	<b>\$ 10,882,974</b>

PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 38-60)	<sup>2</sup> 2,141,143	3,727,237	\$ (1,586,094)	11,013,540	3,387,932	\$ 7,625,608

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 March 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 March <sup>2/</sup>	FY2026 Actual Collections For the Month March	Favorable (Unfavorable)	FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 9,255,386	\$ 10,418,957	\$ 1,163,571	\$ 19,090,302	\$ 25,025,233	\$ 5,934,931
Corporation	9,474,136	14,632,195	5,158,059	18,818,357	27,309,553	8,491,196
Withholding	28,393,368	29,163,255	769,887	80,448,221	88,197,885	7,749,664
<b>Income Taxes</b>	<b>47,122,890</b>	<b>54,214,406</b>	<b>7,091,516</b>	<b>118,356,880</b>	<b>140,532,672</b>	<b>22,175,792</b>
Business privilege taxes:						
Gross Receipts Taxes	31,085,695	32,992,227	1,906,532	91,970,930	98,618,713	6,647,783
Other Taxes:						
Use Tax	724,907	480,965	(243,942)	2,199,793	1,288,195	(911,598)
<b>Business Privilege Taxes</b>	<b>31,810,602</b>	<b>33,473,191</b>	<b>1,662,589</b>	<b>94,170,723</b>	<b>99,906,908</b>	<b>5,736,185</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>228,073</b>	<b>190,079</b>	<b>(37,994)</b>	<b>641,549</b>	<b>586,050</b>	<b>(55,499)</b>
<b>Use of Money &amp; Property</b>	<b>178,233</b>	<b>280,647</b>	<b>102,414</b>	<b>432,617</b>	<b>895,462</b>	<b>462,845</b>
Federal Sources						
Section 30	0	0	0	0	0	0
Immigration fees	107,942	0	(107,942)	336,514	70,645	(265,869)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	5,170	5,170	0	6,534	6,534
<b>Federal Sources</b>	<b>107,942</b>	<b>5,170</b>	<b>(102,772)</b>	<b>257,638</b>	<b>77,179</b>	<b>(259,335)</b>
Department Charges:						
Agriculture	0	5	5	0	10	10
Police & Corrections	0	10	10	0	30	30
Public Works	0	6,500	6,500	0	11,175	11,175
Public Health	0	760	760	0	1,800	1,800
Commerce	0	0	0	0	0	0
Other charges	120,347	73,731	(46,617)	258,484	183,569	(74,915)
<b>Department Charges</b>	<b>120,347</b>	<b>81,006</b>	<b>(39,342)</b>	<b>258,484</b>	<b>196,584</b>	<b>(61,900)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 79,568,087</b>	<b>\$ 88,244,499</b>	<b>\$ 8,676,412</b>	<b>\$ 214,117,891</b>	<b>\$ 242,194,854</b>	<b>\$ 27,998,087</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 I, Section 7(a).

3/ This information will be updated in the quarter ending 06/30/2026.

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 Six Month Ending March 2026 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 <sup>2/</sup>	FY2026 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2026 Adopted Revenues (Full Year Projection)	FY2026 Revenue Tracking <sup>3/</sup>	Favorable Increase (Decrease)
<b>Income Taxes:</b>						
Individual	\$ 32,333,747	\$ 38,567,794	\$ 6,234,047	\$ 102,507,384	\$ 108,741,431	\$ 6,234,047
Corporation	39,252,766	64,570,347	25,317,581	116,090,539	141,408,120	25,317,581
Withholding	160,513,626	174,269,797	13,756,171	315,685,559	329,441,730	13,756,171
<b>Income Taxes</b>	<b>232,100,139</b>	<b>277,407,938</b>	<b>45,307,799</b>	<b>534,283,482</b>	<b>579,591,281</b>	<b>45,307,799</b>
<b>Business privilege taxes</b>						
Gross Receipts Taxes	179,454,225	191,042,669	11,588,444	368,794,932	380,383,376	11,588,444
<b>Other Taxes:</b>						
Use Tax	3,989,130	3,910,073	(79,057)	7,957,734	7,878,677	(79,057)
<b>Business Privilege Taxes</b>	<b>183,443,355</b>	<b>194,952,742</b>	<b>11,509,387</b>	<b>376,752,666</b>	<b>388,262,053</b>	<b>11,509,387</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>1,433,396</b>	<b>1,532,180</b>	<b>98,784</b>	<b>4,597,340</b>	<b>4,696,124</b>	<b>98,784</b>
<b>Use of Money &amp; Property</b>	<b>1,028,837</b>	<b>1,884,491</b>	<b>855,654</b>	<b>2,045,097</b>	<b>2,900,751</b>	<b>855,654</b>
<b>Federal Sources:</b>						
Section 30	79,732,367	79,732,367	0	79,732,367	79,732,367	0
Immigration fees	958,030	802,565	(155,465)	1,636,401	1,502,971	(133,430)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	22,035	22,035	0	0	0
<b>Federal Sources</b>	<b>80,690,397</b>	<b>80,556,967</b>	<b>(133,430)</b>	<b>81,368,768</b>	<b>81,235,338</b>	<b>(133,430)</b>
<b>Department Charges</b>						
Agriculture	0	20	20	0	0	0
Police & Corrections	0	50	50	0	0	0
Public Works	0	41,125	41,125	0	0	0
Public Health	0	3,330	3,330	0	0	0
Commerce	0	0	0	0	0	0
Other charges	536,510	385,339	(151,171)	1,342,244	1,235,598	(106,646)
<b>Department Charges</b>	<b>536,510</b>	<b>429,864</b>	<b>(106,646)</b>	<b>1,342,244</b>	<b>1,235,598</b>	<b>(106,646)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 499,232,634</b>	<b>\$ 556,764,181</b>	<b>\$ 57,531,547</b>	<b>\$ 1,000,389,597</b>	<b>\$ 1,057,921,144</b>	<b>\$ 57,531,547</b>
			11.52%			5.75%

**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 06/30/2026.

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.

**LEGISLATIVE APPROPRIATIONS PASSED FROM THE GENERAL FUND WITHOUT AMENDMENTS  
TO THE ADOPTED FY 2026 REVENUE LEVEL.**

P.L. No.	Program	Appropriation
P.L. 38-119	I Liheslaturan Guahan	(890,000)
	<b>TOTAL</b>	<b>(890,000)</b>

**PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES**

Fund	
Guam Highway Fund Shortfall	(1,061,917)
Guam Educational Facilities Fund Shortfall	(20,648,476)
Healthy Futures Fund Shortfall	(386,364)
Tourist Attraction Fund	(1,224,494)
<b>TOTAL</b>	<b>(23,321,251)</b>

**NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE \$ 33,320,296**

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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	3,771,051	85,577	1,512,009
Office of I Segundu Na Maga'låhen Guåhan	482,787	359,042	-	123,745
Guam Medical Referral Assistance Office	665,849	265,474	3,291	397,084
Bureau of Womens Affairs	272,277	134,370	13,788	124,120
Bureau of Budget & Management Research (BBMR)	1,239,837	487,513	25,375	726,949
Civil Service Commission	1,449,798	699,773	95,393	654,632
Department of Administration (DOA)	11,036,842	5,182,506	181,517	5,672,819
DOA - Charter School Administrative Support	143,571	36,549	3,000	104,022
Department of Land Management	963,078	597,436	12,129	353,513
Chamorro Land Trust Commission (CLTC)	654,883	112,666	19,553	522,665
Department of Revenue & Taxation (DRT)	14,713,861	7,339,892	46,713	7,327,256
Office of the Attorney General Operations (OAG)	22,126,390	7,387,662	1,073,954	13,664,774
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
Office of Technology	5,362,796	1,822,010	124,348	3,416,439
Mayor's Council of Guam (MCOG) - Operations	16,807,881	6,335,224	995,028	9,477,629
MCOG - Island Beautification Programs	422,126	73,038	63,402	285,686
Office of Public Accountability	2,252,943	1,148,686	-	1,104,257
I Liheslaturan Guåhan (Legislature)	9,604,035	4,802,018	-	4,802,017
Legislature - Office of Finance and Budget	498,740	249,366	-	249,374
Legislature - Guam Youth Congress	15,000	7,500	-	7,500
Guam Ethics Commission	552,680	209,431	57,716	285,534
Office of Veterans Affairs (OVA)	1,246,443	309,737	15,000	921,706
P E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	1,396,529	-	2,718,141
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>100,181,263</b>	<b>42,814,553</b>	<b>2,815,783</b>	<b>54,550,927</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	53,518,873	23,612,194	1,988,801	27,917,878
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
GPD - Safe Schools Initiative	142,585	21,740	-	120,845
GPD - Guam Crime Stoppers	100,000	100,000	-	-
GPD - Police Officer Cycle	1,085,311	688,327	-	396,984
Department of Corrections (DOC)	34,234,475	16,965,404	871,908	16,397,163
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	268,763	-	226,489
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	755,207	-	890,333

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

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<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	2,673,561	163,193	4,906,683
DYA - Youth Programs	200,000	-	200,000	-
DYA - Summer Employment and Youth Training Program	1,815,863	238,411	3,620	1,573,832
Guam Fire Department (GFD)	38,514,050	18,802,937	689,001	19,022,112
GFD - Firefighter Recruitment Cycle	1,392,942	124,747	-	1,268,195
Guam Customs & Quarantine Agency (CQA)	14,587,104	5,869,136	142,796	8,575,172
Unified Judiciary Operations (Judiciary)	43,760,143	21,880,077	-	21,880,066 <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	294,272	1,020	527,707
Guam Environmental Protection Agency (GEPA)	469,812	201,228	141,755	126,829
GEPA - Beach Monitoring	46,903	-	-	46,903
<b>TOTAL - PROTECTION OF LIFE &amp; PROPERTY</b>	<b>202,292,280</b>	<b>93,743,006</b>	<b>4,202,092</b>	<b>104,347,182</b>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	10,913,950	3,847,917	1,005,760	6,060,273
DPHSS - MIP/MIPPR Program	3,973,528	1,438,994	-	2,534,534
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	26,792,658	13,673,912	-	13,118,746
DPHSS - Children's Health Insurance Program	1,855,841	1,234,146	-	621,695
DPHSS - Division of Senior Citizens Programs	9,000,000	4,625,454	1,760,935	2,613,611
DPHSS - Public Assistance Program	4,658,142	947,470	-	3,710,672
DPHSS - Enhanced Allotment Plan	378,776	164,271	-	214,505
DPHSS - Medical Cannabis Program	369,952	49,353	-	320,599
DPHSS - Bureau of Social Services Administration	7,558,215	4,448,667	121,363	2,988,185
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,346,516	-	12,699
DPHSS - Child Protective Services	2,220,129	808,306	-	1,411,823
DPHSS - Foster Group Home	950,558	136,390	-	814,168
DPHSS - Homeless Coalition Grants	500,000	-	42,484	457,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	3,233,092	223,877	5,471,093
GBHWC - Youth & Mental Health First Aid	285,170	47,981	-	237,189
GBHWC - Youth Suicide Prevention and Peace Program	81,750	11,128	28,872	41,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	11,385,576	-	11,385,576
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	3,507,498	-	3,507,496
DOA - Residential Treatment Fund	2,500,000	1,224,971	-	1,275,029
<b>TOTAL - PUBLIC HEALTH</b>	<b>113,912,091</b>	<b>53,131,641</b>	<b>3,183,291</b>	<b>57,597,159</b>

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<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	228,187,734	114,093,876	-	114,093,858
GDOE - Chamoru Studies Division	513,824	256,906	-	256,918
GDOE - Menstrual Hygiene Products	25,000	12,500	-	12,500
GDOE - School Maintenance/Repairs	10,000,000	5,000,000	-	5,000,000
GDOE - Y Kuantan Salappe' I Prinsepap	1,200,000	600,002	-	599,998
Guam Academy Charter School Council (GACSC)	25,545,000	10,357,918	-	15,187,082
University of Guam Operations (UOG)	39,956,147	19,978,062	-	19,978,085 4/
UOG - Scholarships (SSFAP)	3,565,285	1,782,638	-	1,782,647
UOG - Aquaculture Development and Training Center	114,000	56,992	-	57,008
UOG - WERI (Guam Hydrologic Survey)	499,946	249,964	-	249,982
UOG - WERI (Water Resource Monitoring)	292,232	146,120	-	146,112
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	281,398	-	281,383
UOG - KPRG Operations	200,000	99,996	-	100,004
UOG - Guampedia Foundation	150,000	75,010	-	74,990
UOG - Guam Green Growth Initiative	500,000	249,990	-	250,010
UOG - Sea Grant Program	500,000	249,990	-	250,010
UOG - Guam Press (Publishing House)	100,000	49,998	-	50,002
UOG - GDOE Textbooks to UOG Press	481,578	240,786	-	240,792
Guam Community College Operations (GCC)	14,513,358	7,256,678	-	7,256,680
GCC - WICHE Administrative Office	78,500	39,252	-	39,248
GCC - Peace Officer Standards and Training (POST) Commission	300,000	150,000	-	150,000
<b>TOTAL - PUBLIC EDUCATION</b>	<b>327,285,385</b>	<b>161,228,076</b>	<b>-</b>	<b>166,057,309</b>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	1,202,725	13,768	1,112,804
Guam Regional Transit Authority	2,840,499	684,175	596,411	1,559,913
<b>TOTAL - COMMUNITY SERVICES</b>	<b>5,169,796</b>	<b>1,886,900</b>	<b>610,179</b>	<b>2,672,717</b>
<b>RECREATION</b>				
Department of Parks & Recreation (DPR)	3,657,693	1,522,623	-	2,135,070
DPR - Guam Historic Resources Division	848,666	258,807	7,877	581,982
DPR - Park Patrol Officer Reserve Program	90,000	22,000	-	68,000
<b>TOTAL - RECREATION</b>	<b>4,596,359</b>	<b>1,803,430</b>	<b>7,877</b>	<b>2,785,053</b>

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<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>#</sup></u>	<u>EXPENDITURES <sup>3)</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Department of Labor (DOL)	238,581	104,059	43,362	91,160
Department of Labor - Worker's Compensation Fund	400,000	195,754	-	204,246
Department of Military Affairs	1,197,710	284,366	7,289	906,055
Guam Election Commission (GEC)	2,855,669	842,059	150,614	1,862,996
Department of Chamorro Affairs (DCA)	2,579,633	841,658	372,095	1,365,879
DCA - Guam Cultural Repository	1,627,126	260,085	134,804	1,232,237
Commission on Decolonization (COD) - Operations	152,488	70,819	17,675	63,994
COD - Public Information Program	165,000	1,344	25,024	138,632
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	174,189	-	598,677
CAHA - Guam Territorial Band	45,000	4,053	-	40,947
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	155,230	8,288	280,070
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	62,294	-	664,272
Public Defender Services Corporation (PDSC)	10,098,308	5,029,983	-	5,068,325
PDSC - Private Attorney Panel	164,486	81,930	-	82,556
<b>TOTAL - INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>	<b>21,467,022</b>	<b>8,107,823</b>	<b>759,152</b>	<b>12,600,047</b>
<b>ECONOMIC DEVELOPMENT</b>				
Department of Agriculture - DOAg	4,546,732	2,051,289	10,098	2,485,345
DOAg - Animal Shelter (GAIN)	142,585	-	142,585	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	15,809	67,014	117,176
DOAg - GAIN Spay & Neuter Program	450,000	6,900	444,076	(976)
Bureau of Statistics & Plans (BSP)	1,973,531	742,168	40,444	1,190,919
Guam Visitors Bureau (GVB)	3,245,571	1,622,786	-	1,622,786
<b>TOTAL - ECONOMIC DEVELOPMENT</b>	<b>10,558,419</b>	<b>4,438,952</b>	<b>704,217</b>	<b>5,415,249</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	2,987,716	-	3,275,119
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	33,735,190	-	11,707,716
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	2,987,000	-	2,023,124
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	30,853	-	69,147
DOA - Government Annual Single Audit	700,000	-	-	700,000
DOA - Financial Management Information System Contract	3,876,575	3,179,632	696,943	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
<b>TOTAL - MISCELLANEOUS APPROPRIATIONS</b>	<b>80,791,333</b>	<b>61,503,314</b>	<b>696,943</b>	<b>18,591,076</b>

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<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	-	11,414,202	-	(11,414,202)
Better Public Service Fund	-	14,895	-	(14,895)
GSWA New Cell	-	1,271,417	-	(1,271,417)
<b>TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET</b>	<b>-</b>	<b>12,700,514</b>	<b>-</b>	<b>(12,700,514)</b>
<b>TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES</b>	<b>949,391,697</b>	<b>483,213,520</b>	<b>12,979,533</b>	<b>453,198,643</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 - SSHS Lease Back Payments [P.L. 38-60, Ch. I, Sec. 8]	16,377,125	-	-	16,377,125
UOG - Guam Cleaner Trust Fund [P.L. 38-60, Ch. II, Part III, Sec. 11]	583,000	291,498	-	291,502
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	717,756	-	717,758
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	265,367	260,325	1,474,308
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	530,552	-	1,000,457
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]	300,000	150,000	-	150,000
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>2,636,331</b>	<b>260,325</b>	<b>31,684,992</b>

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<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	8,691,664	-	1,308,336
GMHA - Operations [P.L. 38-60, Ch. XI, Sec. 10(b)]	5,200,000	2,599,998	-	2,600,002
<b>TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS</b>	<b>15,200,000</b>	<b>11,291,662</b>	<b>-</b>	<b>3,908,338</b>
<b>GRAND TOTAL APPROPRIATIONS PER P.L. 38-60</b>	<b>999,173,345</b>	<b>497,141,513</b>	<b>13,239,858</b>	<b>488,791,973</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	5,997,761	-	6,302,239
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>5,997,761</b>	<b>-</b>	<b>7,102,239</b>
<b>GRAND TOTAL APPROPRIATIONS IN FY 2026</b>	<b>1,012,273,345</b>	<b>503,139,274</b>	<b>13,239,858</b>	<b>495,894,212</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

**APR 23 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 March 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 March 31, 2026  
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

Month		Description/Fund Code					
		CQA Inspections Services Fund 209	Guam Educational Facilities Fund 205	Guam Highway Fund 208	Healthy Futures Fund 602	Solid Waste Operations Fund 416	Tourist Attraction Fund 206
<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	816,236	200,599	966,840	1,835,544	2,198,417	3,449,092
(E) February	Actual	713,690	446,738	988,730	1,835,390	2,280,011	2,854,245
(F) March	Actual	624,651	2,712,053	1,054,427	2,002,336	2,211,589	2,521,998
(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>8,242,038</b>	<b>15,222,915</b>	<b>12,403,648</b>	<b>23,498,239</b>	<b>25,951,384</b>	<b>32,416,978</b>
(N) Public Law 38-60		<b>7,651,633</b>	<b>35,871,391</b>	<b>13,465,565</b> <sup>1/</sup>	<b>23,884,603</b>	<b>23,441,186</b> <sup>1/</sup>	<b>33,641,472</b>
(O) Overage/(Shortage)	(M-N)	<b>590,405</b>	<b>(20,648,476)</b>	<b>(1,061,917)</b>	<b>(386,364)</b>	<b>2,510,198</b>	<b>(1,224,494)</b>

<sup>1/</sup> 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  
 March 31, 2025 & 2025

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March 2026	March 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	82,467	143,413	(60,946)	272,067	237,743	34,324
Use of money and property	0	1	(1)	4	8	(4)
<b>TOTAL</b>	<b>\$ 82,467</b>	<b>\$ 143,414</b>	<b>\$ (60,947)</b>	<b>\$ 272,071</b>	<b>\$ 237,751</b>	<b>\$ 34,319</b>
<b>Better Public Service Fund</b>						
Transfers in - General Fund	150,000	155,594	(5,594)	164,895	239,911	(75,016)
Transfers in - Highway Fund	400,000	609,395	(209,395)	661,749	852,115	(190,366)
Transfers in - Gu Environmental Fund	15,000	21,998	(6,998)	15,900	21,998	(6,098)
Transfers in - Health/Human Services Fund	100	200	(100)	295	400	(105)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	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	50	(25)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 565,100</b>	<b>\$ 787,187</b>	<b>\$ (222,087)</b>	<b>\$ 843,214</b>	<b>\$ 1,120,547</b>	<b>\$ (277,333)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	400	150	250	1,150	450	700
Commercial leases / license	36,483	54,595	(18,113)	866,189	747,877	118,312
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	95	(95)	231	497	(266)
<b>TOTAL</b>	<b>\$ 36,883</b>	<b>\$ 54,840</b>	<b>\$ (17,958)</b>	<b>\$ 867,569</b>	<b>\$ 748,823</b>	<b>\$ 118,746</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	21,335	253,372	(232,037)	323,345	542,305	(218,960)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 21,335</b>	<b>\$ 253,372</b>	<b>\$ (232,037)</b>	<b>\$ 323,345</b>	<b>\$ 542,305</b>	<b>\$ (218,960)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	97	2,550	(2,453)	9,747	16,930	(7,183)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	500,000	628,755	(128,755)	4,144,143	3,677,079	467,064
Cargo inspection fee - All	124,553	21,380	103,173	550,589	121,241	429,348
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	10	(5)
Use of money and property	0	159	(159)	497	895	(398)
<b>TOTAL</b>	<b>\$ 624,651</b>	<b>\$ 652,844</b>	<b>\$ (28,193)</b>	<b>\$ 4,704,983</b>	<b>\$ 3,816,156</b>	<b>\$ 888,827</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	85,545	9,794	75,751	313,554	227,281	86,273
Use of money and property	0	55	(55)	158	309	(152)
<b>TOTAL</b>	<b>\$ 85,545</b>	<b>\$ 9,849</b>	<b>\$ 75,696</b>	<b>\$ 313,712</b>	<b>\$ 227,590</b>	<b>\$ 86,122</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	151,763	228,257	(76,493)	948,179	732,718	215,461
Use of money and property	0	87	(87)	95	478	(383)
<b>TOTAL</b>	<b>\$ 151,763</b>	<b>\$ 228,344</b>	<b>\$ (76,581)</b>	<b>\$ 948,274</b>	<b>\$ 733,196</b>	<b>\$ 215,078</b>
<b>Environmental Health Fund</b>						
Health permits - business	114,252	101,676	12,576	544,091	498,842	45,249
PH registration and penalty	0	0	0	0	0	0
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	41,570	44,465	(2,895)	237,286	256,476	(19,210)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	30	(30)	90	178	(88)
<b>TOTAL</b>	<b>\$ 155,822</b>	<b>\$ 146,171</b>	<b>\$ 9,651</b>	<b>\$ 781,448</b>	<b>\$ 755,496</b>	<b>\$ 25,952</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March 2026	March 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	100	50	50	690	590	100
Fire prevention fees	19,226	11,670	7,556	93,897	77,570	16,326
Other fees	7	0	7	1,756	2,780	(1,024)
Ambulance service	0	4,931	(4,931)	140,757	304,136	(163,380)
Fire citations	0	0	0	134,934	0	134,934
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 19,333</b>	<b>\$ 16,651</b>	<b>\$ 2,682</b>	<b>\$ 372,034</b>	<b>\$ 385,077</b>	<b>\$ (13,043)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	29,572	30,555	(983)	102,547	126,855	(24,308)
Use of money and property	0	72	(72)	148	417	(269)
<b>TOTAL</b>	<b>\$ 29,572</b>	<b>\$ 30,627</b>	<b>\$ (1,055)</b>	<b>\$ 102,695</b>	<b>\$ 127,272</b>	<b>\$ (24,577)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	412,102	219,980	192,122	440,787	219,980	220,807
Use of money and property	0	32	(32)	63	173	(110)
<b>TOTAL</b>	<b>\$ 412,102</b>	<b>\$ 220,012</b>	<b>\$ 192,090</b>	<b>\$ 440,850</b>	<b>\$ 220,153</b>	<b>\$ 220,697</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes						
Aviation fuel tax	74,042	220,006	(145,964)	528,979	1,487,303	(958,324)
Diesel fuel tax	16,038	51,443	(35,405)	(50,833)	356,711	(407,544)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	19	283,348	(283,329)	42	1,463,654	(1,463,612)
Surcharge on other fuels	0	75,551	(75,551)	0	390,288	(390,288)
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	90,099	630,348	(540,248)	478,189	3,697,957	(3,219,768)
Licenses and registrations	964,327	945,480	18,847	5,463,977	5,208,852	255,125
Use of money and property	0	76	(76)	519	445	75
<b>TOTAL</b>	<b>\$ 1,054,427</b>	<b>\$ 1,575,903</b>	<b>\$ (521,477)</b>	<b>\$ 5,942,685</b>	<b>\$ 8,907,253</b>	<b>\$ (2,964,568)</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	185,199	97,600	87,598	841,563	507,379	334,184
Use of money and property	0	20	(20)	179	115	64
<b>TOTAL</b>	<b>\$ 185,199</b>	<b>\$ 97,620</b>	<b>\$ 87,578</b>	<b>\$ 841,742</b>	<b>\$ 507,494</b>	<b>\$ 334,248</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	8,781	6,255	2,526	51,100	43,833	7,267
Use of money and property	0	11	(11)	38	62	(25)
<b>TOTAL</b>	<b>\$ 8,781</b>	<b>\$ 6,266</b>	<b>\$ 2,515</b>	<b>\$ 51,138</b>	<b>\$ 43,895</b>	<b>\$ 7,242</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,150	2,250	(100)	5,200	85,165	(79,965)
Dental Board License	300	5,250	(4,950)	4,010	6,350	(2,340)
Medical Board License	6,025	7,125	(1,100)	129,975	35,954	94,021
Nursing Board License	2,475	805	1,670	8,595	17,675	(9,080)
Optometry Board License	250	0	250	400	450	(50)
Pharmacy Board License	550	400	150	2,314	4,680	(2,366)
Cosmetology Board License	802	296	506	4,237	4,973	(736)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 12,652</b>	<b>\$ 18,126</b>	<b>\$ (5,474)</b>	<b>\$ 154,731</b>	<b>\$ 155,247</b>	<b>\$ (516)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,626,919	1,169,696	457,224	9,335,284	8,601,006	734,278
Cigars	915	1,426	(511)	(36,423)	7,007	(43,429)
Others	107,663	217,711	(110,048)	564,345	723,558	(159,213)
Distilled spirit	106,830	122,163	(15,333)	852,768	857,654	(4,886)
Vinous beverages	37,354	35,964	1,391	261,867	269,897	(8,029)
Malted fermented beverages	122,654	130,741	(8,087)	825,836	855,482	(29,646)
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	108	(108)	277	460	(183)
<b>TOTAL</b>	<b>\$ 2,002,336</b>	<b>\$ 1,677,808</b>	<b>\$ 324,527</b>	<b>\$ 11,803,954</b>	<b>\$ 11,315,063</b>	<b>\$ 488,891</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March 2026	March 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Indirect Cost Fund</b>						
Office of the Governor	0	11,234	(11,234)	6	11,234	(11,227)
Department of Revenue & Taxation	0	4,064	(4,064)	0	4,064	(4,064)
Bureau Statistics and Plans	3,538	43,375	(39,837)	3,538	65,087	(61,548)
Department of Law	0	1,029	(1,029)	0	1,029	(1,029)
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	57,446	(57,446)	0	71,038	(71,038)
Dept of Public Health & Social Service	0	89,085	(89,085)	93,851	91,018	2,833
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	39,029	(39,029)	39,441	103,709	(64,268)
Department of Labor	0	10,582	(10,582)	0	(34,658)	34,688
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	18,922	(18,922)	0	18,922	(18,922)
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>\$ 3,538</b>	<b>\$ 274,765</b>	<b>\$ (271,227)</b>	<b>\$ 136,836</b>	<b>\$ 350,747</b>	<b>\$ (213,911)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	156,899	182,522	(25,623)	986,236	924,354	61,882
Rental of government land	1,949	3,383	(1,434)	23,763	20,285	3,468
Recording fee	23,977	22,977	1,001	138,131	133,272	4,859
Application fees	0	0	0	0	0	0
Certificates of document fees	13,600	26,793	(13,193)	88,181	91,145	(2,964)
Rezoning fees	2	0	2	170	6	164
Subpoena fees	0	0	0	85	0	85
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 196,427</b>	<b>\$ 235,674</b>	<b>\$ (39,247)</b>	<b>\$ 1,236,566</b>	<b>\$ 1,169,072</b>	<b>\$ 67,494</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	660	516	145
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	31,864	22,568	9,096	164,560	162,791	1,769
Dept of Parks & Rec - repair of facilities 1/3	32,686	23,296	9,390	169,869	168,042	1,827
GDOE - repair of facilities 1/3	32,686	23,296	9,390	169,869	168,042	1,827
Interest - Limited Gaming Fund	0	3	(3)	1,441	345	1,097
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	5,107	3,640	1,467	26,544	26,259	285
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>\$ 102,144</b>	<b>\$ 72,805</b>	<b>\$ 29,339</b>	<b>\$ 532,943</b>	<b>\$ 525,994</b>	<b>\$ 6,949</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	1,312,040	148,169	1,163,871	4,774,675	3,448,870	1,325,806
Registration fees - Labor share	562,303	63,501	498,802	2,026,839	1,478,087	548,752
Citation fee - non immigration temp worker	1,300	5,200	(3,900)	21,950	57,100	(35,150)
Citation fee - fair emplmt pract otc	2,500	0	2,500	3,750	0	3,750
Use of money and property	0	263	(263)	368	1,499	(1,131)
<b>TOTAL</b>	<b>\$ 1,878,143</b>	<b>\$ 217,133</b>	<b>\$ 1,661,010</b>	<b>\$ 8,827,582</b>	<b>\$ 4,985,555</b>	<b>\$ 1,842,027</b>
<b>Mental Health and Substance Abuse Services Fund</b>						
Psychotherapy Services	1,546	87	1,460	12,329	11,511	818
Room and Board Fees- Patient	0	0	0	4	0	4
Pharmacy Medication Fees	1,318	958	359	19,236	300,126	(280,890)
<b>TOTAL</b>	<b>\$ 2,864</b>	<b>\$ 1,045</b>	<b>\$ 1,819</b>	<b>\$ 31,569</b>	<b>\$ 311,637</b>	<b>\$ (280,048)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	2,150	1,700	450	11,950	11,900	50
Marriage application	2,610	2,530	80	15,210	15,510	(300)
Firearms permits	0	0	0	0	0	0
Birth certificate	7,460	3,735	3,725	31,265	28,000	3,265
Death certificate	2,570	1,545	1,025	12,540	13,070	(530)
Marriage certificate	3,740	2,450	1,290	17,590	15,695	1,895
Burial permit	440	325	115	2,780	2,495	265
Affidavit of paternity	950	980	(30)	4,984	5,120	(136)
Affidavit of public acknowledgment	0	10	(10)	20	40	(20)
Court order change of name	50	40	10	500	290	210
Declaratory judgement	80	40	40	270	140	130
Adoptions	30	120	(90)	570	650	(90)
Research fee	101	117	(16)	598	921	(323)
Use of money and property	0	1	(1)	3	6	(3)
<b>TOTAL</b>	<b>\$ 20,181</b>	<b>\$ 13,583</b>	<b>\$ 6,598</b>	<b>\$ 98,260</b>	<b>\$ 93,847</b>	<b>\$ 4,413</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March 2024	March 2025	Increase (Decrease)	Fiscal Year 2024	Fiscal Year 2025	Increase (Decrease)
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Ovis fees / reinspection fees	22,269	23,097	(828)	150,273	158,303	(8,030)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 22,269</b>	<b>\$ 23,097</b>	<b>\$ (828)</b>	<b>\$ 150,273</b>	<b>\$ 158,303</b>	<b>\$ (8,030)</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	0	0	364	1,274	(910)
Annual gun business registration / \$600	0	0	0	0	600	(600)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,748	9,542	(1,794)	49,660	49,634	26
Police blotter report \$ 1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	25,725	26,850	(1,125)	166,961	159,180	7,781
Filing record - security officer / \$75	80	40	40	640	160	480
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	24,920	18,160	6,760	141,129	112,960	28,169
Non-concealed firearm ID / \$25	9,159	9,460	(301)	56,069	65,618	(9,549)
Concealed firearm ID / \$60	13,596	18,334	(4,738)	85,799	90,537	(4,738)
Fingerprinting fee / \$20	4,794	5,882	(1,088)	27,982	29,376	(1,394)
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / \$15	780	825	(45)	5,190	7,080	(1,890)
Police clearance additional copies	251	385	(134)	1,338	1,830	(492)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	747	495	252	4,716	5,193	(477)
Certified copy of records / \$10	0	0	0	0	0	0
Firearm inspection fee / \$5	5,517	3,969	1,548	30,707	24,750	5,957
Vehicle release fee / \$10	0	0	0	0	0	0
False Activation fee / \$100	0	0	0	0	0	0
Witness fees / \$35	0	9	(9)	0	9	(9)
Special event fee / \$100	344	258	86	9,976	6,149	3,827
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	0	0	3,143	5,750	(2,608)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 93,661</b>	<b>\$ 94,209</b>	<b>\$ (548)</b>	<b>\$ 583,673</b>	<b>\$ 560,100</b>	<b>\$ 23,574</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	25,154	57,990	(32,836)	104,735	129,415	(24,680)
Use of money and property	0	1	(1)	3	5	(3)
<b>TOTAL</b>	<b>\$ 25,154</b>	<b>\$ 57,991</b>	<b>\$ (32,837)</b>	<b>\$ 104,738</b>	<b>\$ 129,420</b>	<b>\$ (24,682)</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
Hagaina / 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	39	(19)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 7</b>	<b>\$ (7)</b>	<b>\$ 20</b>	<b>\$ 39</b>	<b>\$ (19)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	88,095	105,850	(17,755)	495,812	526,712	(30,900)
Use of money and property	0	63	(63)	240	333	(83)
<b>TOTAL</b>	<b>\$ 88,095</b>	<b>\$ 105,913</b>	<b>\$ (17,818)</b>	<b>\$ 496,052</b>	<b>\$ 527,045</b>	<b>\$ (30,993)</b>
<b>Rabies Prevention Fund</b>						
Pet license	375	445	(70)	1,850	2,575	(725)
Impoundment fee	0	0	0	0	0	0
Stenázation deposit	0	0	0	0	0	0
Entry permit	3,420	5,040	(1,620)	20,280	25,515	(5,235)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,795</b>	<b>\$ 5,485</b>	<b>\$ (1,690)</b>	<b>\$ 22,130</b>	<b>\$ 28,090</b>	<b>\$ (5,960)</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March 2026	March 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	3,334	2,074	1,260	14,214	11,962	2,252
Use of money and property	0	3	(3)	11	18	(7)
<b>TOTAL</b>	<b>\$ 3,334</b>	<b>\$ 2,077</b>	<b>\$ 1,257</b>	<b>\$ 14,225</b>	<b>\$ 11,980</b>	<b>\$ 2,245</b>
<b>Solid Waste Operations Fund</b>						
Tippling fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	780,702	689,834	90,868	4,820,024	4,104,575	715,449
Fee - compact Ordot tipping fee \$4 cu yd	1,131,658	882,711	248,947	6,350,744	5,373,559	977,184
Fee - uncompact Ordot tipping fee \$4 cu yd	144,826	169,333	(24,507)	981,850	1,742,688	(760,838)
Fee - uncompact Agat transfer station	3,274	2,993	281	19,131	22,418	(3,287)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	5,036	4,155	881	36,854	27,092	9,762
Bulky Waste Collection	9,225	0	9,225	47,329	0	47,329
Miscellaneous	94,407	0	94,407	697,589	54,586	643,003
Restoration charge	2,600	3,200	(600)	10,700	21,100	(10,400)
Transfer charge	0	0	0	0	0	0
Reactivation charge	400	150	250	2,150	2,550	(400)
Trash tags	772	556	216	169,210	3,140	166,070
Fee - uncompact Hamon transfer	28,305	24,920	3,385	172,549	140,086	32,464
Interest from settlement Lagu	0	0	0	2,554	0	2,554
Unrealized gains/losses	0	0	0	0	0	0
Accrued interest for investment	8,854	0	8,854	86,893	84,693	2,200
Use of money and property	1,531	4,910	(3,379)	52,310	40,813	11,497
<b>TOTAL</b>	<b>\$ 2,211,589</b>	<b>\$ 1,782,782</b>	<b>\$ 428,827</b>	<b>\$ 13,449,886</b>	<b>\$ 11,617,299</b>	<b>\$ 1,832,587</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	400,355	404,389	(4,034)	2,136,115	2,139,583	(3,468)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 400,355</b>	<b>\$ 404,389</b>	<b>\$ (4,034)</b>	<b>\$ 2,136,115</b>	<b>\$ 2,139,583</b>	<b>\$ (3,468)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	77,935	92,080	(14,145)	430,840	454,988	(24,147)
Passport expedite fees	10,160	13,740	(3,580)	64,973	71,695	(6,723)
Passport expedite mail fees	60	0	60	60	135	(75)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 88,155</b>	<b>\$ 105,820</b>	<b>\$ (17,665)</b>	<b>\$ 495,873</b>	<b>\$ 526,818</b>	<b>\$ (30,945)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	2,447,130	962,997	1,484,133	3,561,041	19,479,565	(15,918,525)
DRT property taxes - other	25,745	84,531	(58,786)	130,171	1,312,712	(1,242,540)
Penalties and interest	239,178	68,240	170,938	577,154	3,138,580	(2,561,426)
Real property tax bank fees	0	0	0	0	87	(87)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	198	(198)	125	572	(447)
<b>TOTAL</b>	<b>\$ 2,712,053</b>	<b>\$ 1,115,967</b>	<b>\$ 1,596,086</b>	<b>\$ 4,268,491</b>	<b>\$ 23,991,515</b>	<b>\$ (19,723,024)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	2,521,998	3,069,715	(547,717)	15,731,300	14,690,267	1,041,033
Other occupancy taxes	0	0	0	(24,040)	0	(24,040)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	29,315	(29,315)	239,742	81,981	157,761
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,521,998</b>	<b>\$ 3,099,029</b>	<b>\$ (577,031)</b>	<b>\$ 15,947,002</b>	<b>\$ 14,772,249</b>	<b>\$ 1,174,753</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	3,500	3,850	(350)	10,450	7,300	3,150
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,500</b>	<b>\$ 3,850</b>	<b>\$ (350)</b>	<b>\$ 10,450</b>	<b>\$ 7,300</b>	<b>\$ 3,150</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Six Months Ended March 31, 2020

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	26,942	82,467	55,524	173,457	272,067	98,610
Use of money and property	7,195	0	(7,195)	43,186	4	(43,182)
<b>TOTAL</b>	<b>\$ 34,138</b>	<b>\$ 82,467</b>	<b>\$ 48,329</b>	<b>\$ 216,643</b>	<b>\$ 272,071</b>	<b>\$ 55,428</b>
<b>Better Public Service Fund</b>						
Transfers in - General Fund	98,967	150,000	51,033	263,285	164,895	(118,390)
Transfers in - Highway Fund	89,395	400,000	310,605	112,115	661,749	549,634
Transfers in - Gu Environmental Fund	21,998	15,000	(6,998)	21,998	18,900	(6,098)
Transfers in - Health/Human Services Fund	200	100	(100)	400	295	(105)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	8,073	350	(5,723)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	25	25	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 190,660</b>	<b>\$ 565,100</b>	<b>\$ 374,540</b>	<b>\$ 423,896</b>	<b>\$ 843,214</b>	<b>\$ 419,318</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	16,977	400	(16,577)	101,882	1,150	(100,732)
Commercial leases / license	71,785	36,483	(35,303)	348,126	666,189	518,062
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>\$ 88,763</b>	<b>\$ 36,883</b>	<b>\$ (51,880)</b>	<b>\$ 450,009</b>	<b>\$ 867,589</b>	<b>\$ 417,561</b>
<b>Dept of Corrections Inmate Revolving Fund</b>						
DOC revolving fund	62,073	21,335	(40,738)	511,135	323,345	(187,789)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 62,073</b>	<b>\$ 21,335</b>	<b>\$ (40,738)</b>	<b>\$ 511,135</b>	<b>\$ 323,345</b>	<b>\$ (187,789)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	97	97	0	9,747	9,747
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	527,848	500,000	(27,848)	2,990,030	4,144,143	1,154,113
Cargo inspection fee - All	102,084	124,553	22,469	612,660	550,589	(62,070)
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>\$ 629,732</b>	<b>\$ 624,651</b>	<b>\$ (5,082)</b>	<b>\$ 3,602,689</b>	<b>\$ 4,704,983</b>	<b>\$ 1,102,293</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	39,774	85,545	45,771	239,926	313,554	73,629
Use of money and property	0	0	0	0	158	158
<b>TOTAL</b>	<b>\$ 39,774</b>	<b>\$ 85,545</b>	<b>\$ 45,771</b>	<b>\$ 239,926</b>	<b>\$ 313,712</b>	<b>\$ 73,786</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	161,102	151,763	(9,338)	938,844	948,179	9,334
Use of money and property	0	0	0	0	95	95
<b>TOTAL</b>	<b>\$ 161,102</b>	<b>\$ 151,763</b>	<b>\$ (9,338)</b>	<b>\$ 938,844</b>	<b>\$ 948,274</b>	<b>\$ 9,630</b>
<b>Environmental Health Fund</b>						
Health permits - business	38,509	114,252	75,743	231,320	544,091	312,771
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	92,188	41,570	(50,618)	554,266	237,266	(317,000)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	90	90
<b>TOTAL</b>	<b>\$ 130,697</b>	<b>\$ 155,822</b>	<b>\$ 25,125</b>	<b>\$ 785,919</b>	<b>\$ 781,448</b>	<b>\$ (4,471)</b>

	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	329	100	(229)	3,203	890	(2,513)
Fire prevention fees	5,260	19,226	13,966	31,129	93,897	62,768
Other fees	216	7	(209)	9,422	1,756	(7,666)
Ambulance service	83,030	0	(83,030)	399,913	140,757	(259,156)
Fire citations	0	0	0	0	134,934	134,934
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 88,836</b>	<b>\$ 19,333</b>	<b>\$ (69,503)</b>	<b>\$ 443,667</b>	<b>\$ 372,034</b>	<b>\$ (71,633)</b>
<b>Guam Contractors License Board Fund</b>						
Contractes fees	73,830	29,572	(44,259)	442,468	102,547	(339,921)
Use of money and property	0	0	0	0	148	148
<b>TOTAL</b>	<b>\$ 73,830</b>	<b>\$ 29,572</b>	<b>\$ (44,259)</b>	<b>\$ 442,468</b>	<b>\$ 102,695</b>	<b>\$ (339,773)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	65,552	412,102	346,550	199,456	440,787	241,331
Use of money and property	0	0	0	0	63	63
<b>TOTAL</b>	<b>\$ 65,552</b>	<b>\$ 412,102</b>	<b>\$ 346,550</b>	<b>\$ 199,456</b>	<b>\$ 440,850</b>	<b>\$ 241,394</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	298,551	74,042	(224,509)	2,103,813	528,979	(1,574,834)
Dieset fuel tax	0	16,038	16,038	0	(50,833)	(50,833)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	0	19	19	0	42	42
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	298,551	90,099	(208,452)	2,103,813	478,189	(1,625,624)
Licenses and registrations	282,876	964,327	681,452	3,670,771	6,463,977	1,793,205
Use of money and property	0	0	0	0	519	519
<b>TOTAL</b>	<b>\$ 681,427</b>	<b>\$ 1,054,427</b>	<b>\$ 473,000</b>	<b>\$ 5,774,584</b>	<b>\$ 6,942,665</b>	<b>\$ 168,100</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	95,815	185,199	89,384	602,293	841,583	239,271
Use of money and property	0	0	0	0	179	179
<b>TOTAL</b>	<b>\$ 95,815</b>	<b>\$ 185,199</b>	<b>\$ 89,384</b>	<b>\$ 602,293</b>	<b>\$ 841,742</b>	<b>\$ 239,450</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	8,606	8,781	175	51,792	51,100	(692)
Use of money and property	0	0	0	0	38	38
<b>TOTAL</b>	<b>\$ 8,606</b>	<b>\$ 8,781</b>	<b>\$ 175</b>	<b>\$ 51,792</b>	<b>\$ 51,138</b>	<b>\$ (654)</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	3,727	2,150	(1,577)	17,999	5,200	(12,799)
Dental Board License	1,225	300	(925)	8,304	4,010	(4,294)
Medical Board License	11,472	6,025	(5,447)	66,025	129,975	63,950
Nursing Board License	4,876	2,475	(2,401)	29,057	8,595	(20,462)
Optometry Board License	(10)	250	260	3,638	400	(3,238)
Pharmacy Board License	4,801	550	(4,251)	28,883	2,314	(26,569)
Cosmetology Board License	1,654	802	(852)	10,117	4,237	(5,880)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 27,746</b>	<b>\$ 12,552</b>	<b>\$ (15,194)</b>	<b>\$ 164,022</b>	<b>\$ 154,731</b>	<b>\$ (9,291)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,386,441	1,626,919	240,479	8,758,081	9,335,284	577,204
Cigars	22,773	915	(21,858)	135,062	(36,423)	(171,485)
Others	54,245	107,863	53,617	343,743	564,345	220,602
Distilled spirit	238,971	106,830	(132,141)	1,359,976	852,768	(507,208)
Vinous beverages	77,113	37,354	(39,758)	456,550	261,867	(194,683)
Malted fermented beverages	144,103	122,854	(21,249)	883,432	825,836	(57,596)
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>\$ 1,923,647</b>	<b>\$ 2,002,336</b>	<b>\$ 78,689</b>	<b>\$ 11,838,272</b>	<b>\$ 11,803,954</b>	<b>\$ (34,318)</b>

Government Of Guam  
Actual Revenues Compared to Proposed Adopted Revenues  
Special Revenue Funds  
Six Months Ended March 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	1,878	0	(1,878)	2,316	8	(2,310)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	29,419	3,538	(25,880)	29,419	3,538	(25,880)
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	92,590	0	(92,590)	585,152	93,851	(491,302)
Library - Indirect Cost	5,182	0	(5,182)	5,182	0	(5,182)
Department of Youth Affairs	352	0	(352)	1,419	0	(1,419)
Guam Behavioral Health and Wellness Center	138,389	0	(138,389)	204,486	39,441	(165,045)
Department of Labor	0	0	0	13,300	0	(13,300)
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	5,357	0	(5,357)	11,596	0	(11,596)
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>\$ 271,168</b>	<b>\$ 3,538</b>	<b>\$ (267,629)</b>	<b>\$ 901,593</b>	<b>\$ 136,836</b>	<b>\$ (764,757)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	169,007	156,899	(12,108)	1,006,218	986,236	(19,981)
Rental of government land	0	1,949	1,949	0	23,763	23,763
Recording fee	68,292	23,977	(44,315)	409,402	138,131	(271,271)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	13,600	13,600	0	88,181	88,181
Rezoning fees	0	2	2	0	170	170
Subpoena fees	0	0	0	0	85	85
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 237,299</b>	<b>\$ 196,427</b>	<b>\$ (40,873)</b>	<b>\$ 1,415,619</b>	<b>\$ 1,236,566</b>	<b>\$ (179,053)</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	660	660
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayers' Council - repair of facilities 1/3	28,988	31,664	4,676	161,100	164,560	3,460
Dept of Parks & Rec - repair of facilities 1/3	27,040	32,586	5,546	161,198	169,869	8,671
GDOE - repair of facilities 1/3	27,040	32,586	5,546	161,198	169,869	8,671
Interest - Limited Gaming Fund	0	0	0	0	1,441	1,441
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,297	5,107	(3,190)	49,820	26,544	(23,076)
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>\$ 89,345</b>	<b>\$ 102,144</b>	<b>\$ 12,798</b>	<b>\$ 533,116</b>	<b>\$ 632,943</b>	<b>\$ (99,827)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	836,346	1,312,040	675,695	3,840,032	4,774,675	934,644
Registration fees - Labor share	213,322	562,303	348,981	1,289,344	2,026,839	737,495
Citation fee - non immigration temp worker	106,055	1,300	(104,755)	341,099	21,950	(319,149)
Citation fee - fair emplmt pract etc	90,905	2,500	(88,405)	306,229	3,750	(302,479)
Use of money and property	0	0	0	0	368	368
<b>TOTAL</b>	<b>\$ 1,046,627</b>	<b>\$ 1,878,143</b>	<b>\$ 831,516</b>	<b>\$ 5,776,703</b>	<b>\$ 6,827,582</b>	<b>\$ 1,050,879</b>
<b>Mental Health and Substance Abuse Services Fund</b>						
Psychotherapy Services	10,878	1,546	(9,331)	80,648	12,329	(68,319)
Room and Board Fees- Patient	0	0	0	0	4	4
Pharmacy Medication Fees	16,663	1,318	(15,345)	122,168	19,236	(102,932)
<b>TOTAL</b>	<b>\$ 27,541</b>	<b>\$ 2,864</b>	<b>\$ (24,677)</b>	<b>\$ 202,817</b>	<b>\$ 31,569</b>	<b>\$ (171,248)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	1,654	2,150	496	9,928	11,950	2,022
Marriage application	2,355	2,810	255	14,123	15,210	1,087
Firearms permits	0	0	0	0	0	0
Birth certificate	7,412	7,460	48	44,299	31,265	(13,034)
Death certificate	2,086	2,570	484	12,415	12,540	125
Marriage certificate	3,589	3,740	171	21,348	17,590	(3,758)
Burial permit	312	440	128	1,813	2,760	947
Affidavit of paternity	907	950	43	5,430	4,984	(446)
Affidavit of public acknowledgment	32	0	(32)	212	20	(192)
Court order change of name	104	50	(54)	828	500	(328)
Declaratory judgement	32	80	48	204	270	66
Adoptions	54	30	(24)	303	570	267
Research fee	59	101	42	397	598	201
Use of money and property	0	0	0	0	3	3
<b>TOTAL</b>	<b>\$ 18,676</b>	<b>\$ 20,181</b>	<b>\$ 1,505</b>	<b>\$ 111,100</b>	<b>\$ 98,260</b>	<b>\$ (12,840)</b>

	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	26,961	22,269	(4,692)	164,946	150,273	(14,673)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
<b>TOTAL</b>	<b>\$ 26,961</b>	<b>\$ 22,269</b>	<b>\$ (4,692)</b>	<b>\$ 164,946</b>	<b>\$ 150,273</b>	<b>\$ (14,673)</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	0	0	4,344	364	(3,980)
Annual gun business registration / \$600	423	0	(423)	3,760	0	(3,760)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,499	7,748	279	44,828	49,660	4,834
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	26,396	25,725	(671)	158,318	166,961	8,643
Filing record - security officer / \$75	0	80	80	0	640	640
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	21,132	24,920	3,788	126,721	141,129	14,408
Non-concealed firearm ID / \$25	10,624	9,159	(1,465)	63,617	56,069	(7,548)
Concealed firearm ID / \$60	9,688	13,596	3,908	57,836	85,799	27,963
Fingerprinting fee / \$20	8,376	4,794	(1,582)	38,122	27,982	(10,140)
Subpoena fee	0	0	0	120	0	(120)
Abstract criminal records / \$15	36	780	744	198	5,190	4,994
Police clearance additional copies	3	251	248	26	1,338	1,312
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	16	747	729	110	4,716	4,606
Certified copy of records / \$10	0	0	0	27	0	(27)
Firearm inspection fee / \$5	2,203	5,517	3,314	13,195	30,707	17,512
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	560	344	(216)	2,318	9,976	7,658
Restitutions GPD	5,264	0	(5,264)	9,152	0	(9,152)
Other revenues - GPD	0	0	0	26,139	3,143	(24,997)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 90,184</b>	<b>\$ 93,661</b>	<b>\$ 3,477</b>	<b>\$ 550,827</b>	<b>\$ 583,673</b>	<b>\$ 32,847</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	29,846	25,154	(4,692)	136,641	104,735	(31,905)
Use of money and property	0	0	0	0	3	3
<b>TOTAL</b>	<b>\$ 29,846</b>	<b>\$ 25,154</b>	<b>\$ (4,692)</b>	<b>\$ 136,641</b>	<b>\$ 104,738</b>	<b>\$ (31,902)</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	2,972	0	(2,972)	16,678	0	(16,678)
Park vendor permits	2,914	0	(2,914)	17,304	0	(17,304)
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	2,857	0	(2,857)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	365	0	(365)	1,383	0	(1,383)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyen Tennis Center	113	0	(113)	495	0	(495)
Guerrero Stadium / Tiyen Fields	0	0	0	0	0	0
Tiyen 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>\$ 6,364</b>	<b>\$ 0</b>	<b>\$ (6,364)</b>	<b>\$ 38,717</b>	<b>\$ 20</b>	<b>\$ (38,697)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	97,208	88,095	(9,113)	581,174	495,812	(85,362)
Use of money and property	0	0	0	0	240	240
<b>TOTAL</b>	<b>\$ 97,208</b>	<b>\$ 88,095</b>	<b>\$ (9,113)</b>	<b>\$ 581,174</b>	<b>\$ 496,052</b>	<b>\$ (85,122)</b>
<b>Rabies Prevention Fund</b>						
Pet license	1,931	375	(1,556)	11,566	1,850	(9,716)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,540	3,420	880	14,638	20,280	5,642
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 4,471</b>	<b>\$ 3,795</b>	<b>\$ (676)</b>	<b>\$ 26,204</b>	<b>\$ 22,130</b>	<b>\$ (4,074)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Six Months Ended March 31, 2020

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	4,300	3,334	(966)	28,445	14,214	(14,231)
Use of money and property	0	0	0	0	11	11
<b>TOTAL</b>	<b>\$ 4,300</b>	<b>\$ 3,334</b>	<b>\$ (966)</b>	<b>\$ 28,445</b>	<b>\$ 14,225</b>	<b>\$ (14,220)</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	762,868	780,702	17,814	4,980,539	4,820,024	(160,515)
Fee - compact Ordol tipping fee \$4 cu yd	914,466	1,131,858	217,192	5,434,170	6,350,744	916,574
Fee - uncompact Ordol tipping fee \$4 cu yd	129,565	144,826	15,261	773,767	981,850	208,083
Fee - uncompact Agat transfer station	4,035	3,274	(761)	33,439	19,131	(14,308)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	5,910	5,038	(874)	40,423	36,854	(3,569)
Bulky Waste Collection	0	9,225	9,225	0	47,329	47,329
Miscellaneous	0	94,407	94,407	0	697,589	697,589
Restoration charge	5,020	2,600	(2,420)	30,633	10,700	(19,933)
Transfer charge	0	0	0	0	0	0
Reactivation charge	310	400	90	2,471	2,150	(321)
Trash tags	722	772	50	4,910	169,210	164,300
Fee - uncompact Harmon transfer	27,701	28,305	603	169,864	172,549	2,685
Interest from settlement Lagu	0	0	0	0	2,554	2,554
Unrealized gains/losses	0	0	0	0	0	0
Accrued Interest for Investment	0	8,854	8,854	0	86,893	86,893
Use of money and property	0	1,531	1,531	0	52,310	52,310
<b>TOTAL</b>	<b>\$ 1,850,616</b>	<b>\$ 2,211,589</b>	<b>\$ 360,972</b>	<b>\$ 11,470,216</b>	<b>\$ 13,449,886</b>	<b>\$ 1,979,671</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	344,102	400,355	56,253	2,063,704	2,136,115	72,411
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 344,102</b>	<b>\$ 400,355</b>	<b>\$ 56,253</b>	<b>\$ 2,063,704</b>	<b>\$ 2,136,115</b>	<b>\$ 72,411</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	95,844	77,835	(18,009)	573,665	430,840	(142,825)
Passport expedite fees	1,920	10,160	8,240	19,993	64,973	44,980
Passport expedite mail fees	0	60	60	0	60	60
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 97,863</b>	<b>\$ 88,155</b>	<b>\$ (9,708)</b>	<b>\$ 584,658</b>	<b>\$ 495,873</b>	<b>\$ (88,785)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	2,510,020	2,447,130	(62,890)	15,090,268	3,561,041	(11,529,227)
DRT property taxes - other	0	25,745	25,745	0	130,171	130,171
Penalties and interest	475,521	239,178	(236,344)	2,864,078	577,154	(2,286,924)
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / average	0	0	0	0	0	0
Use of money and property	0	0	0	0	125	125
<b>TOTAL</b>	<b>\$ 2,985,541</b>	<b>\$ 2,712,053</b>	<b>\$ (273,488)</b>	<b>\$ 17,954,346</b>	<b>\$ 4,268,491</b>	<b>\$ (13,685,855)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	2,620,914	2,521,998	(98,916)	16,780,198	15,731,300	(1,048,898)
Other occupancy taxes	0	0	0	0	(24,040)	(24,040)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	239,742	239,742
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,620,914</b>	<b>\$ 2,521,998</b>	<b>\$ (98,916)</b>	<b>\$ 16,780,198</b>	<b>\$ 15,947,002</b>	<b>\$ (833,196)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	7,718	3,509	(4,218)	42,780	10,450	(32,330)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 7,718</b>	<b>\$ 3,509</b>	<b>\$ (4,218)</b>	<b>\$ 42,780</b>	<b>\$ 10,450</b>	<b>\$ (32,330)</b>