

Re: Messages & Communications Doc. No. 38GL-26-2366 through 2373.

From Guam Legislature Clerks <clerks@guamlegislature.gov>  
Date Tue 5/26/2026 1:42 PM  
To 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



**Elijah Untalan**  
**Clerks Office**

*I Mina'trentai Ocho na Liheslaturan Guåhan*

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910  
Voice: (671) 472-3465/3460 Fax: (671) 472-3524  
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Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>  
Sent: Friday, May 22, 2026 5:54 PM  
To: Guam Legislature Clerks <clerks@guamlegislature.gov>  
Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>  
Subject: Messages & Communications Doc. No. 38GL-26-2366 through 2373.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2366 through 2373** for processing:

✓	38GL-26-2366	Department of Revenue and Taxation	Prior Years Obligations to pay Candy C. Chamberlain in the total amount of \$1,200.00; to pay Edward G. Ilao in the total amount of \$1,200.00*
✓	38GL-26-2367	Judiciary of Guam	Petition for Above-Step Recruitment - Judicial Educator Re: KristiAnna S Whitman*
✓	38GL-26-2368	Office of Public Accountability - Guam	OPA Report No. 26-05 May 2026, Guam Environmental Protection Agency Recycling Revolving Funds Performance Audit for October 1, 2016 to September 30, 2025*
✓	38GL-26-2369	Office of Technology - Government of Guam	Prior Years Obligations to pay Data Management Resources (DMR) in the total amount of \$139,623.92*
✓	38GL-26-2370	Guam Fire Department	Prior Years Obligations to pay Xerox Corporation in the total amount of \$10,942.20*
✓	38GL-26-2371	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending April 30, 2026*
✓	38GL-26-2372	Guam Regional Transit Authority	Prior Years Obligations to pay GTA Teleguam in the total amount of \$337.59*
✓	38GL-26-2373	Department of Public Health and Social Services	Guam Board of Examiners for Dentistry Regular Board Meeting Packet for May 20, 2026*

Please retrieve Doc. No. 38GL-26-2371 through 2373 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-26-2371\***

2 messages

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

Thu, May 21, 2026 at 9:42 AM

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-26-2371

38GL-26-2371	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending April 30, 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: Wed, May 20, 2026 at 4:46 PM

Subject: CRER &amp; Special Fund Reports for April 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 April 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 April 2026.pdf**  
670K **Special Revenue Fund Tracking Report April 2026.pdf**  
1278K **38GL-26-2371.pdf**  
1128K

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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[Quoted text hidden]



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

## CRER & Special Fund Reports for April 2026

4 messages

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

Wed, May 20, 2026 at 4:45 PM

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 April 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-26-2371**  
**OFFICE OF THE SPEAKER**  
**FRANK F. BLAS, JR.**

**May 20, 2026**

**Time: 4:45 PM**

**Received:**

### 2 attachments

**Consolidated Revenue and Expenditure Report April 2026.pdf**  
670K

**Special Revenue Fund Tracking Report April 2026.pdf**  
1278K

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

Wed, May 20, 2026 at 4:49 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>

Wed, May 20, 2026 at 4:53 PM

*Hafa Adâi* Honorable Senators,

Please see attached CRER and Special Revenue Tracking Fund Reports for the month of April 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  
[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)

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[Quoted text hidden]

### 2 attachments



**Consolidated Revenue and Expenditure Report April 2026.pdf**  
 670K



**Special Revenue Fund Tracking Report April 2026.pdf**  
 1278K

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

Wed, May 20, 2026 at 7:24 PM

Receipt acknowledged  
Sent from my iPhone

On May 20, 2026, at 4:49 PM, Speaker Frank Blas Jr. <[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)> wrote:

[Quoted text hidden]



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



**LOURDES A. LEON GUERRERO**  
GOVERNOR

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

**JOSHUA F. TENORIO**  
LIEUTENANT GOVERNOR

**MAY 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-26-2371**  
Messages and Communications

**RECEIVED**  
COMMITTEE ON RULES  
May 21, 2026

10:07 a.m.  
*Marie Crisostomo*

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending April 30, 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, P.L. 38-80, P.L. 38-119 and P.L. 38-124.

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

Senseramente

**LESTER L. CARLSON, JR.**

Enclosures

<i>[Signature]</i> Certification of information contained in Enclosures subject to Note 1.
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. Uzama, 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 April

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2026 and FY2025  
Seven months ending April 2025

	MONTHLY ACTUAL Collection Comparison FY2026 and FY2025 For the Month Ending April			YTD ACTUAL Collection Comparison FY2026 and FY2025 Seven months ending April 2025		
	2026 April	2025 April	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Income Taxes:</b>						
Individual	\$ 27,009,097	\$ 49,012,892	\$ (22,003,795)	\$ 65,576,891	\$ 86,610,434	\$ (21,033,543)
Corporation	13,180,205	29,863,045	(16,682,840)	77,750,552	77,532,187	218,365
Withholding	23,209,517	24,575,315	(1,365,798)	198,488,788	197,431,891	1,056,897
<b>Income Taxes</b>	<b>63,398,819</b>	<b>103,451,252</b>	<b>(40,052,433)</b>	<b>341,816,231</b>	<b>361,574,512</b>	<b>(19,758,280)</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	28,932,056	33,032,002	(4,099,946)	219,977,272	235,346,236	(15,368,964)
<b>Other Taxes:</b>						
Use Tax	375,753	416,522	(40,769)	4,285,826	2,802,592	1,483,234
<b>Business Privilege Taxes</b>	<b>29,307,809</b>	<b>33,448,524</b>	<b>(4,140,715)</b>	<b>224,263,098</b>	<b>238,148,828</b>	<b>(13,885,730)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>214,748</b>	<b>270,006</b>	<b>(55,259)</b>	<b>1,748,627</b>	<b>1,695,980</b>	<b>52,648</b>
<b>Use of Money &amp; Property</b>	<b>694,302</b>	<b>358,638</b>	<b>335,663</b>	<b>2,578,793</b>	<b>2,677,274</b>	<b>(98,481)</b>
<b>Federal Sources:</b>						
Section 30	0	0	0	79,732,367	76,402,101	3,330,266
Immigration fees	0	321,425	(321,425)	802,565	2,649,955	(1,847,390)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	11,039	(11,039)	22,035	20,237	1,798
<b>Federal Sources</b>	<b>0</b>	<b>332,464</b>	<b>(332,464)</b>	<b>80,556,967</b>	<b>79,072,293</b>	<b>1,484,674</b>
<b>Department Charges:</b>						
Agriculture	10	5	5	30	146	(116)
Police & Corrections	0	50	(50)	50	12,180	(12,130)
Public Works	3,975	6,225	(2,250)	45,100	53,675	(8,575)
Public Health	200	840	(640)	3,530	3,980	(450)
Commerce	0	0	0	0	0	0
Other charges	43,076	70,345	(27,268)	428,416	580,690	(152,275)
<b>Department Charges</b>	<b>47,261</b>	<b>77,465</b>	<b>(30,203)</b>	<b>477,126</b>	<b>650,672</b>	<b>(173,546)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 93,662,939</b>	<b>\$ 137,938,350</b>	<b>\$ (44,275,411)</b>	<b>\$ 651,440,842</b>	<b>\$ 683,819,557</b>	<b>\$ (32,378,716)</b>

PROVISION FOR TAX REFUNDS							
Budget (Provision per P.L. 38-60)	<sup>2/</sup>	4,969,119	8,650,094	\$ (3,680,975)	15,982,659	3,387,932	\$ 12,594,727

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 April 2026**

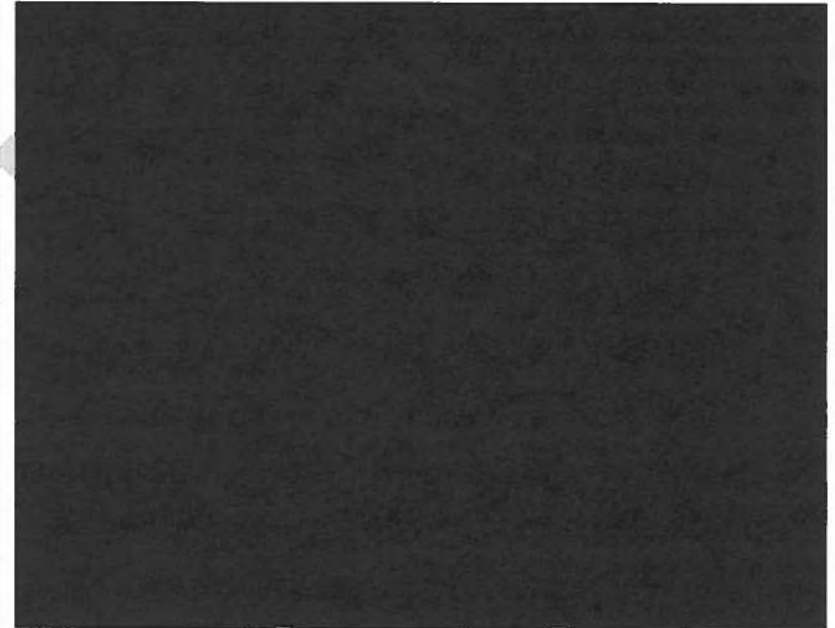
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]

	FY2026 Adopted Revenues Allocated for the Month of April <sup>2/</sup>	FY2026 Actual Collections For the Month April	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 42,524,137	\$ 27,009,097	\$ (15,515,040)
Corporation	30,145,820	13,180,205	(16,965,615)
Withholding	25,943,761	23,209,517	(2,734,244)
<b>Income Taxes</b>	<b>98,613,718</b>	<b>63,398,819</b>	<b>(35,214,899)</b>
Business privilege taxes:			
Gross Receipts Taxes	30,302,073	28,932,056	(1,370,017)
Other Taxes:			
Use Tax	714,485	375,753	(338,732)
<b>Business Privilege Taxes</b>	<b>31,016,558</b>	<b>29,307,809</b>	<b>(1,708,749)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>222,001</b>	<b>214,748</b>	<b>(7,254)</b>
<b>Use of Money &amp; Property</b>	<b>200,908</b>	<b>694,302</b>	<b>493,394</b>
Federal Sources:			
Section 30	0	0	\$ -
Immigration fees	129,265	0	(129,265)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	0	0
<b>Federal Sources</b>	<b>129,265</b>	<b>0</b>	<b>(129,265)</b>
Department Charges:			
Agriculture	0	10	10
Police & Corrections	0	0	0
Public Works	0	3,975	3,975
Public Health	0	200	200
Commerce	0	0	0
Other charges	72,618	43,076	(29,542)
<b>Department Charges</b>	<b>72,618</b>	<b>47,261</b>	<b>(25,357)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 130,255,068</b>	<b>\$ 93,662,939</b>	<b>\$ (36,592,129)</b>

**Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE**  
**For the 3rd Quarter 2026**

Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter]<sup>3/</sup>

FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
--	--	----------------------------------



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 Seven Month Ending April 2026 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2026 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)
Income Taxes:						
Individual	\$ 74,857,884	\$ 65,576,891	\$ (9,280,993)	\$ 102,507,384	\$ 93,226,391	\$ (9,280,993)
Corporation	69,398,586	77,750,552	8,351,966	116,090,539	124,442,505	8,351,966
Withholding	186,457,387	198,488,788	12,031,401	315,685,559	327,716,960	12,031,401
<b>Income Taxes</b>	<b>330,713,857</b>	<b>341,816,231</b>	<b>11,102,374</b>	<b>534,283,482</b>	<b>545,385,856</b>	<b>11,102,374</b>
Business privilege taxes:						
Gross Receipts Taxes	209,756,298	219,977,272	10,220,974	368,794,932	379,015,906	10,220,974
Other Taxes:						
Use Tax	4,703,615	4,285,826	(417,789)	7,957,734	7,539,945	(417,789)
<b>Business Privilege Taxes</b>	<b>214,459,913</b>	<b>224,263,098</b>	<b>9,803,185</b>	<b>376,752,666</b>	<b>386,555,851</b>	<b>9,803,185</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>1,655,397</b>	<b>1,748,627</b>	<b>93,230</b>	<b>4,597,340</b>	<b>4,690,570</b>	<b>93,230</b>
<b>Use of Money &amp; Property</b>	<b>1,229,745</b>	<b>2,578,793</b>	<b>1,349,048</b>	<b>2,045,097</b>	<b>3,394,145</b>	<b>1,349,048</b>
Federal Sources:						
Section 30	79,732,367	79,732,367	0	79,732,367	79,732,367	0
Immigration fees	1,087,295	802,565	(284,730)	1,636,401	1,373,706	(262,695)
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>80,819,662</b>	<b>80,556,967</b>	<b>(262,695)</b>	<b>81,368,768</b>	<b>81,106,073</b>	<b>(262,695)</b>
Department Charges:						
Agriculture	0	30	30	0	0	0
Police & Corrections	0	50	50	0	0	0
Public Works	0	45,100	45,100	0	0	0
Public Health	0	3,530	3,530	0	0	0
Commerce	0	0	0	0	0	0
Other charges	609,128	428,416	(180,712)	1,342,244	1,210,242	(132,002)
<b>Department Charges</b>	<b>609,128</b>	<b>477,126</b>	<b>(132,002)</b>	<b>1,342,244</b>	<b>1,210,242</b>	<b>(132,002)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 629,487,702</b>	<b>\$ 651,440,842</b>	<b>\$ 21,953,140</b> 3.49%	<b>\$ 1,000,389,597</b>	<b>\$ 1,022,342,737</b>	<b>\$ 21,953,140</b> 2.19%

**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	(1,159,774)
Guam Educational Facilities Fund Shortfall	(24,014,592)
Healthy Futures Fund Shortfall	(244,859)
Tourist Attraction Fund Shortfall	(2,375,690)
<b>TOTAL</b>	<b>(27,794,915)</b>

**NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE \$ (6,731,775)**

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(Pursuant to §4109 (c) (3) of Title 5 GCA)  
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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>GENERAL GOVERNMENT</b>				
Office of I Maga'hågan Guåhan	5,368,637	4,467,271	79,545	821,822
Office of I Segundu Na Maga'låhen Guahan	482,787	411,316	-	71,471
Guam Medical Referral Assistance Office	665,849	305,513	3,143	357,193
Bureau of Womens Affairs	272,277	157,267	7,982	107,029
Bureau of Budget & Management Research (BBMR)	1,239,837	613,677	22,485	603,675
Civil Service Commission	1,449,798	820,472	138,153	491,173
Department of Administration (DOA)	11,036,842	5,972,556	168,719	4,895,568
DOA - Charter School Administrative Support	143,571	42,426	3,000	98,145
Department of Land Management	963,078	644,680	9,593	308,804
Chamorro Land Trust Commission (CLTC)	654,883	127,668	14,045	513,169
Department of Revenue & Taxation (DRT)	14,713,861	8,717,554	40,627	5,955,680
Office of the Attorney General Operations (OAG)	22,126,390	8,432,618	1,057,974	12,635,799
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
Office of Technology	5,362,796	2,246,115	117,704	2,998,977
Mayors' Council of Guam (MCOG) - Operations	16,807,881	7,432,973	922,513	8,452,395
MCOG - Island Beautification Programs	422,126	85,892	53,128	283,106
Office of Public Accountability	2,252,943	1,304,061	-	948,882
I Liheslaturan Guåhan (Legislature)	9,604,035	5,540,790	-	4,063,245
Legislature - Office of Finance and Budget	498,740	287,730	-	211,010
Legislature - Guam Youth Congress	15,000	8,750	-	6,250
Guam Ethics Commission	552,680	242,195	51,839	258,646
Office of Veterans Affairs (OVA)	1,246,443	353,363	15,000	878,080
P.E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	1,638,459	-	2,476,211
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>100,181,263</b>	<b>49,940,425</b>	<b>2,705,450</b>	<b>47,535,388</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	53,518,873	28,005,416	1,362,069	24,151,387
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	838,322	-	246,989
Department of Corrections (DOC)	34,234,475	19,905,301	779,404	13,549,770
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	313,734	-	181,518
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	951,409	-	694,131

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	3,245,064	95,354	4,403,018
DYA - Youth Programs	200,000	108,077	91,923	-
DYA - Summer Employment and Youth Training Program	1,815,863	276,930	3,620	1,535,313
Guam Fire Department (GFD)	38,514,050	21,719,565	679,851	16,114,634
GFD - Firefighter Recruitment Cycle	1,392,942	212,836	-	1,180,106
Guam Customs & Quarantine Agency (CQA)	14,587,104	7,127,695	138,704	7,320,706
Unified Judiciary Operations (Judiciary)	43,760,143	25,246,241	-	18,513,902 <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	393,468	850	428,681
Guam Environmental Protection Agency (GEPA)	469,812	225,632	135,118	109,062
GEPA - Beach Monitoring	46,903	-	-	46,903
<b>TOTAL - PROTECTION OF LIFE &amp; PROPERTY</b>	<b>202,292,280</b>	<b>109,938,431</b>	<b>3,286,894</b>	<b>89,066,955</b>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	10,663,950	4,622,259	930,967	5,110,725
DPHSS - MIP/MIPPR Program	3,973,528	1,661,243	-	2,312,285
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	26,792,658	16,156,534	-	10,636,124
DPHSS - Children's Health Insurance Program	1,855,841	1,661,927	-	193,914
DPHSS - Division of Senior Citizens Programs	9,000,000	4,994,684	1,460,301	2,545,015
DPHSS - Public Assistance Program	4,658,142	950,183	-	3,707,959
DPHSS - Enhanced Allotment Plan	378,776	169,764	-	209,012
DPHSS - Medical Cannabis Program	369,952	57,102	-	312,850
DPHSS - Bureau of Social Services Administration	7,558,215	4,986,917	280,976	2,290,322
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,346,516	-	12,699
DPHSS - Child Protective Services	2,220,129	955,689	-	1,264,440
DPHSS - Foster Group Home	950,558	256,422	-	694,136
DPHSS - Homeless Coalition Grants	500,000	-	42,484	457,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	3,820,556	195,094	4,912,410
GBHWC - Youth & Mental Health First Aid	285,170	51,737	-	233,433
GBHWC - Youth Suicide Prevention and Peace Program	81,750	11,128	28,872	41,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	13,283,172	-	9,487,980
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	3,033,331	-	3,981,663
DOA - Residential Treatment Fund	2,500,000	1,573,037	-	926,963
<b>TOTAL - PUBLIC HEALTH</b>	<b>113,662,091</b>	<b>60,592,201</b>	<b>2,938,694</b>	<b>50,131,196</b>

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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>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	228,187,734	131,646,780	-	96,540,954
GDOE - Chamoru Studies Division	513,824	296,430	-	217,394
GDOE - Menstrual Hygiene Products	25,000	14,905	-	10,095
GDOE - School Maintenance/Repairs	10,000,000	5,961,540	-	4,038,460
GDOE - Y Kuentan Salappe' I Prinsepat	1,200,000	715,387	-	484,613
Guam Academy Charter School Council (GACSC)	25,545,000	12,130,543	-	13,414,457
University of Guam Operations (UOG)	39,956,147	23,051,610	-	16,904,537 4/
UOG - Scholarships (SSFAP)	3,565,285	2,056,890	-	1,508,395
UOG - Aquaculture Development and Training Center	114,000	65,760	-	48,240
UOG - WERI (Guam Hydrologic Survey)	499,946	288,420	-	211,526
UOG - WERI (Water Resource Monitoring)	292,232	168,600	-	123,632
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	324,690	-	238,091
UOG - KPRG Operations	200,000	115,380	-	84,620
UOG - Guampedia Foundation	150,000	86,550	-	63,450
UOG - Guam Green Growth Initiative	500,000	288,450	-	211,550
UOG - Sea Grant Program	500,000	288,450	-	211,550
UOG - Guam Press (Publishing House)	100,000	57,690	-	42,310
UOG - GDOE Textbooks to UOG Press	481,578	277,830	-	203,748
Guam Community College Operations (GCC)	14,513,358	8,373,090	-	6,140,268
GCC - WICHE Administrative Office	78,500	45,794	-	32,706
GCC - Peace Officer Standards and Training (POST) Commission	300,000	175,000	-	125,000
<b>TOTAL - PUBLIC EDUCATION</b>	<b>327,285,385</b>	<b>186,429,789</b>	<b>-</b>	<b>140,855,596</b>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	1,298,533	7,142	1,023,623
Guam Regional Transit Authority	2,840,499	843,540	527,168	1,469,791
<b>TOTAL - COMMUNITY SERVICES</b>	<b>5,169,796</b>	<b>2,142,072</b>	<b>534,310</b>	<b>2,493,414</b>
<b>RECREATION</b>				
Department of Parks & Recreation (DPR)	3,657,693	1,762,982	-	1,894,711
DPR - Guam Historic Resources Division	848,666	305,092	7,877	535,698
DPR - Park Patrol Officer Reserve Program	90,000	27,000	-	63,000
<b>TOTAL - RECREATION</b>	<b>4,596,359</b>	<b>2,095,074</b>	<b>7,877</b>	<b>2,493,409</b>

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>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Department of Labor (DOL)	238,581	116,037	42,166	80,378
Department of Labor - Worker's Compensation Fund	400,000	304,724	-	95,276
Department of Military Affairs	1,197,710	341,846	6,418	849,446
Guam Election Commission (GEC)	2,855,669	997,353	134,747	1,723,569
Department of Chamorro Affairs (DCA)	2,579,633	1,002,643	331,231	1,245,758
DCA - Guam Cultural Repository	1,627,126	303,994	129,379	1,193,753
Commission on Decolonization (COD) - Operations	152,488	82,273	17,639	52,576
COD - Public Information Program	165,000	1,680	24,688	138,632
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	242,036	-	530,830
CAHA - Guam Territorial Band	45,000	34,797	-	10,203
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	180,295	7,738	255,556
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	5,875,774	-	4,222,534
PDSC - Private Attorney Panel	164,486	95,795	-	68,691
<b>TOTAL - INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>	<b>21,467,022</b>	<b>9,641,542</b>	<b>694,007</b>	<b>11,131,473</b>
<b>ECONOMIC DEVELOPMENT</b>				
Department of Agriculture - DOAg	4,546,732	2,419,739	17,145	2,109,848
DOAg - Animal Shelter (GAIN)	142,585	71,293	71,293	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	18,971	66,433	114,596
DOAg - GAIN Spay & Neuter Program	450,000	217,900	233,076	(976)
Bureau of Statistics & Plans (BSP)	1,973,531	858,327	39,899	1,075,305
Guam Visitors Bureau (GVB)	3,245,571	1,893,250	-	1,352,321
<b>TOTAL - ECONOMIC DEVELOPMENT</b>	<b>10,558,419</b>	<b>5,479,479</b>	<b>427,845</b>	<b>4,651,095</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	3,630,661	-	2,632,174
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	38,177,221	-	7,265,685
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	3,467,000	-	1,543,124
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	32,360	-	67,640
DOA - Government Annual Single Audit	700,000	263,250	-	436,750
DOA - Financial Management Information System Contract	3,876,575	3,697,632	178,943	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
Typhoon Sinlaku (Per E.O. 2026-01)	250,000	102,423	147,493	84
<b>TOTAL - MISCELLANEOUS APPROPRIATIONS</b>	<b>81,041,333</b>	<b>67,953,471</b>	<b>326,436</b>	<b>12,761,427</b>

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<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>U</sup></u>	<u>EXPENDITURES <sup>V</sup></u>	<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	-	12,697,660	-	(12,697,660)
Better Public Service Fund	-	154,843	-	(154,843)
GSWA New Cell	-	1,525,729	-	(1,525,729)
<b>TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET</b>	<b>-</b>	<b>14,378,232</b>	<b>-</b>	<b>(14,378,232)</b>
<b>TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES</b>	<b>949,391,697</b>	<b>550,446,026</b>	<b>10,921,512</b>	<b>388,024,159</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	340,081	-	242,919
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	828,180	-	607,334
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	343,449	214,129	1,442,422
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	629,402	-	901,607
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>2,972,271</b>	<b>214,129</b>	<b>31,395,249</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	9,133,331	-	866,669
GMHA - Operations [P.L. 38-60, Ch. XI, Sec. 10(b)]	5,200,000	4,092,081	-	1,107,919
<b>TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS</b>	<b>15,200,000</b>	<b>13,225,412</b>	<b>-</b>	<b>1,974,588</b>
<b>GRAND TOTAL APPROPRIATIONS PER P.L. 38-60</b>				
	<b>999,173,345</b>	<b>566,643,709</b>	<b>11,135,641</b>	<b>421,393,995</b>
<b>ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES</b>				
DPHSS - SNAP Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P.L. 38-75]	6,000,000	5,997,761	-	2,239
DPHSS - WIC Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P.L. 38-75]	-	-	-	-
GMHA - Capital Improvement Projects (Savings from Bond Refinance) [P.L. 38-80]	19,745,714	4,936,428	-	14,809,286
Legislature - Cybersecurity and Information Technology (FY2026 Net Unobligated Excess Revenue) [P.L. 38-119]	890,000	890,000	-	-
<b>TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES</b>	<b>26,635,714</b>	<b>11,824,189</b>	<b>-</b>	<b>14,811,525</b>
<b>TYPHOON SINLAKU RECOVERY PURSUANT TO P.L. 38-124</b>				
Office of I Maga'hågan Guåhan	19,050,000	142,279	951,500	17,956,221
Mayors' Council of Guam	4,750,000	38,961	2,147,715	2,563,325
Office of I Maga'hågan Guåhan - State Active Duty (SAD)	1,200,000	42,637	-	1,157,363
<b>TOTAL - TYPHOON SINLAKU RECOVERY</b>	<b>25,000,000</b>	<b>223,877</b>	<b>3,099,215</b>	<b>21,676,909</b>
<b>GRAND TOTAL APPROPRIATIONS IN FY 2026</b>				
	<b>1,050,809,059</b>	<b>578,691,775</b>	<b>14,234,856</b>	<b>457,882,429</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

**MAY 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 April 30, 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 April 30, 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>
Month							
<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	2,077,229	2,103,138	2,434,509
(C) December	Actual	1,006,654	270,101	967,976	2,128,095	2,354,622	2,540,228
(D) January	Actual	816,428	200,653	967,020	1,835,711	2,198,417	3,449,092
(E) February	Actual	713,837	446,782	988,896	1,835,514	2,280,011	2,854,245
(F) March	Actual	803,625	2,712,093	1,054,614	2,002,441	2,218,606	2,550,847
(G) April	Actual	556,268	4,719,610	833,890	1,877,642	2,286,269	1,848,878
(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>8,536,841</b>	<b>11,856,799</b>	<b>12,305,791</b>	<b>23,639,744</b>	<b>26,023,624</b>	<b>31,265,782</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>885,208</b>	<b>(24,014,592)</b>	<b>(1,159,774)</b>	<b>(244,859)</b>	<b>2,582,438</b>	<b>(2,375,690)</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  
 April 30, 2026 & 2025

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April 2026	April 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	21,496	56,224	(34,727)	300,183	293,967	6,216
Use of money and property	1	1	0	10	10	0
<b>TOTAL</b>	<b>\$ 21,498</b>	<b>\$ 56,225</b>	<b>\$ (34,727)</b>	<b>\$ 300,193</b>	<b>\$ 293,976</b>	<b>\$ 6,216</b>
<b>Better Public Service Fund</b>						
Transfers in - General Fund	0	0	0	154,843	239,911	(85,068)
Transfers in - Highway Fund	0	0	0	546,398	852,115	(305,717)
Transfers in - Gu Environmental Fund	0	0	0	44,079	21,998	22,081
Transfers in - Health/Human Services Fund	0	0	0	195	400	(205)
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	6,601	0	6,601	6,626	50	6,576
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 6,601</b>	<b>\$ 0</b>	<b>\$ 6,601</b>	<b>\$ 752,490</b>	<b>\$ 1,120,547</b>	<b>\$ (368,057)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	50	50	0	1,200	500	700
Commercial leases / license	33,090	57,314	(24,224)	899,279	805,191	94,088
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	92	94	(1)	576	590	(14)
<b>TOTAL</b>	<b>\$ 33,232</b>	<b>\$ 57,458</b>	<b>\$ (24,226)</b>	<b>\$ 901,055</b>	<b>\$ 806,281</b>	<b>\$ 94,774</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	74,324	13,241	61,082	417,457	555,546	(138,089)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 74,324</b>	<b>\$ 13,241</b>	<b>\$ 61,082</b>	<b>\$ 417,457</b>	<b>\$ 555,546</b>	<b>\$ (138,089)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	197	70	127	9,945	17,000	(7,055)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	500,000	556,358	(56,358)	4,822,961	4,233,438	589,524
Cargo inspection fee - All	55,906	28,413	27,493	606,495	149,654	456,841
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	165	164	1	1,157	1,059	98
<b>TOTAL</b>	<b>\$ 556,268</b>	<b>\$ 585,005</b>	<b>\$ (28,737)</b>	<b>\$ 5,440,564</b>	<b>\$ 4,401,161</b>	<b>\$ 1,039,403</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	47,457	92,260	(44,803)	361,012	319,541	41,470
Use of money and property	58	54	4	381	363	18
<b>TOTAL</b>	<b>\$ 47,516</b>	<b>\$ 92,314</b>	<b>\$ (44,799)</b>	<b>\$ 361,393</b>	<b>\$ 319,904</b>	<b>\$ 41,488</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	90,757	168,086	(77,329)	1,038,936	900,804	138,132
Use of money and property	49	89	(40)	271	567	(296)
<b>TOTAL</b>	<b>\$ 90,806</b>	<b>\$ 168,175</b>	<b>\$ (77,368)</b>	<b>\$ 1,039,207</b>	<b>\$ 901,371</b>	<b>\$ 137,836</b>
<b>Environmental Health Fund</b>						
Health permits - business	164,417	132,860	31,557	708,508	631,702	76,806
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	29,776	42,028	(12,252)	267,042	298,504	(31,462)
Administrative penalties	0	0	0	0	0	0
Use of money and property	32	29	2	211	208	3
<b>TOTAL</b>	<b>\$ 194,224</b>	<b>\$ 174,917</b>	<b>\$ 19,307</b>	<b>\$ 975,761</b>	<b>\$ 930,413</b>	<b>\$ 45,347</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 April 30, 2026 & 2025

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April 2026	April 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	0	0	0	690	590	100
Fire prevention fees	13,417	17,044	(3,628)	107,313	94,615	12,699
Other fees	56	7	49	1,812	2,787	(975)
Ambulance service	82,836	53,960	28,875	534,884	358,097	176,787
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 96,308</b>	<b>\$ 71,012</b>	<b>\$ 25,297</b>	<b>\$ 644,699</b>	<b>\$ 456,088</b>	<b>\$ 188,611</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	47,525	67,605	(20,080)	150,072	194,460	(44,388)
Use of money and property	46	71	(25)	335	488	(153)
<b>TOTAL</b>	<b>\$ 47,571</b>	<b>\$ 67,676</b>	<b>\$ (20,105)</b>	<b>\$ 150,407</b>	<b>\$ 194,948</b>	<b>\$ (44,541)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	49,035	167,717	(118,682)	489,822	387,697	102,125
Use of money and property	27	39	(12)	153	212	(59)
<b>TOTAL</b>	<b>\$ 49,062</b>	<b>\$ 167,756</b>	<b>\$ (118,694)</b>	<b>\$ 489,975</b>	<b>\$ 387,909</b>	<b>\$ 102,066</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	22,208	(493,480)	515,688	551,187	993,823	(442,636)
Diesel fuel tax	4,062	57,067	(53,005)	(46,771)	413,777	(460,548)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	1	312,307	(312,306)	43	1,775,961	(1,775,918)
Surcharge on other fuels	0	83,282	(83,282)	0	473,570	(473,570)
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	26,271	(40,825)	67,096	504,459	3,657,131	(3,152,672)
Licenses and registrations	807,435	925,283	(117,848)	6,271,412	6,134,135	137,277
Use of money and property	184	90	93	1,237	535	702
<b>TOTAL</b>	<b>\$ 833,890</b>	<b>\$ 884,548</b>	<b>\$ (50,659)</b>	<b>\$ 6,777,108</b>	<b>\$ 9,791,801</b>	<b>\$ (3,014,693)</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	248,408	96,180	152,228	1,089,971	603,559	486,412
Use of money and property	58	19	39	413	134	279
<b>TOTAL</b>	<b>\$ 248,466</b>	<b>\$ 96,199</b>	<b>\$ 152,267</b>	<b>\$ 1,090,384</b>	<b>\$ 603,694</b>	<b>\$ 486,691</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	8,456	10,400	(1,944)	59,555	54,233	5,322
Use of money and property	13	11	2	90	73	17
<b>TOTAL</b>	<b>\$ 8,469</b>	<b>\$ 10,411</b>	<b>\$ (1,942)</b>	<b>\$ 59,646</b>	<b>\$ 54,306</b>	<b>\$ 5,339</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	1,525	3,609	(2,084)	6,725	88,774	(82,049)
Dental Board License	200	480	(280)	4,210	6,830	(2,620)
Medical Board License	8,715	8,490	225	138,690	44,444	94,246
Nursing Board License	2,965	3,160	(195)	11,560	20,835	(9,275)
Optometry Board License	415	0	415	815	450	365
Pharmacy Board License	1,400	1,680	(280)	3,714	6,360	(2,646)
Cosmetology Board License	1,546	643	903	5,783	5,616	167
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 16,766</b>	<b>\$ 18,062</b>	<b>\$ (1,296)</b>	<b>\$ 171,497</b>	<b>\$ 173,309</b>	<b>\$ (1,812)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,599,993	1,381,360	218,633	10,935,277	9,982,366	952,912
Cigars	425	0	425	(35,998)	7,007	(43,004)
Others	68,390	109,403	(41,012)	632,735	832,960	(200,226)
Distilled spirit	76,102	120,665	(44,563)	928,870	978,319	(49,449)
Vinous beverages	35,376	36,288	(912)	297,243	306,184	(8,941)
Malted fermented beverages	97,214	139,100	(41,886)	923,051	994,583	(71,532)
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	142	78	63	815	538	277
<b>TOTAL</b>	<b>\$ 1,877,642</b>	<b>\$ 1,786,893</b>	<b>\$ 90,748</b>	<b>\$ 13,681,992</b>	<b>\$ 13,101,956</b>	<b>\$ 580,036</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April 2026	April 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Indirect Cost Fund</b>						
Office of the Governor	0	0	0	6	11,234	(11,227)
Department of Revenue & Taxation	0	0	0	0	4,064	(4,064)
Bureau Statistics and Plans	0	0	0	3,538	65,087	(61,548)
Department of Law	0	0	0	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	0	0	0	71,038	(71,038)
Dept of Public Health & Social Service	0	0	0	104,318	91,018	13,300
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	39,441	103,709	(64,268)
Department of Labor	0	0	0	0	(34,688)	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	0	0	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>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 147,303</b>	<b>\$ 350,747</b>	<b>\$ (203,444)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	152,293	220,079	(67,786)	1,138,529	1,144,433	(5,904)
Rental of government land	1,949	3,383	(1,434)	25,712	23,678	2,034
Recording fee	22,048	26,556	(4,508)	160,179	159,828	351
Application fees	0	0	0	0	0	0
Certificates of document fees	14,725	24,790	(10,066)	102,905	115,935	(13,030)
Rezoning fees	0	0	0	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>\$ 191,014</b>	<b>\$ 274,807</b>	<b>\$ (83,794)</b>	<b>\$ 1,427,580</b>	<b>\$ 1,443,880</b>	<b>\$ (16,300)</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	62	0	62	722	516	207
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	28,555	29,665	(1,110)	193,115	192,455	660
Dept of Parks & Rec - repair of facilities 1/3	29,476	30,622	(1,145)	199,345	198,664	681
GDOE - repair of facilities 1/3	29,476	30,622	(1,145)	199,345	198,664	681
Interest - Limited Gaming Fund	68	0	68	1,509	345	1,165
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	4,606	4,785	(179)	31,149	31,044	106
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>\$ 92,243</b>	<b>\$ 95,692</b>	<b>\$ (3,449)</b>	<b>\$ 625,186</b>	<b>\$ 621,887</b>	<b>\$ 3,499</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	719,546	1,386,763	(667,216)	5,494,222	4,835,632	658,589
Registration fees - Labor share	308,377	594,327	(285,950)	2,335,216	2,072,413	262,802
Citation fee - non immigration temp worker	5,000	700	4,300	26,950	57,800	(30,850)
Citation fee - fair emplmt pract ofc	500	0	500	4,250	0	4,250
Use of money and property	273	271	2	1,272	1,769	(498)
<b>TOTAL</b>	<b>\$ 1,033,696</b>	<b>\$ 1,982,060</b>	<b>\$ (948,364)</b>	<b>\$ 7,861,909</b>	<b>\$ 6,967,615</b>	<b>\$ 894,294</b>
<b>Mental Health and Substance Abuse Services Fund</b>						
Psychotherapy Services	2,196	194	2,002	14,525	11,705	2,820
Room and Board Fees- Patient	0	12,125	(12,125)	4	12,125	(12,121)
Pharmacy Medication Fees	1,283	1,114	169	127,748	301,240	(173,493)
<b>TOTAL</b>	<b>\$ 3,480</b>	<b>\$ 13,433</b>	<b>\$ (9,954)</b>	<b>\$ 142,277</b>	<b>\$ 325,070</b>	<b>\$ (182,793)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	2,150	1,900	250	14,100	13,800	300
Marriage application	2,250	2,340	(90)	17,460	17,850	(390)
Firearms permits	0	0	0	0	0	0
Birth certificate	5,110	10,510	(5,400)	36,375	38,510	(2,135)
Death certificate	2,320	3,250	(930)	14,860	16,320	(1,460)
Marriage certificate	2,760	5,350	(2,590)	20,350	21,045	(695)
Burial permit	215	355	(140)	2,975	2,850	125
Affidavit of paternity	720	880	(160)	5,704	6,000	(296)
Affidavit of public acknowledgment	30	0	30	50	40	10
Court order change of name	70	20	50	570	310	260
Declaratory judgement	20	30	(10)	290	170	120
Adoptions	45	285	(240)	615	945	(330)
Research fee	88	219	(131)	686	1,140	(454)
Use of money and property	1	1	0	7	7	0
<b>TOTAL</b>	<b>\$ 15,779</b>	<b>\$ 25,140</b>	<b>\$ (9,361)</b>	<b>\$ 114,042</b>	<b>\$ 118,987</b>	<b>\$ (4,945)</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 April 30, 2026 & 2025

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April 2026	April 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Ovis fees / reinspection fees	26,908	41,651	(14,743)	177,181	199,954	(22,773)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 26,908</b>	<b>\$ 41,651</b>	<b>\$ (14,743)</b>	<b>\$ 177,181</b>	<b>\$ 199,954</b>	<b>\$ (22,773)</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	6,344	8,060	(1,716)	56,004	57,694	(1,690)
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	30,660	32,400	(1,740)	197,621	191,580	6,041
Filing record - security officer / \$75	80	0	80	720	160	560
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	15,400	21,720	(6,320)	156,529	134,680	21,849
Non-concealed firearm ID / \$25	6,235	11,524	(5,289)	62,304	77,142	(14,838)
Concealed firearm ID / \$60	8,961	19,467	(10,506)	94,760	110,004	(15,244)
Fingerprinting fee / \$20	3,332	5,984	(2,652)	31,314	35,360	(4,046)
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / \$15	645	810	(165)	5,835	7,890	(2,055)
Police clearance additional copies	218	333	(115)	1,556	2,163	(607)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	495	918	(423)	5,211	6,111	(900)
Certified copy of records / \$10	0	0	0	0	0	0
Firearm inspection fee / \$5	3,397	4,815	(1,418)	34,104	29,565	4,539
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	9	(9)
Special event fee / \$100	1,032	3,010	(1,978)	11,008	9,159	1,849
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>\$ 76,799</b>	<b>\$ 109,041</b>	<b>\$ (32,242)</b>	<b>\$ 660,472</b>	<b>\$ 669,141</b>	<b>\$ (8,669)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	53,860	34,340	19,520	158,595	163,755	(5,160)
Use of money and property	1	1	0	6	6	0
<b>TOTAL</b>	<b>\$ 53,861</b>	<b>\$ 34,341</b>	<b>\$ 19,520</b>	<b>\$ 158,601</b>	<b>\$ 163,761</b>	<b>\$ (5,160)</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
Hagalna / Tiyan Tennis Center	0	0	0	0	0	0
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	6	6	0	46	46	0
<b>TOTAL</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ 0</b>	<b>\$ 46</b>	<b>\$ 46</b>	<b>\$ 0</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	59,677	115,698	(56,020)	555,490	642,410	(86,920)
Use of money and property	60	63	(3)	505	396	109
<b>TOTAL</b>	<b>\$ 59,738</b>	<b>\$ 115,761</b>	<b>\$ (56,023)</b>	<b>\$ 555,995</b>	<b>\$ 642,806</b>	<b>\$ (86,811)</b>
<b>Rabies Prevention Fund</b>						
Pet license	430	460	(30)	2,280	3,035	(755)
Impoundment fee	0	0	0	0	0	0
Stenilization deposit	0	0	0	0	0	0
Entry permit	4,800	4,620	180	25,440	30,135	(4,695)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 5,230</b>	<b>\$ 5,080</b>	<b>\$ 150</b>	<b>\$ 27,720</b>	<b>\$ 33,170</b>	<b>\$ (5,450)</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 April 30, 2026 & 2025

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	April 2026	April 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	0	2,074	(2,074)	14,214	14,036	178
Use of money and property	4	3	1	26	21	4
<b>TOTAL</b>	<b>\$ 4</b>	<b>\$ 2,077</b>	<b>\$ (2,073)</b>	<b>\$ 14,240</b>	<b>\$ 14,057</b>	<b>\$ 183</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	824,543	699,835	124,708	5,644,567	4,804,410	840,157
Fee - compact Ordot tipping fee \$4 cu yd	1,065,814	1,694,599	(628,786)	7,416,557	7,068,159	348,399
Fee - uncompact Ordot tipping fee \$4 cu yd	120,918	(635,262)	756,180	1,102,768	1,107,426	(4,658)
Fee - uncompact Agat transfer station	4,194	3,218	976	23,324	25,636	(2,311)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Maloljoj transfer station	8,444	4,067	4,377	45,297	31,159	14,139
Bulky Waste Collection	7,255	0	7,255	54,584	0	54,584
Miscellaneous	210,824	0	210,824	1,074,328	54,586	1,019,742
Restoration charge	2,350	4,950	(2,600)	13,050	26,050	(13,000)
Transfer charge	0	0	0	0	0	0
Reactivation charge	200	450	(250)	2,350	3,000	(650)
Trash tags	964	516	448	4,260	3,656	604
Fee - uncompact Harmon transfer	34,226	22,452	11,774	206,775	162,538	44,238
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	0	19,606	(19,606)	86,893	104,299	(17,406)
Use of money and property	6,538	2,069	4,469	65,866	42,883	22,984
<b>TOTAL</b>	<b>\$ 2,286,269</b>	<b>\$ 1,816,499</b>	<b>\$ 469,770</b>	<b>\$ 15,743,174</b>	<b>\$ 13,433,799</b>	<b>\$ 2,309,375</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	316,010	362,467	(46,457)	2,452,125	2,502,049	(49,925)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 316,010</b>	<b>\$ 362,467</b>	<b>\$ (46,457)</b>	<b>\$ 2,452,125</b>	<b>\$ 2,502,049</b>	<b>\$ (49,925)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	50,453	99,710	(49,257)	481,293	554,698	(73,405)
Passport expedite fees	9,225	15,988	(6,763)	74,198	87,683	(13,485)
Passport expedite mail fees	105	0	105	165	135	30
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 59,783</b>	<b>\$ 115,698</b>	<b>\$ (55,915)</b>	<b>\$ 555,655</b>	<b>\$ 642,515</b>	<b>\$ (86,860)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	3,836,531	5,174,260	(1,337,729)	7,397,572	24,653,826	(17,256,254)
DRT property taxes - other	203,126	625,377	(422,251)	333,298	1,998,089	(1,664,791)
Penalties and interest	679,809	2,053,517	(1,373,709)	1,256,963	5,192,097	(3,935,134)
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	144	165	(21)	407	737	(330)
<b>TOTAL</b>	<b>\$ 4,719,610</b>	<b>\$ 7,853,320</b>	<b>\$ (3,133,710)</b>	<b>\$ 8,988,239</b>	<b>\$ 31,844,835</b>	<b>\$ (22,856,596)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	1,848,878	2,735,366	(886,488)	17,580,178	17,425,633	154,545
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	11,000	(11,000)	268,591	92,982	175,609
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,848,878</b>	<b>\$ 2,746,366</b>	<b>\$ (897,488)</b>	<b>\$ 17,824,729</b>	<b>\$ 17,518,614</b>	<b>\$ 306,114</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	0	38,650	(38,650)	10,450	45,950	(35,500)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 38,650</b>	<b>\$ (38,650)</b>	<b>\$ 10,450</b>	<b>\$ 45,950</b>	<b>\$ (35,500)</b>
<b>GRAND TOTAL as of 04/30/2026:</b>	<b>14,991,950</b>	<b>19,881,983</b>	<b>(4,890,033)</b>	<b>90,740,752</b>	<b>111,631,896</b>	<b>(20,891,144)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Seven Months Ended April 30, 2026

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	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	27,292	21,496	(5,796)	200,749	300,183	99,434
Use of money and property	7,195	1	(7,193)	50,381	10	(50,371)
<b>TOTAL</b>	<b>\$ 34,487</b>	<b>\$ 21,498</b>	<b>\$ (12,989)</b>	<b>\$ 251,130</b>	<b>\$ 300,193</b>	<b>\$ 49,063</b>
<b>Better Public Service Fund</b>						
Transfers in - General Fund	0	0	0	283,285	154,843	(128,442)
Transfers in - Highway Fund	0	0	0	112,115	546,398	434,283
Transfers in - Gu Environmental Fund	0	0	0	21,998	44,079	22,081
Transfers in - Health/Human Services Fund	0	0	0	400	195	(205)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	6,073	350	(5,723)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	6,601	6,601	25	6,626	6,601
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 6,601</b>	<b>\$ 6,601</b>	<b>\$ 423,896</b>	<b>\$ 752,490</b>	<b>\$ 328,594</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	16,985	50	(16,935)	118,868	1,200	(117,668)
Commercial leases / license	61,739	33,090	(28,649)	409,865	899,279	489,413
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	92	92	0	576	576
<b>TOTAL</b>	<b>\$ 78,724</b>	<b>\$ 33,232</b>	<b>\$ (45,492)</b>	<b>\$ 528,733</b>	<b>\$ 901,055</b>	<b>\$ 372,322</b>
<b>Dept of Corrections Imate Revolving Fund</b>						
DOC revolving fund	66,705	74,324	7,619	577,839	417,457	(160,382)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 66,705</b>	<b>\$ 74,324</b>	<b>\$ 7,619</b>	<b>\$ 577,839</b>	<b>\$ 417,457</b>	<b>\$ (160,382)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	197	197	0	9,945	9,945
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	528,129	500,000	(28,129)	3,518,159	4,822,961	1,304,803
Cargo inspection fee - All	102,043	55,906	(46,137)	714,703	606,495	(108,208)
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	165	165	0	1,157	1,157
<b>TOTAL</b>	<b>\$ 630,172</b>	<b>\$ 556,268</b>	<b>\$ (73,904)</b>	<b>\$ 4,232,861</b>	<b>\$ 5,440,564</b>	<b>\$ 1,207,703</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	39,403	47,457	8,054	279,329	361,012	81,683
Use of money and property	0	58	58	0	381	381
<b>TOTAL</b>	<b>\$ 39,403</b>	<b>\$ 47,516</b>	<b>\$ 8,113</b>	<b>\$ 279,329</b>	<b>\$ 361,393</b>	<b>\$ 82,064</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	154,496	90,757	(63,739)	1,093,141	1,038,936	(54,205)
Use of money and property	0	49	49	0	271	271
<b>TOTAL</b>	<b>\$ 154,496</b>	<b>\$ 90,806</b>	<b>\$ (63,690)</b>	<b>\$ 1,093,141</b>	<b>\$ 1,039,207</b>	<b>\$ (53,934)</b>
<b>Environmental Health Fund</b>						
Health permits - business	38,533	164,417	125,884	269,852	708,508	438,655
PH registration and penalty	0	0	0	333	0	(333)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	92,014	29,776	(62,238)	646,280	267,042	(379,238)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	32	32	0	211	211
<b>TOTAL</b>	<b>\$ 130,546</b>	<b>\$ 194,224</b>	<b>\$ 63,678</b>	<b>\$ 916,465</b>	<b>\$ 975,761</b>	<b>\$ 59,295</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	570	0	(570)	3,773	690	(3,083)
Fire prevention fees	5,195	13,417	8,221	36,324	107,313	70,989
Other fees	216	56	(160)	9,638	1,812	(7,826)
Ambulance service	69,471	(52,099)	(121,570)	469,384	399,950	(69,434)
Fire citations	0	134,934	134,934	0	134,934	134,934
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 75,452</b>	<b>\$ 96,308</b>	<b>\$ 20,856</b>	<b>\$ 519,120</b>	<b>\$ 644,699</b>	<b>\$ 125,580</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	73,891	47,525	(26,366)	516,358	150,072	(366,287)
Use of money and property	0	46	46	0	335	335
<b>TOTAL</b>	<b>\$ 73,891</b>	<b>\$ 47,571</b>	<b>\$ (26,319)</b>	<b>\$ 516,358</b>	<b>\$ 150,407</b>	<b>\$ (365,951)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	40,044	49,035	8,991	239,500	489,822	250,322
Use of money and property	0	27	27	0	153	153
<b>TOTAL</b>	<b>\$ 40,044</b>	<b>\$ 49,062</b>	<b>\$ 9,018</b>	<b>\$ 239,500</b>	<b>\$ 489,975</b>	<b>\$ 250,475</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes:						
Aviation fuel tax	384,112	22,208	(361,904)	2,487,924	551,187	(1,936,737)
Diesel fuel tax	0	4,062	4,062	0	(46,771)	(46,771)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	0	1	1	0	43	43
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	384,112	26,271	(357,841)	2,487,924	504,459	(1,983,465)
Licenses and registrations	56,175	807,435	751,260	3,726,947	6,271,412	2,544,466
Use of money and property	0	184	184	0	1,237	1,237
<b>TOTAL</b>	<b>\$ 440,287</b>	<b>\$ 833,890</b>	<b>\$ 393,603</b>	<b>\$ 6,214,871</b>	<b>\$ 6,777,108</b>	<b>\$ 562,237</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	108,401	248,408	140,007	710,693	1,089,971	379,278
Use of money and property	0	58	58	0	413	413
<b>TOTAL</b>	<b>\$ 108,401</b>	<b>\$ 248,466</b>	<b>\$ 140,066</b>	<b>\$ 710,693</b>	<b>\$ 1,090,384</b>	<b>\$ 379,691</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	8,592	8,456	(137)	60,384	59,555	(829)
Use of money and property	0	13	13	0	90	90
<b>TOTAL</b>	<b>\$ 8,592</b>	<b>\$ 8,469</b>	<b>\$ (123)</b>	<b>\$ 60,384</b>	<b>\$ 59,646</b>	<b>\$ (739)</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,966	1,525	(1,441)	20,965	6,725	(14,240)
Dental Board License	1,561	200	(1,361)	9,865	4,210	(5,655)
Medical Board License	12,092	8,715	(3,377)	78,118	138,690	60,572
Nursing Board License	4,779	2,965	(1,814)	33,835	11,560	(22,275)
Optometry Board License	1,689	415	(1,274)	5,327	815	(4,512)
Pharmacy Board License	4,838	1,400	(3,438)	33,720	3,714	(30,006)
Cosmetology Board License	1,690	1,546	(144)	11,807	5,783	(6,024)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 29,615</b>	<b>\$ 16,766</b>	<b>\$ (12,849)</b>	<b>\$ 193,637</b>	<b>\$ 171,497</b>	<b>\$ (22,140)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,424,187	1,599,993	175,806	10,182,268	10,935,277	753,010
Cigars	74,181	425	(73,756)	209,243	(35,998)	(245,241)
Others	49,668	68,390	18,722	393,410	632,735	239,324
Distilled spirit	226,451	76,102	(150,349)	1,586,427	928,870	(657,557)
Vinous beverages	75,095	35,376	(39,720)	531,646	297,243	(234,403)
Malted fermented beverages	143,159	97,214	(45,945)	1,026,591	923,051	(103,541)
Alcohol violation fee & fine	1,428	0	(1,428)	2,857	0	(2,857)
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	142	142	0	815	815
<b>TOTAL</b>	<b>\$ 1,994,170</b>	<b>\$ 1,877,642</b>	<b>\$ (116,528)</b>	<b>\$ 13,932,442</b>	<b>\$ 13,661,992</b>	<b>\$ (270,449)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Seven Months Ended April 30, 2025

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	0	0	0	2,316	6	(2,310)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	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	87,889	0	(87,889)	673,041	104,318	(568,723)
Library - Indirect Cost	0	0	0	5,182	0	(5,182)
Department of Youth Affairs	0	0	0	1,419	0	(1,419)
Guam Behavioral Health and Wellness Center	0	0	0	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	0	0	0	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>\$ 87,889</b>	<b>\$ 0</b>	<b>\$ (87,889)</b>	<b>\$ 989,482</b>	<b>\$ 147,303</b>	<b>\$ (842,178)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	168,306	152,293	(16,013)	1,174,524	1,138,529	(35,995)
Rental of government land	0	1,949	1,949	0	25,712	25,712
Recording fee	68,203	22,048	(46,155)	477,605	160,179	(317,426)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	14,725	14,725	0	102,905	102,905
Rezoning fees	0	0	0	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>\$ 236,509</b>	<b>\$ 191,014</b>	<b>\$ (45,495)</b>	<b>\$ 1,652,128</b>	<b>\$ 1,427,580</b>	<b>\$ (224,548)</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	62	62	0	722	722
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	27,715	28,555	840	188,816	193,115	4,300
Dept of Parks & Rec - repair of facilities 1/3	27,811	29,476	1,665	189,009	199,345	10,336
GOOE - repair of facilities 1/3	27,811	29,476	1,665	189,009	199,345	10,336
Interest - Limited Gaming Fund	0	68	68	0	1,509	1,509
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,418	4,606	(3,812)	58,037	31,149	(26,888)
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>\$ 91,755</b>	<b>\$ 92,243</b>	<b>\$ 489</b>	<b>\$ 624,870</b>	<b>\$ 625,186</b>	<b>\$ 316</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	631,036	719,546	88,510	4,471,067	5,494,222	1,023,154
Registration fees - Labor share	211,047	308,377	97,330	1,500,391	2,335,216	834,825
Citation fee - non immigration temp worker	98,488	5,000	(93,488)	439,587	25,950	(412,637)
Citation fee - fair emplmt pract ofc	90,921	500	(90,421)	397,150	4,250	(392,900)
Use of money and property	0	273	273	0	1,272	1,272
<b>TOTAL</b>	<b>\$ 1,031,492</b>	<b>\$ 1,033,696</b>	<b>\$ 2,204</b>	<b>\$ 6,808,195</b>	<b>\$ 7,861,909</b>	<b>\$ 1,053,714</b>
<b>Mental Health and Substance Abuse Services Fund</b>						
Psychotherapy Services	10,878	2,196	(8,681)	91,526	14,525	(77,001)
Room and Board Fees- Patient	0	0	0	0	4	4
Pharmacy Medication Fees	11,657	1,283	(10,374)	133,825	127,748	(6,078)
<b>TOTAL</b>	<b>\$ 22,535</b>	<b>\$ 3,480</b>	<b>\$ (19,055)</b>	<b>\$ 225,351</b>	<b>\$ 142,277</b>	<b>\$ (83,075)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	1,653	2,150	497	11,581	14,100	2,519
Marriage application	2,344	2,250	(94)	16,468	17,460	992
Firearms permits	0	0	0	0	0	0
Birth certificate	7,407	5,110	(2,297)	51,706	36,375	(15,331)
Death certificate	2,041	2,320	279	14,456	14,860	404
Marriage certificate	3,559	2,760	(799)	24,907	20,350	(4,557)
Burial permit	293	215	(78)	2,107	2,975	868
Affidavit of paternity	905	720	(185)	6,335	5,704	(631)
Affidavit of public acknowledgment	35	30	(5)	247	50	(197)
Court order change of name	110	70	(40)	737	570	(167)
Declaratory judgement	32	20	(12)	236	290	54
Adoptions	53	45	(8)	357	615	258
Research fee	162	88	(74)	559	686	127
Use of money and property	0	1	1	0	7	7
<b>TOTAL</b>	<b>\$ 18,596</b>	<b>\$ 15,779</b>	<b>\$ (2,817)</b>	<b>\$ 129,696</b>	<b>\$ 114,042</b>	<b>\$ (15,654)</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	27,514	26,908	(606)	192,460	177,181	(15,279)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
<b>TOTAL</b>	<b>\$ 27,514</b>	<b>\$ 26,908</b>	<b>\$ (606)</b>	<b>\$ 192,460</b>	<b>\$ 177,181</b>	<b>\$ (15,279)</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	0	0	0	4,344	364	(3,980)
Annual gun business registration / \$600	1,034	0	(1,034)	4,794	0	(4,794)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,485	6,344	(1,141)	52,310	56,004	3,694
Police blotter report \$1 1st page / \$ .10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	26,403	30,660	4,257	184,722	197,621	12,899
Filing record - security officer / \$75	0	80	80	0	720	720
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	21,117	15,400	(5,717)	147,838	156,529	8,691
Non-concealed firearm ID / \$25	10,604	6,235	(4,369)	74,222	62,304	(11,918)
Concealed firearm ID / \$60	9,646	8,961	(685)	67,482	94,760	27,278
Fingerprinting fee / \$20	6,383	3,332	(3,051)	44,506	31,314	(13,192)
Subpoena fee	37	0	(37)	157	0	(157)
Abstract criminal records / \$15	35	645	610	231	5,835	5,604
Police clearance additional copies	5	218	213	30	1,556	1,526
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	18	495	477	128	5,211	5,083
Certified copy of records / \$10	0	0	0	27	0	(27)
Firearm inspection fee / \$5	2,199	3,397	1,198	15,393	34,104	18,711
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	783	1,032	249	3,101	11,008	7,907
Restitutions GPD	452	0	(452)	9,604	0	(9,604)
Other revenues - GPD	0	0	0	28,139	3,143	(24,997)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 86,201</b>	<b>\$ 76,799</b>	<b>\$ (9,402)</b>	<b>\$ 637,028</b>	<b>\$ 680,472</b>	<b>\$ 23,444</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	30,433	53,860	23,427	167,074	158,595	(8,479)
Use of money and property	0	1	1	0	6	6
<b>TOTAL</b>	<b>\$ 30,433</b>	<b>\$ 53,861</b>	<b>\$ 23,428</b>	<b>\$ 167,074</b>	<b>\$ 158,601</b>	<b>\$ (8,473)</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	2,870	0	(2,870)	19,548	0	(19,548)
Park vendor permits	2,867	0	(2,867)	20,171	0	(20,171)
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	239	0	(239)	1,622	0	(1,622)
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	99	0	(99)	594	0	(594)
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	6	6	0	46	46
<b>TOTAL</b>	<b>\$ 6,075</b>	<b>\$ 6</b>	<b>\$ (6,069)</b>	<b>\$ 44,792</b>	<b>\$ 46</b>	<b>\$ (44,747)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	97,410	59,677	(37,732)	678,584	555,490	(123,094)
Use of money and property	0	60	60	0	505	505
<b>TOTAL</b>	<b>\$ 97,410</b>	<b>\$ 59,738</b>	<b>\$ (37,672)</b>	<b>\$ 678,584</b>	<b>\$ 555,995</b>	<b>\$ (122,588)</b>
<b>Rabies Prevention Fund</b>						
Pet license	1,920	430	(1,490)	13,485	2,280	(11,205)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,405	4,800	2,395	17,043	25,440	8,397
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 4,325</b>	<b>\$ 5,230</b>	<b>\$ 905</b>	<b>\$ 30,528</b>	<b>\$ 27,720</b>	<b>\$ (2,808)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Seven Months Ended April 30, 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	3,944	0	(3,944)	32,389	14,214	(18,175)
Use of money and property	0	4	4	0	26	25
<b>TOTAL</b>	<b>\$ 3,944</b>	<b>\$ 4</b>	<b>\$ (3,941)</b>	<b>\$ 32,390</b>	<b>\$ 14,240</b>	<b>\$ (18,150)</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	628,586	824,543	195,957	5,609,125	5,644,567	35,442
Fee - compact Ordol tipping fee \$4 cu yd	868,114	1,065,814	197,699	6,302,284	7,416,557	1,114,273
Fee - uncompact Ordol tipping fee \$4 cu yd	106,955	120,918	13,963	880,722	1,102,768	222,046
Fee - uncompact Agat transfer station	4,572	4,194	(378)	38,011	23,324	(14,686)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	6,497	8,444	1,946	46,920	45,297	(1,623)
Bulky Waste Collection	0	7,255	7,255	0	54,584	54,584
Miscellaneous	0	210,824	210,824	0	1,074,328	1,074,328
Restoration charge	3,735	2,350	(1,385)	34,368	13,050	(21,318)
Transfer charge	0	0	0	0	0	0
Reactivation charge	367	200	(167)	2,837	2,350	(487)
Trash tags	817	964	147	5,727	4,260	(1,467)
Fee - uncompact Harmon transfer	29,144	34,226	5,082	199,009	206,775	7,766
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	0	0	0	86,893	86,893
Use of money and property	0	6,538	6,538	0	65,866	65,866
<b>TOTAL</b>	<b>\$ 1,648,787</b>	<b>\$ 2,286,269</b>	<b>\$ 637,482</b>	<b>\$ 13,119,002</b>	<b>\$ 15,743,174</b>	<b>\$ 2,624,171</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	343,545	316,010	(27,535)	2,407,249	2,452,125	44,876
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 343,545</b>	<b>\$ 316,010</b>	<b>\$ (27,535)</b>	<b>\$ 2,407,249</b>	<b>\$ 2,452,125</b>	<b>\$ 44,876</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	96,117	50,453	(45,665)	669,782	481,293	(188,490)
Passport expedite fees	1,954	9,225	7,271	12,947	74,198	61,251
Passport expedite mail fees	0	105	105	0	165	165
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 98,071</b>	<b>\$ 59,783</b>	<b>\$ (38,289)</b>	<b>\$ 682,729</b>	<b>\$ 555,655</b>	<b>\$ (127,074)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	2,526,750	3,836,531	1,309,781	17,617,018	7,397,572	(10,219,446)
DRT property taxes - other	0	203,126	203,126	0	333,298	333,298
Penalties and interest	480,504	679,809	199,304	3,344,583	1,256,963	(2,087,620)
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	144	144	0	407	407
<b>TOTAL</b>	<b>\$ 3,007,254</b>	<b>\$ 4,719,610</b>	<b>\$ 1,712,356</b>	<b>\$ 20,961,600</b>	<b>\$ 8,988,239</b>	<b>\$ (11,973,361)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	2,797,550	1,848,878	(948,672)	19,577,748	17,580,178	(1,997,571)
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	268,591	268,591
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,797,550</b>	<b>\$ 1,848,878</b>	<b>\$ (948,672)</b>	<b>\$ 19,577,748</b>	<b>\$ 17,824,729</b>	<b>\$ (1,753,020)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	7,677	0	(7,677)	50,456	10,450	(40,006)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 7,677</b>	<b>\$ 0</b>	<b>\$ (7,677)</b>	<b>\$ 50,456</b>	<b>\$ 10,450</b>	<b>\$ (40,006)</b>
<b>GRAND TOTAL as of 04/30/2026:</b>	<b>13,552,546</b>	<b>14,991,950</b>	<b>1,439,404</b>	<b>99,701,763</b>	<b>90,740,752</b>	<b>(8,961,011)</b>