

Re: Messages & Communications Doc. No. 38GL-26-2779 through 2782.

From: Guam Legislature Clerks <clerks@guamlegislature.gov>
Date: Tue 8/25/2026 9:02 AM
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

guamlegislature.gov

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Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Sent: Monday, August 24, 2026 4:46 PM
To: Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>
Subject: Messages & Communications Doc. No. 38GL-26-2779 through 2782.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2779 through 2782** for processing:

✓	38GL-26-2779	Department of Administration	Guam Legislature Budget/Actual Expenditures Report as of July 31, 2026*
✓	38GL-26-2780	A.B. Won Pat International Airport Authority	Boards and Commission Educational Program Certification of Board Members*
✓	38GL-26-2781	Guam Land Use Commission	GLUC Zone Change Approval for Application No. 2021-08 for Anna B. Lujan from "PUD" (Plan Unit Development) zone to "C" (Commercial) zone, Lots 2, 3, 4, 5 & R5, Block 4, Tract 222, and Block 3REM, Tract 222, in the Municipality of Yona*
✓	38GL-26-2782	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending July 31, 2026*

Please retrieve Doc. No. 38GL-26-2781 from link below:

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

Kindly reply to this email.



Sí Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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Messages and Communications 38GL-26-2782*

2 messages

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

Fri, Aug 21, 2026 at 2:54 PM

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

Håfa adai,

Please see attached M&C Doc. No. 38GL-26-2782

38GL-26-2782	Bureau of Budget and Managment Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending July 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 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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

From: **Frances Cruz** <frances.cruz@bbmr.guam.gov>

Date: Thu, Aug 20, 2026 at 4:49 PM

Subject: CRER & Special Fund Reports for July 2026

To: Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>, bjcruz@guamopa.com <bjcruz@guamopa.com>Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, Edward M. Birn <edward.birn@doa.guam.gov>, marie.lizama@revtax.guam.gov <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 July 2026.

Please acknowledge receipt of this email.

*Si Yu'os Ma'åse'!***Frances F. Cruz**

Administrative Services Officer

Bureau of Budget and Management Research

671-475-9106 (Ph)

671-472-2825 (Fax)

3 attachments**Consolidated Revenue & Expenditure Report July 2026.pdf**

1834K

**Special Revenue Fund Tracking Report July 2026.pdf**

1611K

**38GL-26-2782.pdf**

1114K

Håfa Adai,

Received, and thank you.



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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[Quoted text hidden]



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

CRER & Special Fund Reports for July 2026

3 messages

Frances Cruz <frances.cruz@bbmr.guam.gov>

Thu, Aug 20, 2026 at 4:49 PM

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

Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>, "Edward M. Birn" <edward.birn@doa.guam.gov>, "marie.lizama@revtax.guam.gov" <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 July 2026.

Please acknowledge receipt of this email.

Si Yu'os Ma'åse!

Frances F. Cruz

Administrative Services Officer
Bureau of Budget and Management Research
671-475-9106 (Ph)
671-472-2825 (Fax)

Doc Type: 38GL-26-2782
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.
August 20, 2026
Time: 4:49 PM
Received:

2 attachments



Consolidated Revenue & Expenditure Report July 2026.pdf
1834K



Special Revenue Fund Tracking Report July 2026.pdf
1611K

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

Thu, Aug 20, 2026 at 5:10 PM

To: Frances Cruz <frances.cruz@bbmr.guam.gov>

Cc: "bjcruz@guamopa.com" <bjcruz@guamopa.com>, Lester Carlson <lester.carlson@bbmr.guam.gov>, "Edward M. Birn" <edward.birn@doa.guam.gov>, "marie.lizama@revtax.guam.gov" <marie.lizama@revtax.guam.gov>

Håfa Adai,

Confirming receipt of the Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for July 2026.

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

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

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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[Quoted text hidden]

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>
To: senators@guamlegislature.gov
Bcc: Office of Finance and Budget <ofb@guamlegislature.gov>

Thu, Aug 20, 2026 at 5:12 PM

Hafa Adai Honorable Senators,

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

Si Yu'os Ma'ase'

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

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

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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[Quoted text hidden]

2 attachments



Consolidated Revenue & Expenditure Report July 2026.pdf

1834K



Special Revenue Fund Tracking Report July 2026.pdf

1611K



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

AUG 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-26-2782
Messages and Communications

RECEIVED
COMMITTEE ON RULES
August 21, 2026

2:54 p.m.

Marie Crisostomo

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending July 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, P.L. 38-80, P.L. 38-119, P.L. 38-124, and P.L. 38-134.

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

Senseramente,

LESTER L. CARLSON, JR.

Enclosures

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

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

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

	2026 July	2025 July	Increase (Decrease)
Income Taxes:			
Individual	\$ 3,688,667	\$ 4,834,002	\$ (1,145,334)
Corporation	6,328,305	7,059,046	(730,741)
Withholding	30,653,416	23,868,478	6,784,938
Income Taxes	40,670,389	35,761,526	4,908,863
Business privilege taxes:			
Gross Receipts Taxes	32,120,086	32,369,904	(249,819)
Other Taxes:			
Use Tax	591,877	695,520	(103,643)
Business Privilege Taxes	32,711,962	33,065,424	(353,462)
Licenses, Fees & Penalties	480,335	446,525	33,810
Use of Money & Property	265	357,532	(357,267)
Federal Sources:			
Section 30	0	0	0
Immigration fees	0	311,275	(311,275)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	3,080	934	2,146
Federal Sources	3,080	312,209	(309,129)
Department Charges:			
Agriculture	0	20	(20)
Police & Corrections	0	10	(10)
Public Works	30	10,100	(10,070)
Public Health	45,200	1,560	43,640
Commerce	600	0	600
Other charges	0	177,601	(177,601)
Department Charges	45,830	189,291	(143,461)
TOTAL GENERAL FUND REVENUES	\$ 73,911,860	\$ 70,132,507	\$ 3,779,353

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2026 and FY2025
Ten months ending July 2026

	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
	\$ 99,309,232	\$ 102,810,267	\$ (3,501,034)
	136,917,785	102,488,838	34,428,948
	284,030,400	271,591,593	12,438,807
	520,257,418	476,890,698	43,366,720
	318,100,211	333,322,805	(15,222,594)
	5,956,568	4,516,225	1,440,343
	324,056,779	337,839,030	(13,782,251)
	4,376,204	4,241,090	135,113
	2,516,800	3,768,993	(1,252,193)
	79,732,367	76,402,101	3,330,266
	5,363,065	3,290,080	2,072,985
	0	0	0
	26,106	36,735	(10,629)
	85,121,538	79,728,916	5,392,622
	30	193	(163)
	100	12,220	(12,120)
	52,430	109,600	(57,170)
	49,690	7,420	42,270
	600	0	600
	630,527	964,824	(334,297)
	733,377	1,094,257	(360,880)
TOTAL GENERAL FUND REVENUES	\$ 937,062,115	\$ 903,562,984	\$ 33,499,131

PROVISION FOR TAX REFUNDS

Budget (Provision per P.L. 38-60)	1,643,991	2,861,810	\$ (1,217,819)	21,321,614	3,387,932	\$ 17,933,682
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Footnotes:

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

2/ Based on Adopted Revenues allocated per P.L. 38-60, Chapter 1, Section 7(a).

3/ This information will be updated in the quarter ending 09/30/2026.

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.

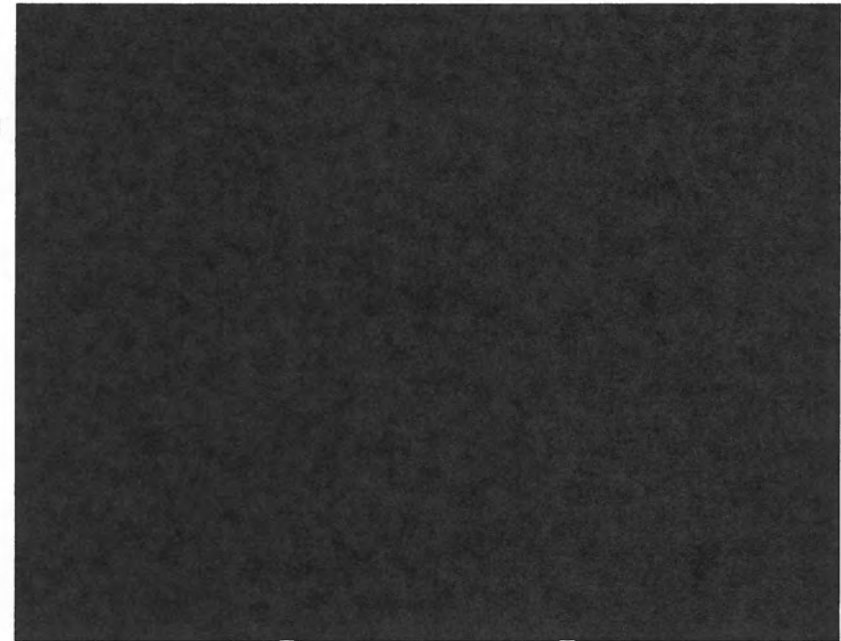
Government of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending July 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 July ^{2/}	FY2026 Actual Collections For the Month July	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 3,748,237	\$ 3,688,667	\$ (59,570)
Corporation	5,745,563	6,328,305	582,742
Withholding	25,126,010	30,653,416	5,527,406
Income Taxes	34,619,810	40,670,389	6,050,579
Business privilege taxes:			
Gross Receipts Taxes	30,335,849	32,120,086	1,784,237
Other Taxes:			
Use Tax	739,740	591,877	(147,863)
Business Privilege Taxes	31,075,589	32,711,962	1,636,373
Licenses, Fees & Penalties	475,619	480,335	4,716
Use of Money & Property	208,791	265	(208,526)
Federal Sources:			
Section 30	0	0	0
Immigration fees	79,194	0	(79,194)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	3,080	3,080
Federal Sources	79,194	3,080	(76,114)
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	0	0
Public Works	0	30	30
Public Health	0	45,200	45,200
Commerce	0	600	600
Other charges	161,722	0	(161,722)
Department Charges	161,722	45,830	(115,892)
TOTAL GENERAL FUND REVENUES	\$ 66,620,725	\$ 73,911,860	\$ 7,291,135

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 4th Quarter 2026
Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter] ^{3/}

FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
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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 09/30/2026.

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 ^{1/}
General Fund

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

	FY2026 Adopted Revenues for the Cumulative Period	^{2/}	FY2026 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)
Income Taxes:				
Individual	\$ 90,356,252		\$ 99,309,232	\$ 8,952,980
Corporation	91,111,166		136,917,785	45,806,619
Withholding	262,489,122		284,030,400	21,541,278
Income Taxes	443,956,540		520,257,418	76,300,878
Business privilege taxes:				
Gross Receipts Taxes	302,639,855		318,100,211	15,460,356
Other Taxes:				
Use Tax	6,683,202		5,956,568	(726,634)
Business Privilege Taxes	309,323,057		324,056,779	14,733,722
Licenses, Fees & Penalties	4,067,038		4,376,204	309,166
Use of Money & Property	1,779,049		2,516,800	737,751
Federal Sources:				
Section 30	79,732,367		79,732,367	0
Immigration fees	1,351,020		5,363,065	4,012,045
Recovery from Individuals	0		0	0
Child Support AFDC Local Share	0		26,106	26,106
Federal Sources	81,083,387		85,121,538	4,038,151
Department Charges:				
Agriculture	0		30	30
Police & Corrections	0		100	100
Public Works	0		52,430	52,430
Public Health	0		49,690	49,690
Commerce	0		600	600
Other charges	931,040		630,527	(300,513)
Department Charges	931,040		733,377	(197,663)
TOTAL GENERAL FUND REVENUES	\$ 841,140,111		\$ 937,062,115	\$ 95,922,004 11.40%

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 09/30/2026.

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.

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 (Full Year Projection)	^{3/}	FY2026 Revenue Tracking	Favorable Increase (Decrease)
	\$ 102,507,384		\$ 111,460,364	\$ 8,952,980
	116,090,539		161,897,158	45,806,619
	315,685,559		337,226,837	21,541,278
	534,283,482		610,584,360	76,300,878
	368,794,932		384,255,288	15,460,356
	7,957,734		7,231,100	(726,634)
	376,752,666		391,486,388	14,733,722
	4,597,340		4,906,506	309,166
	2,045,097		2,782,848	737,751
	79,732,367		79,732,367	0
	1,636,401		5,674,552	4,038,151
	0		0	0
	0		0	0
	81,368,768		85,406,919	4,038,151
	0		0	0
	0		0	0
	0		0	0
	0		0	0
	0		0	0
	1,342,244		1,144,581	(197,663)
	1,342,244		1,144,581	(197,663)
	\$ 1,000,389,597		\$ 1,096,311,601	\$ 95,922,004 9.59%

**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)
	TOTAL	(890,000)

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES

Fund	
Guam Highway Fund Shortfall	(1,516,022)
Guam Educational Facilities Fund Shortfall	(15,222,208)
Healthy Futures Fund Shortfall	(721,747)
Tourist Attraction Fund Shortfall	(3,020,371)
TOTAL	(20,480,348)

NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE	\$ 74,551,656
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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of July 31, 2026

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Maga'hågan Guåhan	5,441,055	6,479,700	92,538	(1,131,183)
Office of I Segundu Na Maga'låhen Guahan	410,369	593,871	-	(183,502)
Guam Medical Referral Assistance Office	665,849	459,458	2,687	203,704
Bureau of Womens Affairs	272,277	227,500	624	44,153
Bureau of Budget & Management Research (BBMR)	1,239,837	893,035	31,722	315,080
Civil Service Commission	1,449,798	1,110,410	56,530	282,858
Department of Administration (DOA)	10,518,842	8,694,604	191,171	1,633,067
DOA - Charter School Administrative Support	143,571	79,129	-	64,442
Department of Land Management	963,078	815,455	5,362	142,261
Chamorro Land Trust Commission (CLTC)	654,883	168,788	7,817	478,278
Department of Revenue & Taxation (DRT)	14,713,861	12,800,100	990,587	923,174
Office of the Attorney General Operations (OAG)	22,126,390	12,639,990	736,518	8,749,881
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
Office of Technology	5,362,796	3,261,602	319,641	1,781,553
Mayors' Council of Guam (MCOG) - Operations	16,807,881	11,340,887	646,216	4,820,778
MCOG - Island Beautification Programs	422,126	185,690	58,878	177,558
Office of Public Accountability	2,252,943	1,823,155	-	429,788
I Liheslaturan Guåhan (Legislature)	9,604,035	8,126,492	-	1,477,543
Legislature - Office of Finance and Budget	498,740	422,004	-	76,736
Legislature - Guam Youth Congress	15,000	12,500	-	2,500
Guam Ethics Commission	552,680	378,105	29,689	144,886
Office of Veterans Affairs (OVA)	1,246,443	513,577	15,000	717,866
P.E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	2,339,196	-	1,775,474
TOTAL - GENERAL GOVERNMENT	99,663,263	73,515,008	3,184,979	22,963,276
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	53,518,873	43,467,219	852,624	9,199,030
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
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	1,186,217	-	(100,906)
Department of Corrections (DOC)	34,234,475	29,442,850	362,311	4,429,314
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	445,262	-	49,990
DOC - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
DOC - Case Management System	294,610	294,610	-	-
DOC - Correction Officer Recruitment Cycle	1,645,540	1,567,336	-	78,204

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

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

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PROTECTION OF LIFE & PROPERTY (CONTINUED)				
Department of Youth Affairs (DYA)	7,743,436	4,885,131	83,337	2,774,968
DYA - Youth Programs	200,000	108,077	91,923	-
DYA - Summer Employment and Youth Training Program	1,815,863	1,911,542	-	(95,679)
Guam Fire Department (GFD)	38,514,050	33,330,620	505,734	4,677,697
GFD - Firefighter Recruitment Cycle	1,392,942	544,707	-	848,235
Guam Customs & Quarantine Agency (CQA)	14,587,104	10,701,760	108,514	3,776,830
Unified Judiciary Operations (Judiciary)	43,760,143	35,344,733	-	8,415,410 3/
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	582,262	595	240,142
Guam Environmental Protection Agency (GEPA)	469,812	331,456	96,125	42,231
GEPA - Beach Monitoring	46,903	160	-	46,743
TOTAL - PROTECTION OF LIFE & PROPERTY	202,292,280	165,638,040	2,101,163	34,553,077
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,387,025	6,417,507	542,220	3,427,298
DPHSS - MIP/MIPPR Program	2,573,528	2,363,739	-	209,789
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	100,000	-	-	100,000
DPHSS - Medicaid Program	28,892,658	24,258,085	-	4,634,573
DPHSS - Children's Health Insurance Program	1,855,841	1,900,816	-	(44,975)
DPHSS - Division of Senior Citizens Programs	9,395,000	7,975,809	425,371	993,820
DPHSS - Public Assistance Program	4,408,142	1,801,416	-	2,606,726
DPHSS - Enhanced Allotment Plan	378,776	180,179	-	198,597
DPHSS - Medical Cannabis Program	251,877	238,992	-	12,885
DPHSS - Bureau of Social Services Administration	7,558,215	7,180,997	173,789	203,428
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,346,516	-	12,699
DPHSS - Child Protective Services	2,220,129	1,423,163	-	796,966
DPHSS - Foster Group Home	950,558	817,997	34,831	97,730
DPHSS - Homeless Coalition Grants	500,000	320,000	42,484	137,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	6,556,590	97,032	2,274,439
GBHWC - Youth & Mental Health First Aid	285,170	68,438	5,000	211,732
GBHWC - Youth Suicide Prevention and Peace Program	81,750	22,157	17,843	41,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	18,975,960	-	3,795,192
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	5,845,830	-	1,169,164
DOA - Residential Treatment Fund	2,500,000	2,096,417	-	403,583
TOTAL - PUBLIC HEALTH	113,412,091	90,790,607	1,338,571	21,282,913

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

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

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	228,187,734	193,081,944	-	35,105,790
GDOE - Chamoru Studies Division	513,824	434,764	-	79,060
GDOE - Menstrual Hygiene Products	25,000	21,154	-	3,846
GDOE - School Maintenance/Repairs	10,000,000	8,461,540	-	1,538,460
GDOE - Y Kuantan Salappe' I Prinsepai	1,200,000	1,015,388	-	184,612
Guam Academy Charter School Council (GACSC)	25,545,000	17,755,382	-	7,789,618
University of Guam Operations (UOG)	39,956,147	33,809,028	-	6,147,119
UOG - Scholarships (SSFAP)	3,565,285	3,016,772	-	548,513
UOG - Aquaculture Development and Training Center	114,000	96,448	-	17,552
UOG - WERI (Guam Hydrologic Survey)	499,946	423,016	-	76,930
UOG - WERI (Water Resource Monitoring)	292,232	247,280	-	44,952
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	476,212	-	86,569
UOG - KPRG Operations	200,000	169,224	-	30,776
UOG - Guampedia Foundation	150,000	126,940	-	23,060
UOG - Guam Green Growth Initiative	500,000	423,060	-	76,940
UOG - Sea Grant Program	500,000	423,060	-	76,940
UOG - Guam Press (Publishing House)	100,000	84,612	-	15,388
UOG - GDOE Textbooks to UOG Press	481,578	407,484	-	74,094
Guam Community College Operations (GCC)	14,513,358	12,094,470	-	2,418,888
GCC - WICHE Administrative Office	78,500	65,420	-	13,080
GCC - Peace Officer Standards and Training (POST) Commission	300,000	250,000	-	50,000
TOTAL - PUBLIC EDUCATION	327,285,385	272,883,198	-	54,402,187
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	1,680,212	6,409	642,676
Guam Regional Transit Authority	2,840,499	1,244,108	474,739	1,121,652
TOTAL - COMMUNITY SERVICES	5,169,796	2,924,321	481,148	1,764,328
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	2,867,334	-	790,359
DPR - Guam Historic Resources Division	848,666	471,964	7,877	368,825
DPR - Park Patrol Officer Reserve Program	90,000	36,000	-	54,000
TOTAL - RECREATION	4,596,359	3,375,299	7,877	1,213,184

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

Page 6 of 9

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

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	238,581	177,350	25,380	35,852
Department of Labor - Worker's Compensation Fund	400,000	324,496	-	75,504
Department of Military Affairs	1,197,710	520,512	2,906	674,292
Guam Election Commission (GEC)	2,855,669	1,768,958	101,263	985,448
Department of Chamorro Affairs (DCA)	2,789,633	1,532,204	298,508	958,921
DCA - Guam Cultural Repository	1,417,126	471,224	101,663	844,239
Commission on Decolonization (COD) - Operations	156,088	125,454	98	30,536
COD - Public Information Program	161,400	20,604	37,680	103,116
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	375,484	-	397,382
CAHA - Guam Territorial Band	45,000	35,991	-	9,009
Hagatna Restoration & Redevelopment Authority (HARRA)	443,589	229,273	3,898	210,418
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	141,872	-	584,694
Public Defender Services Corporation (PDSC)	10,098,308	8,425,072	-	1,673,236
PDSC - Private Attorney Panel	164,486	137,389	-	27,097
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	21,467,022	14,285,883	571,396	6,609,743
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,546,732	3,762,069	10,654	774,009
DOAg - Animal Shelter (GAIN)	142,585	106,939	35,646	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	85,347	23,020	91,632
DOAg - GAIN Spay & Neuter Program	450,000	335,826	115,150	(976)
Bureau of Statistics & Plans (BSP)	1,973,531	1,322,165	13,522	637,844
Guam Visitors Bureau (GVB)	3,245,571	2,704,643	-	540,929
TOTAL - ECONOMIC DEVELOPMENT	10,558,419	8,316,989	197,992	2,043,439
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	5,357,687	-	905,148
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	54,474,218	-	(9,031,312)
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	4,847,000	-	163,124
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	64,550	-	35,450
DOA - Government Annual Single Audit	700,000	245,250	-	454,750
DOA - Financial Management Information System Contract	4,394,575	4,733,632	35,950	(375,007)
DOA - Guam Basketball Confederation	200,000	200,000	-	-
Typhoon Sinlaku (Per E.O. 2026-01)	250,000	129,266	120,650	84
Typhoon Bavi (Per E.O. 2026-04)	250,000	66,231	130,445	53,324
TOTAL - MISCELLANEOUS APPROPRIATIONS	81,809,333	88,500,758	287,045	(6,978,471)

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

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

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
DEBT SERVICE APPROPRIATIONS				
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	12,661,161	-	19,745,714
Limited Obligation Bonds (Section 30), Series 2016A	17,768,125	17,768,125	-	-
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	15,895,444	-	(0)
TOTAL - DEBT SERVICE APPROPRIATIONS	83,137,749	63,392,035	-	19,745,714
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60				
GMHA Pharmaceutical Fund	-	19,023,670	-	(19,023,670)
Better Public Service Fund	-	386,161	-	(386,161)
GSWA New Cell	-	2,288,667	-	(2,288,667)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	21,698,497	-	(21,698,497)
TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES	949,391,697	805,320,633	8,170,170	135,900,893
APPROPRIATIONS IN P.L. 38-60 FROM NET UNOBLIGATED EXCESS FY 2025 GENERAL FUND REVENUES				
DOA - Rainy Day Fund [P.L. 38-60, Ch. I, Sec. 5]	10,000,000	-	-	10,000,000
DOA - SSHS Lease Back Payments [P.L. 38-60, Ch. I, Sec. 8]	16,377,125	-	-	16,377,125
UOG - Guam Caner Trust Fund [P.L. 38-60, Ch. II, Part III, Sec. 11]	583,000	485,830	-	97,170
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	165,108	-	804,892
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]	1,435,514	1,196,260	-	239,254
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	171,245	-	1,755
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	562,377	474,830	962,793
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	861,812	-	669,197
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]	300,000	225,000	-	75,000
DOA - Guam Unique Merchandise and Art (GUMA) [P.L. 38-60, Ch. XI, Sec. 28]	500,000	500,000	-	-
KUMISION - Operations [P.L. 38-60, Ch. XII, Sec. 56]	138,000	-	-	138,000
TOTAL - APPROP. FROM NET UNOBLIGATED EXCESS FY25 EXCESS GENERAL FUND REVENUE	34,581,648	4,167,632	474,830	29,939,186

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

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

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

EXPENDITURES & ENCUMBRANCES

DEPARTMENT APPROPRIATIONS FROM FISCAL YEAR 2023 AUDITED EXCESS REVENUES IN P.L. 38-60

	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GVB - Airline Incentives Program [P.L. 38-60, Ch. XI, Sec. 10(a)]	10,000,000	9,916,665	-	83,335
GMHA - Operations [P.L. 38-60, Ch. XI, Sec. 10(b)]	5,200,000	4,333,330	-	866,670
TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS	15,200,000	14,249,995	-	950,005
GRAND TOTAL APPROPRIATIONS PER P.L. 38-60	999,173,345	823,738,260	8,645,001	166,790,084

ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES

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	12,341,070	-	7,404,644
I Liheslaturan Guåhan (Legislature) - Cybersecurity and Information Technology	890,000	890,000	-	-
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	26,635,714	19,228,831	-	7,406,883

TYPHOON SINLAKE RECOVERY PURSUANT TO P.L. 38-124

Office of I Maga'hågan Guåhan	10,000,000	1,795,792	2,641,479	5,562,729
Mayors' Council of Guam	4,750,000	2,806,179	360,219	1,583,601
Office of I Maga'hågan Guåhan - State Active Duty (SAD)	580,536	732,359	-	(151,823)
Department of Agriculture	2,000,000	1,076,679	58,247	865,074
TOTAL - TYPHOON SINLAKE RECOVERY	17,330,536	6,411,009	3,059,946	7,859,582

TYPHOON BAVI RECOVERY PURSUANT TO P.L. 38-134

Guam Department of Education	2,200,000	1,250,000	-	950,000
Mayors' Council of Guam	4,850,000	802,306	1,575,052	2,472,641
Office of I Maga'hågan Guåhan - State Active Duty (SAD)	619,464	-	-	619,464
TOTAL - TYPHOON BAVI RECOVERY	7,669,464	2,052,306	1,575,052	4,042,105

GRAND TOTAL APPROPRIATIONS IN FY 2026

	1,050,809,059	851,430,407	13,279,999	186,098,654
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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

AUG 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

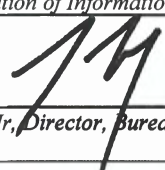
Hafa Adai Speaker Blas, Jr.:

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 July 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 July 31, 2026

Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

		<i>Description/Fund Code</i>					
		<i>CQA Inspections Services Fund 209</i>	<i>Guam Educational Facilities Fund 205</i>	<i>Guam Highway Fund 208</i>	<i>Healthy Futures Fund 602</i>	<i>Solid Waste Operations Fund 416</i>	<i>Tourist Attraction Fund 206</i>
Month							
FY 2026 (Oct 25 - Sept 26)							
(A) October	Actual	762,499	342,245	1,060,462	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	967,967	2,144,560	2,354,622	2,540,636
(D) January	Actual	816,428	200,165	966,840	1,835,711	2,198,417	3,448,869
(E) February	Actual	713,837	446,226	988,896	1,835,514	2,280,011	2,854,060
(F) March	Actual	802,680	2,712,093	1,054,614	2,002,441	2,218,606	2,550,912
(G) April	Actual	493,757	4,716,097	833,890	1,877,642	2,297,345	1,885,594
(H) May	Actual	486,458	5,206,043	1,042,140	2,047,048	2,194,016	2,761,610
(I) June	Actual	611,877	2,402,204	1,104,547	1,741,083	2,086,800	1,827,526
(J) July	Actual	547,599	2,594,154	964,005	2,133,800	2,250,172	2,200,202
(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		8,046,674	20,649,183	11,949,543	23,162,856	25,871,549	30,621,101
(N) Public Law 38-60		7,651,633	35,871,391	13,465,565 1/	23,884,603	23,441,186 1/	33,641,472
(O) Overage/(Shortage)	(M-N)	395,041	(15,222,208)	(1,516,022)	(721,747)	2,430,363	(3,020,371)

1/ Reflective of the adopted gross revenue level.

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

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July 2026	July 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	24,316	29,079	(4,763)	535,879	494,681	41,197
Use of money and property	0	1	(1)	13	14	(1)
TOTAL	\$ 24,316	\$ 29,080	\$ (4,765)	\$ 535,891	\$ 494,695	\$ 41,196
Better Public Service Fund						
Transfers in - General Fund	0	0	0	386,161	575,336	(189,175)
Transfers in - Highway Fund	0	0	0	794,059	785,522	8,537
Transfers in - Gu Environmental Fund	0	0	0	49,009	38,770	10,240
Transfers in - Health/Human Services Fund	0	0	0	2,450	1,620	830
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	2,025	0	2,025	2,375	8,123	(5,748)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	25	0	25	6,751	75	6,676
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,050	\$ 0	\$ 2,050	\$ 1,240,805	\$ 1,409,445	\$ (168,640)
Chamorro Land Trust Operations Fund						
Land trust application fees	50	150	(100)	1,300	700	600
Commercial leases / license	34,797	95,196	(60,399)	994,867	1,004,767	(9,899)
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	101	(101)	767	885	(118)
TOTAL	\$ 34,847	\$ 95,446	\$ (60,599)	\$ 996,934	\$ 1,006,352	\$ (9,417)
Corrections Revolving Fund						
DOC revolving fund	21,963	121,886	(99,923)	643,618	760,524	(116,906)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 21,963	\$ 121,886	\$ (99,923)	\$ 643,618	\$ 760,524	\$ (116,906)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	5	0	5	10	0	10
Passenger inspection fee - All	540	0	540	10,546	17,010	(6,464)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	300,058	735,248	(435,190)	5,926,531	6,081,594	(155,063)
Cargo inspection fee - All	246,996	26,244	220,752	1,084,419	230,045	854,374
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	6	(6)	6	16	(10)
Use of money and property	0	210	(210)	1,530	1,648	(118)
TOTAL	\$ 547,599	\$ 761,708	\$ (214,109)	\$ 7,023,041	\$ 6,330,312	\$ 692,729
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	17,331	21,857	(4,526)	528,350	425,685	102,666
Use of money and property	0	60	(60)	505	538	(33)
TOTAL	\$ 17,331	\$ 21,917	\$ (4,586)	\$ 528,855	\$ 426,223	\$ 102,633
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	223,145	43,510	179,635	1,639,115	1,521,255	117,860
Use of money and property	0	121	(121)	384	896	(512)
TOTAL	\$ 223,145	\$ 43,631	\$ 179,514	\$ 1,639,498	\$ 1,522,151	\$ 117,348
Environmental Health Fund						
Health permits - business	229,156	229,640	(484)	1,452,332	1,287,327	165,005
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	42,557	53,211	(10,654)	397,565	441,281	(43,716)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	30	(30)	277	298	(21)
TOTAL	\$ 271,713	\$ 282,881	\$ (11,169)	\$ 1,850,175	\$ 1,728,907	\$ 121,268

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July 2026	July 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	50	0	50	790	640	150
Fire prevention fees	10,274	14,469	(4,195)	148,138	140,459	7,678
Other fees	1,283	14	1,269	3,123	8,708	(5,585)
Ambulance service	82,617	36,968	45,649	771,717	445,078	326,639
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 94,224	\$ 51,451	\$ 42,773	\$ 923,768	\$ 594,885	\$ 328,882
Guam Contractors License Board Fund						
Contractors fees	79,815	81,280	(1,465)	729,730	785,964	(56,234)
Use of money and property	0	89	(89)	438	731	(293)
TOTAL	\$ 79,815	\$ 81,369	\$ (1,554)	\$ 730,168	\$ 786,695	\$ (56,527)
Guam Environmental Trust Fund						
Insurance assessment fee	3,993	0	3,993	494,087	387,697	106,390
Use of money and property	0	41	(41)	213	333	(120)
TOTAL	\$ 3,993	\$ 41	\$ 3,952	\$ 494,301	\$ 388,031	\$ 106,270
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	263,389	236,315	27,073	1,203,691	1,685,336	(481,645)
Diesel fuel tax	6,437	89,739	(83,302)	(10,952)	636,658	(647,611)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	3	297,160	(297,158)	122	2,662,274	(2,662,152)
Surcharge on other fuels	0	79,238	(79,238)	208	709,906	(709,698)
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	269,828	702,453	(432,625)	1,193,069	5,694,174	(4,501,105)
Licenses and registrations	694,177	882,248	(188,071)	8,692,130	8,737,370	(45,240)
Use of money and property	0	147	(147)	1,621	915	706
TOTAL	\$ 964,005	\$ 1,584,848	\$ (620,842)	\$ 9,886,819	\$ 14,432,459	\$ (4,545,640)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	117,109	451,093	(333,984)	2,059,262	1,167,276	891,985
Use of money and property	0	60	(60)	532	272	260
TOTAL	\$ 117,109	\$ 451,153	\$ (334,044)	\$ 2,059,794	\$ 1,167,548	\$ 892,246
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,918	7,282	636	83,419	77,605	5,814
Use of money and property	0	12	(12)	118	108	10
TOTAL	\$ 7,918	\$ 7,294	\$ 624	\$ 83,537	\$ 77,713	\$ 5,824
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	950	1,775	(825)	11,150	93,974	(82,824)
Dental Board License	50	1,100	(1,050)	5,335	8,880	(3,545)
Medical Board License	6,025	9,900	(3,875)	173,070	67,384	105,686
Nursing Board License	3,300	20,735	(17,435)	22,835	76,925	(54,090)
Optometry Board License	150	150	0	965	615	350
Pharmacy Board License	1,010	4,224	(3,214)	7,254	13,594	(6,340)
Cosmetology Board License	220	577	(357)	8,559	7,024	1,535
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 11,705	\$ 38,461	\$ (26,756)	\$ 229,168	\$ 268,396	\$ (39,228)
Healthy Futures Funds						
Cigarettes	1,789,704	1,522,352	267,352	15,663,904	14,293,603	1,370,301
Cigars	474	319	155	(34,334)	8,841	(43,175)
Others	39,810	140,154	(100,344)	871,450	1,211,902	(340,452)
Distilled spirit	131,658	122,076	9,582	1,323,380	1,358,735	(35,355)
Vinous beverages	34,404	44,638	(10,234)	409,766	434,290	(24,524)
Malted fermented beverages	137,750	145,221	(7,472)	1,368,071	1,437,311	(69,241)
Alcohol violation fee & fine	0	0	0	450	0	450
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	209	(209)	1,237	1,025	213
TOTAL	\$ 2,133,800	\$ 1,974,970	\$ 158,830	\$ 19,603,924	\$ 18,745,707	\$ 858,217

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July 2026	July 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	14,471	7,603	6,868
Department of Revenue & Taxation	0	0	0	15,398	5,651	9,746
Bureau Statistics and Plans	0	0	0	3,538	57,644	(54,105)
Department of Law	0	0	0	2,242	835	1,408
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	117,865	97,606	20,259
Dept of Public Health & Social Service	0	0	0	938,988	748,821	190,166
Library - Indirect Cost	0	0	0	6,531	0	6,531
Department of Youth Affairs	0	0	0	9,644	0	9,644
Guam Behavioral Health and Wellness Center	0	0	0	142,468	56,464	86,004
Department of Labor	0	0	0	3,931	(25,360)	29,290
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	45,982	45,728	254
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	40,525	1,516	39,009
Guam Public Library System	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 1,341,583	\$ 996,508	\$ 345,075
Land Survey Revolving Fund						
Document tax - land survey fee	269,085	126,847	142,238	2,401,305	1,611,759	789,546
Rental of government land	1,949	3,383	(1,434)	31,558	33,826	(2,268)
Recording fee	20,269	25,230	(4,961)	227,855	241,184	(13,330)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,909	15,925	(3,016)	142,834	169,465	(26,631)
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
TOTAL	\$ 304,212	\$ 171,385	\$ 132,827	\$ 2,803,807	\$ 2,056,240	\$ 747,567
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	13	25	(12)	735	640	95
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	30,043	31,952	(1,909)	280,243	287,290	(7,047)
Dept of Parks & Rec - repair of facilities 1/3	31,012	32,983	(1,971)	289,283	296,557	(7,274)
GDOE - repair of facilities 1/3	31,012	32,983	(1,971)	289,283	296,557	(7,274)
Interest - Limited Gaming Fund	0	2	(2)	1,509	362	1,147
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	4,846	5,154	(308)	45,203	46,341	(1,137)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 96,925	\$ 103,099	\$ (6,173)	\$ 906,256	\$ 927,747	\$ (21,490)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	262,445	322,645	(60,201)	7,984,134	6,410,590	1,573,544
Registration fees - Labor share	112,476	138,277	(25,800)	3,402,321	2,747,395	654,926
GRAP process fees (2.5% TAX CR)	34,921	0	34,921	83,240	0	83,240
Citation fee - non immigration temp worker	0	5,850	(5,850)	37,250	74,550	(37,300)
Citation fee - fair emplmt pract ofc	0	2,500	(2,500)	4,250	10,500	(6,250)
Use of money and property	0	371	(371)	1,964	2,813	(849)
TOTAL	\$ 409,842	\$ 469,643	\$ (59,801)	\$ 11,513,159	\$ 9,245,849	\$ 2,267,310
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	3,175	10,382	(7,207)	24,031	37,843	(13,812)
Room and Board Fees- Patient	0	0	0	4	13,838	(13,834)
Pharmacy Medication Fees	1,191	23,407	(22,216)	371,439	353,463	17,975
TOTAL	\$ 4,366	\$ 33,789	\$ (29,423)	\$ 395,473	\$ 405,143	\$ (9,670)
Office of Vital Statistics Revolving Fund						
Marriage waiver	2,450	2,450	0	20,800	20,250	550
Marriage application	2,280	2,660	(380)	25,655	25,420	235
Firearms permits	0	0	0	0	0	0
Birth certificate	3,935	7,942	(4,007)	52,187	63,012	(10,824)
Death certificate	1,195	2,495	(1,300)	20,320	23,975	(3,655)
Marriage certificate	1,750	3,860	(2,110)	27,655	32,795	(5,140)
Burial permit	235	100	135	4,025	3,720	305
Affidavit of paternity	660	770	(110)	7,954	8,375	(421)
Affidavit of public acknowledgment	10	0	10	60	50	10
Court order change of name	90	110	(20)	870	590	280
Declaratory judgement	20	10	10	350	280	70
Adoptions	60	285	(225)	900	1,665	(765)
Research fee	78	94	(16)	992	1,754	(762)
Use of money and property	0	1	(1)	9	10	(1)
TOTAL	\$ 12,763	\$ 20,777	\$ (8,014)	\$ 161,777	\$ 181,895	\$ (20,118)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July 2026	July 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	27,635	37,125	(9,491)	271,691	287,593	(15,902)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 27,635	\$ 37,126	\$ (9,491)	\$ 271,691	\$ 287,593	\$ (15,902)
Police Services Fund						
Accessible parking fees 50%	668	0	668	1,031	3,399	(2,367)
Annual gun business registration / \$600	600	2,400	(1,800)	9,600	10,200	(600)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,488	7,124	364	80,418	81,666	(1,248)
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	21,720	27,675	(5,955)	273,536	278,100	(4,564)
Filing record - security officer / \$75	0	0	0	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	19,120	19,360	(240)	221,249	194,520	26,729
Non-concealed firearm ID / \$25	8,256	9,718	(1,462)	87,072	107,113	(20,041)
Concealed firearm ID / \$60	11,330	15,965	(4,635)	127,823	155,118	(27,295)
Fingerprinting fee / \$20	4,284	4,760	(476)	44,311	49,640	(5,329)
Subpoena fee	0	0	0	35	0	35
Abstract criminal records / \$15	705	975	(270)	8,130	10,605	(2,475)
Police clearance additional copies	148	252	(104)	2,195	3,204	(1,009)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	639	747	(108)	7,164	8,461	(1,297)
Certified copy of records / \$10	9	0	9	9	0	9
Firearm inspection fee / \$5	4,203	4,248	(45)	48,112	42,777	5,335
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	52	(52)
Special event fee / \$100	1,849	5,762	(3,913)	16,555	18,877	(2,322)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	4,975	0	4,975	8,118	10,550	(2,432)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 85,994	\$ 98,986	\$ (12,992)	\$ 936,078	\$ 974,441	\$ (38,363)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	2,240	13,990	(11,750)	194,062	271,520	(77,459)
Use of money and property	0	1	(1)	8	9	(1)
TOTAL	\$ 2,240	\$ 13,991	\$ (11,751)	\$ 194,069	\$ 271,529	\$ (77,459)
Public Recreation Services Fund						
Park fees / park use permits	0	0	0	0	0	0
Park vendor permits	0	0	0	0	0	0
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	0	0	0	0	0	0
Recreational admin fees	0	0	0	0	0	0
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	0	0	0	0	0	0
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	0	0	0	0	0
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	7	(7)	59	66	(7)
TOTAL	\$ 0	\$ 7	\$ (7)	\$ 59	\$ 66	\$ (7)
Public School Library Resources Fund						
School library resources fund	51,708	85,865	(34,157)	738,174	914,270	(176,096)
Use of money and property	0	73	(73)	633	605	27
TOTAL	\$ 51,708	\$ 85,938	\$ (34,230)	\$ 738,807	\$ 914,875	\$ (176,069)
Rabies Prevention Fund						
Pet license	480	520	(40)	4,390	4,420	(30)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	5,580	5,700	(120)	46,355	44,355	2,000
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 6,060	\$ 6,220	\$ (160)	\$ 50,745	\$ 48,775	\$ 1,970

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	July 2026	July 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Safe Streets Fund						
DOC - Safe streets fund	1,667	2,074	(407)	19,215	20,258	(1,043)
Use of money and property	0	3	(3)	33	31	2
TOTAL	\$ 1,667	\$ 2,078	\$ (410)	\$ 19,249	\$ 20,289	\$ (1,041)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	828,830	696,345	132,485	8,123,769	6,890,696	1,233,074
Fee - compact Ordot tipping fee \$4 cu yd	1,147,954	904,297	243,657	10,576,994	9,731,766	845,228
Fee - uncompact Ordot tipping fee \$4 cu yd	107,608	(897,452)	1,005,060	1,430,209	442,704	987,506
Fee - uncompact Agat transfer station	3,120	2,328	792	32,789	36,374	(3,585)
Fee - uncompact Dededo transfer station	0	1,939,258	(1,939,258)	0	4,057,241	(4,057,241)
Fee - uncompact Malojloj transfer station	6,374	4,185	2,189	63,577	45,315	18,262
Bulky Waste Collection	4,950	2,675	2,275	73,134	3,125	70,009
Miscellaneous	115,340	12,121	103,218	1,443,492	66,762	1,376,730
Restoration charge	1,950	2,550	(600)	18,150	33,900	(15,750)
Transfer charge	0	0	0	0	0	0
Reactivation charge	200	400	(200)	3,350	3,900	(550)
Trash tags	832	480	352	6,412	5,332	1,080
Fee - uncompact Harmon transfer	33,015	24,442	8,573	304,698	244,435	60,263
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	13,747	(13,747)	116,428	144,216	(27,788)
Use of money and property	0	6,261	(6,261)	89,681	56,100	33,581
TOTAL	\$ 2,250,172	\$ 2,711,636	\$ (461,464)	\$ 22,285,237	\$ 21,761,865	\$ 523,372
Street Light Fund						
Abandoned vehicle fee - vehicle registration	313,120	372,499	(59,379)	3,439,211	3,557,250	(118,038)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 313,120	\$ 372,499	\$ (59,379)	\$ 3,439,211	\$ 3,557,250	\$ (118,038)
Tax Collection Enhancement Fund						
Passport fees	45,588	76,055	(30,467)	638,012	791,015	(153,003)
Passport expedite fees	6,120	9,810	(3,690)	100,163	123,065	(22,903)
Passport expedite mail fees	0	0	0	165	195	(30)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 51,708	\$ 85,865	\$ (34,157)	\$ 738,339	\$ 914,275	\$ (175,936)
Territorial Education Facilities Fund						
DRT property taxes	2,369,253	219,620	2,149,633	15,893,537	25,522,154	(9,628,616)
DRT property taxes - other	69,914	707	69,207	904,609	2,054,433	(1,149,824)
Penalties and interest	154,988	72,511	82,477	2,384,688	5,389,022	(3,004,334)
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	177	(177)	1,068	1,494	(427)
TOTAL	\$ 2,594,154	\$ 293,015	\$ 2,301,140	\$ 19,183,903	\$ 32,967,190	\$ (13,783,288)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,200,202	1,789,527	410,675	24,294,237	23,148,055	1,146,182
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	11,183	(11,183)	380,651	125,001	255,650
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 2,200,202	\$ 1,800,710	\$ 399,493	\$ 24,650,849	\$ 23,273,056	\$ 1,377,792
Water Research and Development Fund						
Well drilling permit	250	2,400	(2,150)	69,590	74,350	(4,760)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 250	\$ 2,400	\$ (2,150)	\$ 69,590	\$ 74,350	\$ (4,760)
GRAND TOTAL as of 06/30/2026:	12,968,552	11,855,297	1,113,255	138,170,177	149,018,978	(10,848,801)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Ten Months Ended July 31, 2026

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Banking & Insurance Enforcement Fund						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	27,078	24,316	(2,762)	306,542	535,879	229,336
Use of money and property	7,195	0	(7,195)	71,964	13	(71,952)
TOTAL	\$ 34,273	\$ 24,316	\$ (9,957)	\$ 378,507	\$ 535,891	\$ 157,385
Better Public Service Fund						
Transfers in - General Fund	0	0	0	548,829	386,161	(162,668)
Transfers in - Highway Fund	0	0	0	146,640	794,059	647,419
Transfers in - Gu Environmental Fund	0	0	0	38,770	49,009	10,239
Transfers in - Health/Human Services Fund	0	0	0	1,620	2,450	830
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	2,025	2,025	8,123	2,375	(5,748)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	25	25	50	6,751	6,701
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 2,050	\$ 2,050	\$ 744,032	\$ 1,240,805	\$ 496,773
Chamorro Land Trust Operations Fund						
Land trust application fees	17,022	50	(16,972)	169,832	1,300	(168,532)
Commercial leases / license	48,524	34,797	(13,726)	557,101	994,867	437,766
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	767	767
TOTAL	\$ 65,546	\$ 34,847	\$ (30,699)	\$ 726,933	\$ 996,934	\$ 270,001
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	63,946	21,963	(41,984)	801,732	643,618	(158,114)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 63,946	\$ 21,963	\$ (41,984)	\$ 801,732	\$ 643,618	\$ (158,114)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	5	5	0	10	10
Passenger inspection fee - All	0	540	540	0	10,546	10,546
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	669,928	300,058	(369,870)	5,275,767	5,926,531	650,764
Cargo inspection fee - All	105,979	246,996	141,017	1,024,907	1,084,419	59,511
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	1,530	1,530
TOTAL	\$ 775,907	\$ 547,599	\$ (228,308)	\$ 6,300,674	\$ 7,023,041	\$ 722,368
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	38,321	17,331	(20,990)	400,387	528,350	127,963
Use of money and property	0	0	0	0	505	505
TOTAL	\$ 38,321	\$ 17,331	\$ (20,990)	\$ 400,387	\$ 528,855	\$ 128,468
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	168,794	223,145	54,351	1,568,167	1,639,115	70,948
Use of money and property	0	0	0	0	384	384
TOTAL	\$ 168,794	\$ 223,145	\$ 54,351	\$ 1,568,167	\$ 1,639,498	\$ 71,332
Environmental Health Fund						
Health permits - business	41,738	229,156	187,418	398,529	1,452,332	1,053,803
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	92,800	42,557	(50,243)	924,058	397,565	(526,493)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	277	277
TOTAL	\$ 134,537	\$ 271,713	\$ 137,175	\$ 1,322,920	\$ 1,850,175	\$ 527,254

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

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	411	50	(361)	4,871	790	(4,081)
Fire prevention fees	5,173	10,274	5,101	51,874	148,138	96,264
Other fees	208	1,283	1,075	11,084	3,123	(7,961)
Ambulance service	51,438	82,617	31,179	646,174	771,717	125,543
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 57,230	\$ 94,224	\$ 36,994	\$ 714,003	\$ 923,768	\$ 209,765
Guam Contractors License Board Fund						
Contractors fees	75,681	79,815	4,134	744,404	729,730	(14,674)
Use of money and property	0	0	0	0	438	438
TOTAL	\$ 75,681	\$ 79,815	\$ 4,134	\$ 744,404	\$ 730,168	\$ (14,236)
Guam Environmental Trust Fund						
Insurance assessment fee	28,124	3,993	(24,131)	361,926	494,087	132,161
Use of money and property	0	0	0	0	213	213
TOTAL	\$ 28,124	\$ 3,993	\$ (24,131)	\$ 361,926	\$ 494,301	\$ 132,374
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	331,088	263,389	(67,700)	3,401,563	1,203,691	(2,197,872)
Diesel fuel tax	0	6,437	6,437	0	(10,952)	(10,952)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	0	3	3	0	122	122
Surcharge on other fuels	0	0	0	0	208	208
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	331,088	269,828	(61,260)	3,401,563	1,193,069	(2,208,494)
Licenses and registrations	848,678	694,177	(154,501)	5,717,400	8,692,130	2,974,730
Use of money and property	0	0	0	0	1,621	1,621
TOTAL	\$ 1,179,766	\$ 964,005	\$ (215,760)	\$ 9,118,963	\$ 9,886,819	\$ 767,857
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	107,103	117,109	10,006	1,021,800	2,059,262	1,037,462
Use of money and property	0	0	0	0	532	532
TOTAL	\$ 107,103	\$ 117,109	\$ 10,006	\$ 1,021,800	\$ 2,059,794	\$ 1,037,994
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,649	7,918	(731)	86,155	83,419	(2,736)
Use of money and property	0	0	0	0	118	118
TOTAL	\$ 8,649	\$ 7,918	\$ (731)	\$ 86,155	\$ 83,537	\$ (2,618)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,991	950	(2,041)	29,779	11,150	(18,629)
Dental Board License	1,423	50	(1,373)	14,278	5,335	(8,943)
Medical Board License	11,762	6,025	(5,737)	113,566	173,070	59,504
Nursing Board License	5,047	3,300	(1,747)	48,629	22,835	(25,794)
Optometry Board License	1,806	150	(1,656)	7,114	965	(6,149)
Pharmacy Board License	4,778	1,010	(3,768)	48,013	7,254	(40,759)
Cosmetology Board License	1,710	220	(1,490)	16,904	8,559	(8,345)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 29,518	\$ 11,705	\$ (17,813)	\$ 278,283	\$ 229,168	\$ (49,115)
Healthy Futures Funds						
Cigarettes	1,485,322	1,789,704	304,382	14,618,711	15,663,904	1,045,193
Cigars	22,889	474	(22,415)	277,157	(34,334)	(311,491)
Others	62,923	39,810	(23,113)	575,453	871,450	295,996
Distilled spirit	223,227	131,658	(91,569)	2,253,247	1,323,380	(929,867)
Vinous beverages	75,105	34,404	(40,701)	756,664	409,766	(346,898)
Malted fermented beverages	144,298	137,750	(6,548)	1,451,879	1,368,071	(83,808)
Alcohol violation fee & fine	0	0	0	2,857	450	(2,407)
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	1,237	1,237
TOTAL	\$ 2,013,764	\$ 2,133,800	\$ 120,036	\$ 19,935,968	\$ 19,603,924	\$ (332,045)

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

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Indirect Cost Fund						
Office of the Governor	0	0	0	2,316	14,471	12,155
Department of Revenue & Taxation	0	0	0	0	15,398	15,398
Bureau Statistics and Plans	0	0	0	51,686	3,538	(48,148)
Department of Law	0	0	0	0	2,242	2,242
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	473	117,865	117,392
Dept of Public Health & Social Service	64,488	0	(64,488)	904,040	938,988	34,948
Library - Indirect Cost	0	0	0	5,182	6,531	1,349
Department of Youth Affairs	0	0	0	2,292	9,644	7,352
Guam Behavioral Health and Wellness Center	0	0	0	222,027	142,468	(79,559)
Department of Labor	189,891	0	(189,891)	207,073	3,931	(203,142)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	48,723	45,982	(2,741)
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	40,525	40,525
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
TOTAL	\$ 254,380	\$ 0	\$ (254,380)	\$ 1,455,407	\$ 1,341,583	\$ (113,824)
Land Survey Revolving Fund						
Document tax - land survey fee	167,220	269,085	101,865	1,681,529	2,401,305	719,776
Rental of government land	0	1,949	1,949	0	31,558	31,558
Recording fee	68,129	20,269	(47,860)	682,071	227,855	(454,217)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	12,909	12,909	0	142,834	142,834
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
TOTAL	\$ 235,349	\$ 304,212	\$ 68,863	\$ 2,363,600	\$ 2,803,807	\$ 440,207
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	13	13	0	735	735
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	28,107	30,043	1,936	272,272	280,243	7,970
Dept of Parks & Rec - repair of facilities 1/3	27,880	31,012	3,131	272,428	289,283	16,855
GDOE - repair of facilities 1/3	27,880	31,012	3,131	272,428	289,283	16,855
Interest - Limited Gaming Fund	0	0	0	0	1,509	1,509
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,428	4,846	(3,582)	83,288	45,203	(38,084)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 92,296	\$ 96,925	\$ 4,629	\$ 900,417	\$ 906,256	\$ 5,839
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	614,302	262,445	(351,857)	6,413,297	7,984,134	1,570,837
Registration fees - Labor share	203,875	112,476	(91,399)	2,154,583	3,402,321	1,247,738
GRAP process fees (2.5% TAX CR)	0	34,921	34,921	0	83,240	83,240
Citation fee - non immigration temp worker	98,505	0	(98,505)	738,754	37,250	(701,504)
Citation fee - fair emplmt pract ofc	90,305	0	(90,305)	669,290	4,250	(665,040)
Use of money and property	0	0	0	0	1,964	1,964
TOTAL	\$ 1,006,986	\$ 409,842	\$ (597,144)	\$ 9,975,925	\$ 11,513,159	\$ 1,537,234
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	12,751	3,175	(9,576)	145,418	24,031	(121,387)
Room and Board Fees- Patient	0	0	0	0	4	4
Pharmacy Medication Fees	11,174	1,191	(9,983)	182,187	371,439	189,251
TOTAL	\$ 23,925	\$ 4,366	\$ (19,559)	\$ 327,605	\$ 395,473	\$ 67,868
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,671	2,450	779	16,571	20,800	4,229
Marriage application	2,364	2,280	(84)	23,548	25,655	2,107
Firearms permits	0	0	0	0	0	0
Birth certificate	7,405	3,935	(3,470)	73,930	52,187	(21,743)
Death certificate	2,052	1,195	(857)	20,608	20,320	(288)
Marriage certificate	3,571	1,750	(1,821)	35,606	27,655	(7,951)
Burial permit	295	235	(60)	3,004	4,025	1,021
Affidavit of paternity	904	660	(244)	9,045	7,954	(1,091)
Affidavit of public acknowledgment	39	10	(29)	362	60	(302)
Court order change of name	102	90	(12)	1,048	870	(178)
Declaratory judgement	31	20	(11)	336	350	14
Adoptions	52	60	8	504	900	396
Research fee	565	78	(487)	1,806	992	(814)
Use of money and property	0	0	0	0	9	9
TOTAL	\$ 19,051	\$ 12,763	\$ (6,288)	\$ 186,369	\$ 161,777	\$ (24,592)

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

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	28,115	27,635	(480)	275,913	271,691	(4,222)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	\$ 28,115	\$ 27,635	\$ (480)	\$ 275,913	\$ 271,691	\$ (4,222)
Police Services Fund						
Accessible parking fees 50%	0	668	668	5,761	1,031	(4,730)
Annual gun business registration / \$600	1,034	600	(434)	8,279	9,600	1,321
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,482	7,488	6	74,741	80,418	5,677
Police blotter report \$1 1st page / \$10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	26,383	21,720	(4,663)	264,045	273,536	9,491
Filing record - security officer / \$75	0	0	0	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	21,132	19,120	(2,012)	211,335	221,249	9,914
Non-concealed firearm ID / \$25	10,606	8,256	(2,350)	106,016	87,072	(18,944)
Concealed firearm ID / \$60	9,656	11,330	1,674	96,410	127,823	31,413
Fingerprinting fee / \$20	6,359	4,284	(2,075)	63,576	44,311	(19,265)
Subpoena fee	0	0	0	157	35	(122)
Abstract criminal records / \$15	33	705	672	330	8,130	7,800
Police clearance additional copies	6	148	142	46	2,195	2,149
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	16	639	623	174	7,164	6,990
Certified copy of records / \$10	0	9	9	50	9	(41)
Firearm inspection fee / \$5	2,201	4,203	2,002	22,019	48,112	26,093
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	498	1,849	1,351	4,126	16,555	12,429
Restitutions GPD	70	0	(70)	9,935	0	(9,935)
Other revenues - GPD	0	4,975	4,975	30,386	8,118	(22,269)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 85,474	\$ 85,994	\$ 520	\$ 897,388	\$ 936,078	\$ 38,690
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	19,461	2,240	(17,221)	234,665	194,062	(40,604)
Use of money and property	0	0	0	0	8	8
TOTAL	\$ 19,461	\$ 2,240	\$ (17,221)	\$ 234,665	\$ 194,069	\$ (40,596)
Public Recreation Services Fund						
Park fees / park use permits	2,750	0	(2,750)	27,788	0	(27,788)
Park vendor permits	3,745	0	(3,745)	29,871	0	(29,871)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	0	0	0	0	0	0
Recreational admin fees	1,677	0	(1,677)	6,987	0	(6,987)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	580	0	(580)	2,968	0	(2,968)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	189	0	(189)	1,390	0	(1,390)
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	0	0	0	59	59
TOTAL	\$ 8,940	\$ 0	\$ (8,940)	\$ 69,004	\$ 59	\$ (68,945)
Public School Library Resources Fund						
School library resources fund	97,267	51,708	(45,559)	970,305	738,174	(232,131)
Use of money and property	0	0	0	0	633	633
TOTAL	\$ 97,267	\$ 51,708	\$ (45,559)	\$ 970,305	\$ 738,807	\$ (231,498)
Rabies Prevention Fund						
Pet license	1,927	480	(1,447)	19,271	4,390	(14,881)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,454	5,580	3,126	24,491	46,355	21,864
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,381	\$ 6,060	\$ 1,679	\$ 43,762	\$ 50,745	\$ 6,983

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

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Safe Streets Fund						
DOC - Safe streets fund	2,752	1,667	(1,085)	43,031	19,215	(23,815)
Use of money and property	0	0	0	0	33	33
TOTAL	\$ 2,752	\$ 1,667	\$ (1,085)	\$ 43,031	\$ 19,249	\$ (23,782)
Solid Waste Operations Fund						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	686,940	828,830	141,890	7,714,837	8,123,769	408,932
Fee - compact Ordof tipping fee \$4 cu yd	1,052,575	1,147,954	95,379	9,377,321	10,576,994	1,199,673
Fee - uncompact Ordof tipping fee \$4 cu yd	327,685	107,608	(220,077)	1,480,597	1,430,209	(50,388)
Fee - uncompact Agat transfer station	6,595	3,120	(3,475)	55,277	32,789	(22,488)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	6,682	6,374	(309)	63,681	63,577	(105)
Bulky Waste Collection	0	4,950	4,950	0	73,134	73,134
Miscellaneous	0	115,340	115,340	0	1,443,492	1,443,492
Restoration charge	2,910	1,950	(960)	44,480	18,150	(26,330)
Transfer charge	0	0	0	0	0	0
Reactivation charge	520	200	(320)	4,321	3,350	(971)
Trash tags	1,253	832	(421)	9,181	6,412	(2,769)
Fee - uncompact Harmon transfer	35,431	33,015	(2,416)	289,171	304,698	15,527
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	116,428	116,428
Use of money and property	0	0	0	0	89,681	89,681
TOTAL	\$ 2,120,591	\$ 2,250,172	\$ 129,581	\$ 19,038,865	\$ 22,285,237	\$ 3,246,372
Street Light Fund						
Abandoned vehicle fee - vehicle registration	344,389	313,120	(31,268)	3,439,572	3,439,211	(361)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 344,389	\$ 313,120	\$ (31,268)	\$ 3,439,572	\$ 3,439,211	\$ (361)
Tax Collection Enhancement Fund						
Passport fees	96,024	45,588	(50,436)	957,678	638,012	(319,666)
Passport expedite fees	1,880	6,120	4,240	18,640	100,163	81,523
Passport expedite mail fees	0	0	0	0	165	165
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 97,904	\$ 51,708	\$ (46,196)	\$ 976,318	\$ 738,339	\$ (237,979)
Territorial Education Facilities Fund						
DRT property taxes	2,507,189	2,369,253	(137,937)	25,138,003	15,893,537	(9,244,466)
DRT property taxes - other	0	69,914	69,914	0	904,609	904,609
Penalties and interest	475,207	154,988	(320,219)	4,770,210	2,384,688	(2,385,521)
Real property tax bank fees	0	0	0	0	0	0
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	0	0	0	1,068	1,068
TOTAL	\$ 2,982,396	\$ 2,594,154	\$ (388,242)	\$ 29,908,213	\$ 19,183,903	\$ (10,724,310)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,816,801	2,200,202	(616,598)	27,990,544	24,294,237	(3,696,307)
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	380,651	380,651
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 2,816,801	\$ 2,200,202	\$ (616,598)	\$ 27,990,544	\$ 24,650,849	\$ (3,339,695)
Water Research and Development Fund						
Well drilling permit	5,410	250	(5,160)	66,883	69,590	2,707
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,410	\$ 250	\$ (5,160)	\$ 66,883	\$ 69,590	\$ 2,707
GRAND TOTAL as of 06/30/2026:	15,027,026	12,968,552	(2,058,474)	143,668,640	138,170,177	(5,498,462)