

Messages & Communications Doc. No. 38GL-26-2890 through 2895.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Date Thu 9/24/2026 11:40 AM
To Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc Frank Blas Jr. <speakerblas@guamlegislature.gov>

6 attachments (20 MB)

ATT00001.htm; 92426COMM Doc. No. 38GL-26-2892.pdf; 92426COMM Doc. No. 38GL-26-2890.pdf; 92426COMM Doc. No. 38GL-26-2893.pdf; 92426COMM Doc. No. 38GL-26-2894.pdf; 92426COMM Doc. No. 38GL-26-2895.pdf;

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2890 through 2895** for processing:

✓	38GL-26-2890	Guam Land Use Commission	Board Meeting Packet for August 13, 2026*
✓	38GL-26-2891	Guam Land Use Commission	Board Meeting Packet for June 25, 2026*
✓	38GL-26-2892	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending August 31, 2026*
✓	38GL-26-2893	Guam Memorial Hospital Authority	Statement of Revenues and Expenses for the month of August 2026.
✓	38GL-26-2894	Civil Service Commission	Board Meeting Packet for September 22, 2026*
✓	38GL-26-2895	Guam Solid Waste Authority	Documents Relative to Small Purchases and Sole Source and Emergency Purchases for the month of August 2026*

Please retrieve Doc. No. 38GL-26-2891 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

38th Guam Legislature

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Messages and Communications 38GL-26-2892*

2 messages

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

Tue, Sep 22, 2026 at 11:46 AM

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

Håfa adai,

Please see attached M&C Doc. No. 38GL-26-2892

38GL-26-2892	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending August 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: **Analyn Reyes** <analyn.reyes@bbmr.guam.gov>

Date: Mon, Sep 21, 2026 at 4:46 PM

Subject: CRER & Special Fund Reports for August 2026

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

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

3 attachments**Consolidated Revenue and Expenditure Report August 2026.pdf**

731K

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

1040K

**38GL-26-2892.pdf**

1121K

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

Håfa Adai,

Received, and thank you.



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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[Quoted text hidden]



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

CRER & Special Fund Reports for August 2026

3 messages

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

Mon, Sep 21, 2026 at 4:45 PM

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

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

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

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for the month of August 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-26-2892
OFFICE OF THE SPEAKER

FRANK F. BLAS, JR.

September 21, 2026

Time: 4:45 PM

Received:

2 attachments



Consolidated Revenue and Expenditure Report August 2026.pdf

731K



Special Revenue Fund Report August 2026.pdf

1040K

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

Mon, Sep 21, 2026 at 4:50 PM

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

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

Håfa Adai,

Confirming receipt of your email.

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

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

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456
speakerblas@guamlegislature.gov

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[Quoted text hidden]

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

Mon, Sep 21, 2026 at 4:52 PM

Hafa Adâi Honorable Senators,

Please see attached CRER and Special Revenue Tracking Fund Reports for the month of August 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 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 and Expenditure Report August 2026.pdf

731K



Special Revenue Fund Report August 2026.pdf

1040K



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

SEP 21 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.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending August 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, P.L. 38-134, and P.L. 38-135.

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

Senseramento,

LESTER L. CARLSON, JR.

Enclosures



38GL-26-2892
Messages and Communications
RECEIVED
COMMITTEE ON RULES
September 22, 2026
11:46 a.m.
Marie Crisostomo

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

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

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

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2026 and FY2025
Eleven months ending August 2026

	2026 August	2025 August	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Income Taxes:						
Individual	\$ 3,681,757	\$ 3,137,764	\$ 543,993	\$ 102,990,989	\$ 105,948,031	\$ (2,957,042)
Corporation	3,409,933	10,095,888	(6,685,954)	140,327,719	112,584,726	27,742,993
Withholding	27,194,051	26,247,648	946,402	311,050,961	297,839,241	13,211,720
Income Taxes	34,285,741	39,481,300	(5,195,559)	554,369,669	516,371,998	37,997,671
Business privilege taxes:						
Gross Receipts Taxes	33,550,278	36,413,695	(2,863,416)	351,748,493	369,736,500	(17,988,007)
Other Taxes:						
Use Tax	505,999	604,099	(98,100)	6,457,377	5,120,323	1,337,053
Business Privilege Taxes	34,056,277	37,017,793	(2,961,516)	358,205,870	374,856,824	(16,650,954)
Licenses, Fees & Penalties	377,973	292,919	85,053	4,775,308	4,534,010	241,298
Use of Money & Property	269,019	373,103	(104,084)	3,112,393	4,142,096	(1,029,703)
Federal Sources:						
Section 30	0	0	0	79,732,367	76,402,101	3,330,266
Immigration fees	0	320,315	(320,315)	5,363,065	3,610,395	1,752,670
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	3,880	1,997	1,883	29,986	38,732	(8,746)
Federal Sources	3,880	322,312	(318,432)	85,125,418	80,051,228	5,074,190
Department Charges:						
Agriculture	0	40	(40)	30	233	(203)
Police & Corrections	10	20	(10)	110	12,240	(12,130)
Public Works	6,225	6,700	(475)	58,655	116,300	(57,645)
Public Health	240	800	(560)	49,930	8,220	41,710
Commerce	0	0	0	600	0	600
Other charges	302,018	222,651	79,368	932,545	1,187,475	(254,929)
Department Charges	308,493	230,211	78,283	1,041,870	1,324,468	(282,597)
TOTAL GENERAL FUND REVENUES	\$ 69,301,383	\$ 77,717,639	\$ (8,416,256)	\$ 1,006,630,528	\$ 981,280,623	\$ 25,349,905

PROVISION FOR TAX REFUNDS

Budget (Provision per P.L. 37-125) ^{2/}	1,498,522	2,608,583	\$ (1,110,061)	22,820,136	3,387,932	\$ 19,432,204
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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

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending August 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 August ^{2/}	FY2026 Actual Collections For the Month August	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 3,261,197	\$ 3,681,757	\$ 420,560
Corporation	4,941,699	3,409,933	(1,531,766)
Withholding	25,960,083	27,194,051	1,233,968
Income Taxes	34,162,979	34,285,741	122,762
Business privilege taxes:			
Gross Receipts Taxes	33,012,313	33,550,278	537,965
Other Taxes:			
Use Tax	656,527	505,999	(150,528)
Business Privilege Taxes	33,668,840	34,056,277	387,437
Licenses, Fees & Penalties	283,562	377,973	94,411
Use of Money & Property	196,891	269,019	72,128
Federal Sources:			
Section 30	0	0	0
Immigration fees	166,686	0	(166,686)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	3,880	3,880
Federal Sources	166,686	3,880	(162,806)
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	10	10
Public Works	0	6,225	6,225
Public Health	0	240	240
Commerce	0	0	0
Other charges	270,450	302,018	31,568
Department Charges	270,450	308,493	38,043
TOTAL GENERAL FUND REVENUES	\$ 68,749,408	\$ 69,301,383	\$ 551,975

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 ^{4/}	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 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
Eleven Months Ending August 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	\$ 93,617,449	\$ 102,990,989	\$ 9,373,540
Corporation	96,052,865	140,327,719	44,274,854
Withholding	288,449,205	311,050,961	22,601,756
Income Taxes	478,119,519	554,369,669	76,250,150
Business privilege taxes:			
Gross Receipts Taxes	335,652,168	351,748,493	16,096,325
Other Taxes:			
Use Tax	7,339,729	6,457,377	(882,352)
Business Privilege Taxes	342,991,897	358,205,870	15,213,973
Licenses, Fees & Penalties	4,350,600	4,775,308	424,708
Use of Money & Property	1,975,940	3,112,393	1,136,453
Federal Sources:			
Section 30	79,732,367	79,732,367	0
Immigration fees	1,517,706	5,363,065	3,845,359
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	29,986	29,986
Federal Sources	81,250,073	85,125,418	3,875,345
Department Charges:			
Agriculture	0	30	30
Police & Corrections	0	110	110
Public Works	0	58,655	58,655
Public Health	0	49,930	49,930
Commerce	0	600	600
Other charges	1,201,490	932,545	(268,945)
Department Charges	1,201,490	1,041,870	(159,620)
TOTAL GENERAL FUND REVENUES	\$ 909,889,519	\$ 1,006,630,528	\$ 96,741,009 10.63%

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		FY2026 Revenue Tracking		Favorable	
(Full Year Projection)				Increase (Decrease)	
\$	102,507,384	\$	111,880,924	\$	9,373,540
	116,090,539		160,365,393		44,274,854
	315,685,559		338,287,315		22,601,756
	534,283,482		610,533,632		76,250,150
	368,794,932		384,891,257		16,096,325
	7,957,734		7,075,382		(882,352)
	376,752,666		391,966,639		15,213,973
	4,597,340		5,022,048		424,708
	2,045,097		3,181,550		1,136,453
	79,732,367		79,732,367		0
	1,636,401		5,511,746		3,875,345
	0				0
	0				0
	81,368,768		85,244,113		3,875,345
	0		0		0
	0		0		0
	0		0		0
	0		0		0
	1,342,244		1,182,624		(159,620)
	1,342,244		1,182,624		(159,620)
\$	1,000,389,597	\$	1,097,130,606	\$	96,741,009
					9.67%

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

P.L. No.	Program	Appropriation
P. L. 38-60 (as amended)	Guam Memorial Hospital	(20,000,000)
P. L. 38-60 (as amended)	Department of Corrections	(5,000,000)
P.L. 38-119	I Liheslaturan Guahan	(890,000)
P. L. 38-135	DPHSS Child Care Subsidy (FY2026)	(7,630,000)
P. L. 38-135	A. B. Won Pat International Airport	(17,654,625)
P.L. 38-136	DPHSS Child Care Subsidy (FY2027)	(7,630,000)
P.L. 38-136	DOL Workers' Compensation (FY2027)	(2,400,000)
	TOTAL	(61,204,625)

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES

Fund	
Guam Highway Fund Shortfall	(1,448,794)
Guam Educational Facilities Fund Shortfall	(14,597,369)
Healthy Futures Fund Shortfall	(531,654)
Tourist Attraction Fund Shortfall	(3,619,834)
TOTAL	(20,197,651)
NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE	\$ 15,338,733

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of August 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	7,086,483	112,347	(1,757,775)
Office of I Segundu Na Maga'låhen Guahan	410,369	646,144	-	(235,775)
Guam Medical Referral Assistance Office	665,849	499,907	2,391	163,551
Bureau of Womens Affairs	272,277	244,754	624	26,899
Bureau of Budget & Management Research (BBMR)	1,239,837	953,549	65,256	221,031
Civil Service Commission	1,449,798	1,211,660	89,794	148,344
Department of Administration (DOA)	10,518,842	9,814,064	168,368	536,411
DOA - Charter School Administrative Support	143,571	86,682	-	56,889
Department of Land Management	963,078	873,041	14,053	75,983
Chamorro Land Trust Commission (CLTC)	654,883	185,486	5,799	463,597
Department of Revenue & Taxation (DRT)	14,713,861	14,302,948	503,669	(92,755)
Office of the Attorney General Operations (OAG)	22,126,390	13,802,481	1,130,864	7,193,045
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
Office of Technology	5,362,796	3,452,001	313,876	1,596,919
Mayors' Council of Guam (MCOG) - Operations	16,807,881	12,500,066	681,034	3,626,781
MCOG - Island Beautification Programs	422,126	229,107	37,355	155,664
Office of Public Accountability	2,252,943	1,970,820	-	282,123
I Liheslaturan Guåhan (Legislature)	9,604,035	8,865,263	-	738,772
Legislature - Office of Finance and Budget	498,740	460,368	-	38,372
Legislature - Guam Youth Congress	15,000	13,750	-	1,250
Guam Ethics Commission	552,680	409,202	24,502	118,976
Office of Veterans Affairs (OVA)	1,246,443	555,054	15,000	676,389
P.E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	2,544,869	-	1,569,801
TOTAL - GENERAL GOVERNMENT	99,663,263	80,857,458	3,164,932	15,640,873
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	53,518,873	46,643,702	1,142,405	5,732,766
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
GPD - Safe Schools Initiative	142,585	21,740	45,690	75,155
GPD - Guam Crime Stoppers	100,000	100,000	-	-
GPD - Police Officer Cycle	1,085,311	1,185,079	-	(99,768)
Department of Corrections (DOC)	34,234,475	32,451,219	245,688	1,537,568
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	490,361	-	4,891
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	1,726,705	-	(81,165)

See footnotes on page 10. 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 August 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	5,346,387	172,938	2,224,110
DYA - Youth Programs	200,000	200,000	-	-
DYA - Summer Employment and Youth Training Program	1,815,863	2,237,604	-	(421,741)
Guam Fire Department (GFD)	38,514,050	36,430,000	388,109	1,695,941
GFD - Firefighter Recruitment Cycle	1,392,942	628,795	-	764,147
Guam Customs & Quarantine Agency (CQA)	14,587,104	12,393,972	110,695	2,082,437
Unified Judiciary Operations (Judiciary)	43,760,143	38,710,897	-	5,049,246 3/
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	633,202	510	189,287
Guam Environmental Protection Agency (GEPA)	469,812	356,992	71,290	41,530
GEPA - Beach Monitoring	46,903	160	-	46,743
TOTAL - PROTECTION OF LIFE & PROPERTY	202,292,280	181,223,783	2,177,325	18,891,171
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,387,025	7,128,731	509,586	2,748,708
DPHSS - MIP/MIPPR Program	2,573,528	2,372,226	-	201,302
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	100,000	-	-	100,000
DPHSS - Medicaid Program	28,892,658	26,143,589	-	2,749,069
DPHSS - Children's Health Insurance Program	1,855,841	1,840,524	-	15,317
DPHSS - Division of Senior Citizens Programs	9,395,000	8,218,487	339,246	837,267
DPHSS - Public Assistance Program	4,408,142	2,000,252	-	2,407,890
DPHSS - Enhanced Allotment Plan	378,776	45,620	-	333,156
DPHSS - Medical Cannabis Program	251,877	241,580	-	10,297
DPHSS - Bureau of Social Services Administration	7,558,215	7,651,678	156,784	(250,247)
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,346,516	-	12,699
DPHSS - Child Protective Services	2,220,129	1,667,703	-	552,426
DPHSS - Foster Group Home	950,558	933,322	30,306	(13,070)
DPHSS - Homeless Coalition Grants	500,000	320,000	42,484	137,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	7,862,172	99,847	966,042
GBHWC - Youth & Mental Health First Aid	285,170	75,442	5,000	204,728
GBHWC - Youth Suicide Prevention and Peace Program	81,750	30,079	9,921	41,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	20,873,556	-	1,897,596
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	6,430,413	-	584,581
DOA - Residential Treatment Fund	2,500,000	2,294,599	-	205,401
TOTAL - PUBLIC HEALTH	113,412,091	98,476,487	1,193,175	13,742,429

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(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	210,634,848	-	17,552,886	
GDOE - Chamoru Studies Division	513,824	474,288	-	39,536	
GDOE - Menstrual Hygiene Products	25,000	23,078	-	1,922	
GDOE - School Maintenance/Repairs	10,000,000	9,230,772	-	769,228	
GDOE - Y Kuantan Salappe' I Prinsepat	1,200,000	1,107,696	-	92,304	
Guam Academy Charter School Council (GACSC)	25,545,000	19,688,807	-	5,856,193	
University of Guam Operations (UOG)	39,956,147	36,882,576	-	3,073,571	4/
UOG - Scholarships (SSFAP)	3,565,285	3,291,024	-	274,261	
UOG - Aquaculture Development and Training Center	114,000	105,216	-	8,784	
UOG - WERI (Guam Hydrologic Survey)	499,946	461,472	-	38,474	
UOG - WERI (Water Resource Monitoring)	292,232	269,760	-	22,472	
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	519,504	-	43,277	
UOG - KPRG Operations	200,000	184,608	-	15,392	
UOG - Guampedia Foundation	150,000	138,480	-	11,520	
UOG - Guam Green Growth Initiative	500,000	461,520	-	38,480	
UOG - Sea Grant Program	500,000	461,520	-	38,480	
UOG - Guam Press (Publishing House)	100,000	92,304	-	7,696	
UOG - GDOE Textbooks to UOG Press	481,578	444,528	-	37,050	
Guam Community College Operations (GCC)	14,513,358	13,303,917	-	1,209,441	
GCC - WICHE Administrative Office	78,500	71,962	-	6,538	
GCC - Peace Officer Standards and Training (POST) Commission	300,000	275,000	-	25,000	
TOTAL - PUBLIC EDUCATION	327,285,385	298,122,880	-	29,162,505	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	1,976,310	12,061	340,926	
Guam Regional Transit Authority	2,840,499	1,906,008	146,730	787,761	
TOTAL - COMMUNITY SERVICES	5,169,796	3,882,318	158,791	1,128,688	
RECREATION					
Department of Parks & Recreation (DPR)	3,657,693	3,115,990	35,000	506,703	
DPR - Guam Historic Resources Division	848,666	521,434	7,877	319,355	
DPR - Park Patrol Officer Reserve Program	90,000	41,500	-	48,500	
TOTAL - RECREATION	4,596,359	3,678,924	42,877	874,558	

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Government of Guam
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General Fund
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(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	192,750	23,349	22,482
Department of Labor - Worker's Compensation Fund	400,000	324,496	-	75,504
Department of Military Affairs	1,197,710	577,494	5,406	614,809
Guam Election Commission (GEC)	2,855,669	2,206,128	54,991	594,550
Department of Chamorro Affairs (DCA)	2,789,633	1,690,036	300,043	799,554
DCA - Guam Cultural Repository	1,417,126	517,752	110,712	788,662
Commission on Decolonization (COD) - Operations	156,088	136,908	62	19,117
COD - Public Information Program	161,400	24,623	75,164	61,613
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	417,651	-	355,215
CAHA - Guam Territorial Band	45,000	35,991	-	9,009
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	251,000	11,450	181,139
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	149,518	-	577,048
Public Defender Services Corporation (PDSC)	10,098,308	9,242,451	-	855,857
PDSC - Private Attorney Panel	164,486	150,623	-	13,863
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	21,467,022	15,917,423	581,177	4,968,422
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,546,732	4,145,792	10,354	390,586
DOAg - Animal Shelter (GAIN)	142,585	106,939	35,646	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	(3,453)	23,007	180,446
DOAg - GAIN Spay & Neuter Program	450,000	335,826	115,150	(976)
Bureau of Statistics & Plans (BSP)	1,973,531	1,443,394	24,109	506,028
Guam Visitors Bureau (GVB)	3,245,571	2,704,643	-	540,929
TOTAL - ECONOMIC DEVELOPMENT	10,558,419	8,733,141	208,266	1,617,013
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	5,928,850	-	333,985
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	59,464,436	-	(14,021,530)
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	5,302,000	-	(291,876)
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	375,250	-	324,750
DOA - Financial Management Information System Contract	4,394,575	4,733,632	55,360	(394,417)
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	80,530	130,014	39,457
TOTAL - MISCELLANEOUS APPROPRIATIONS	81,809,333	94,661,437	306,024	(13,158,127)

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(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	-	20,926,037	-	(20,926,037)
Better Public Service Fund	-	386,161	-	(386,161)
GSWA New Cell	-	2,542,979	-	(2,542,979)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	23,855,177	-	(23,855,177)
TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES	949,391,697	872,801,063	7,832,566	68,758,068
APPROPRIATIONS IN P.L. 38-60 FROM FY 2026 NET UNOBLIGATED GENERAL FUND REVENUE BALANCE				
GMHA - Operations [P.L. 38-60, ChIII, Part I, Sec. 6]	20,000,000	-	-	20,000,000
DOC - Corrections Modernization Act [P.L. 38-60, Ch. V, Sec. 1(n)(6)]	5,000,000	-	-	5,000,000
TOTAL - APPROP. FROM FY26 NET UNOBLIGATED GENERAL FUND REVENUE BALANCE	25,000,000	-	-	25,000,000
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	17,775,815	-	(7,775,815)
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	534,413	-	48,587
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	357,072	-	612,928
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]	1,435,514	1,306,684	-	128,830
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	790,241	504,827	704,932
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	963,766	-	567,243
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]	300,000	300,000	-	-
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	22,699,235	504,827	11,377,586
See footnotes on page 10. Note: Data contained herein are subject to change, as additional reconciliations are performed.				

Government of Guam
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General Fund

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>	
DEPARTMENT APPROPRIATIONS FROM FISCAL YEAR 2023 AUDITED EXCESS REVENUES IN P.L. 38-60					
GVB - Airline Incentives Program [P.L. 38-60, Ch. XI, Sec. 10(a)]	10,000,000	10,000,000	-	-	
GMHA - Operations [P.L. 38-60, Ch. XI, Sec. 10(b)]	5,200,000	4,766,663	-	433,337	
TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS	15,200,000	14,766,663	-	433,337	
GRAND TOTAL APPROPRIATIONS PER P.L. 38-60					
	1,024,173,345	910,266,961	8,337,393	105,568,991	
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	14,809,284	-	4,936,430	
I Liheslaturan Guåhan (Legislature) - Cybersecurity and Information Technology	890,000	890,000	-	-	
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	26,635,714	21,697,045	-	4,938,669	
TYPHOON SINLAKE AND TYPHOON BARI RECOVERY PURSUANT TO P.L. 38-124 & P.L. 38-134					
Office of I Maga'hågan Guåhan	10,000,000	1,992,900	2,597,684	5,409,416	6/
Mayors' Council of Guam	4,750,000	2,815,966	272,807	1,661,226	
Office of I Maga'hågan Guåhan - State Active Duty (SAD) - Typhoon Sinlake	580,536	947,143	-	(366,607)	
Department of Agriculture - Crop Loss Compensation Program	2,000,000	1,137,133	58,247	804,620	
Guam Department of Education	2,200,000	1,250,000	-	950,000	
Mayors' Council of Guam	4,850,000	1,666,247	1,761,914	1,421,839	
Office of I Maga'hågan Guåhan - State Active Duty (SAD) - Typhoon Bari	619,464	100,405	-	519,059	
TOTAL - TYPHOON SINLAKE AND BARI RECOVERY	25,000,000	9,909,794	4,690,653	10,399,553	
ADDITIONAL APPROPRIATIONS PURSUANT TO P.L. 38-135					
Office of I Maga'hågan Guåhan - Super Typhoon Bari	10,861,849	-	-	10,861,849	7/
Office of I Maga'hågan Guåhan - Fisherman's Co-Op Facility	500,000	-	-	500,000	7/
Department of Agriculture - Farmer's Assistance Program	2,000,000	-	-	2,000,000	7/
DPHSS - Child Care Subsidy	7,630,000	1,920,795	-	5,709,205	
A. B. Won Pat International Authority	8,400,000	-	-	8,400,000	
DOA - Aviation Fuel Tax Arrearages	9,254,625	-	-	9,254,625	
TOTAL - P.L. 38-135	38,646,474	1,920,795	-	36,725,679	
GRAND TOTAL APPROPRIATIONS IN FY 2026	1,114,455,533	943,794,596	13,028,046	157,632,892	

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**Government of Guam
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(Pursuant to §4109 (c) (3) of Title 5 GCA)
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<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
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). 6/ Funding Source - \$7,100,000 (General Fund) and \$17,900,000 (Rainy Day Fund) 7/ Funding Source - Rainy Day Fund				

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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

SEP 21 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 August 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.

Certification of Information Contained in Attachment A

Lester L. Carlson, Jr, Director, Bureau of Budget and Management Research

Attachment(s)

cc: Office of Public Accountability

Government of Guam

FY 2026 Special Revenue Fund Tracking

For the month ending August 31, 2026

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

Attachment A

		Description/Fund Code					
		<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	1,675,774	2,086,802	1,810,938
(J) July	Actual	777,454	2,594,154	964,005	2,057,055	2,259,046	2,219,655
(K) August	Actual	532,945	1,825,934	1,098,605	2,049,359	833,071 2/	2,289,279
(L) September	Projected	492,609	264,185	1,031,348	1,841,720	1,339,956	3,078,646
(M) Tracking FY 2026		8,278,451	21,274,022	12,016,771	23,352,949	24,467,140	30,021,638
(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)	626,818	(14,597,369)	(1,448,794)	(531,654)	1,025,954	(3,619,834)

1/ Reflective of the adopted gross revenue level.

2/ Reflects DOA's forecasted revenue based on the historical date-run average; pending GSWA's posting of August 2026 journals.

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
August 31, 2026 & 2025

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August 2026	August 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	18,647	27,208	(8,561)	554,926	521,890	33,036
Use of money and property	0	1	(1)	13	15	(3)
TOTAL	\$ 18,647	\$ 27,210	\$ (8,563)	\$ 554,938	\$ 521,905	\$ 33,033
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	0	0	0	2,375	8,123	(5,748)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	6,751	75	6,676
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 1,240,805	\$ 1,409,445	\$ (168,640)
Chamorro Land Trust Operations Fund						
Land trust application fees	150	150	0	1,450	850	600
Commercial leases / license	32,683	3,771	28,911	1,027,550	1,008,538	19,012
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	102	(102)	767	987	(220)
TOTAL	\$ 32,833	\$ 4,024	\$ 28,809	\$ 1,029,767	\$ 1,010,376	\$ 19,391
Corrections Revolving Fund						
DOC revolving fund	22,927	259,197	(236,270)	666,546	1,019,721	(353,176)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 22,927	\$ 259,197	\$ (236,270)	\$ 666,546	\$ 1,019,721	\$ (353,176)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	10	0	10
Passenger inspection fee - All	40	0	40	10,586	17,010	(6,424)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	300,000	500,000	(200,000)	6,456,386	6,581,594	(125,208)
Cargo inspection fee - All	232,905	22,487	210,418	1,317,324	252,532	1,064,792
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	16	(10)
Use of money and property	0	224	(224)	1,530	1,872	(342)
TOTAL	\$ 532,945	\$ 522,711	\$ 10,234	\$ 7,785,842	\$ 6,853,023	\$ 932,818
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	30,348	24,898	5,450	558,699	450,583	108,116
Use of money and property	0	60	(60)	505	598	(93)
TOTAL	\$ 30,348	\$ 24,959	\$ 5,390	\$ 559,204	\$ 451,181	\$ 108,022
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	155,887	95,009	60,878	1,795,002	1,616,263	178,738
Use of money and property	0	123	(123)	384	1,019	(636)
TOTAL	\$ 155,887	\$ 95,132	\$ 60,755	\$ 1,795,385	\$ 1,617,283	\$ 178,103
Environmental Health Fund						
Health permits - business	125,689	117,811	7,878	1,578,021	1,405,138	172,883
PH registration and penalty	0	0	0	0	0	0
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	50,616	47,065	3,551	448,181	488,346	(40,165)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	30	(30)	277	329	(52)
TOTAL	\$ 176,305	\$ 164,906	\$ 11,399	\$ 2,026,480	\$ 1,893,813	\$ 132,667

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August 2026	August 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	0	0	790	640	150
Fire prevention fees	21,827	18,034	3,793	169,965	158,493	11,472
Other fees	7	35	(28)	3,130	8,743	(5,613)
Ambulance service	54,973	41,680	13,293	826,690	486,758	339,932
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 76,807	\$ 59,749	\$ 17,058	\$ 1,000,575	\$ 654,634	\$ 345,940
Guam Contractors License Board Fund						
Contractors fees	54,987	41,445	13,542	784,717	827,409	(42,692)
Use of money and property	0	90	(90)	438	821	(383)
TOTAL	\$ 54,987	\$ 41,535	\$ 13,452	\$ 785,155	\$ 828,230	\$ (43,075)
Guam Environmental Trust Fund						
Insurance assessment fee	17	0	17	494,104	387,697	106,407
Use of money and property	0	41	(41)	213	374	(161)
TOTAL	\$ 17	\$ 41	\$ (24)	\$ 494,318	\$ 388,071	\$ 106,246
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	59,313	(59,632)	118,945	1,263,004	1,625,703	(362,699)
Diesel fuel tax	32,500	15,127	17,373	21,547	651,785	(630,238)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	5	3	2	126	2,662,277	(2,662,150)
Surcharge on other fuels	1	0	1	210	709,906	(709,697)
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	91,819	(44,503)	136,321	1,284,888	5,649,671	(4,364,784)
Licenses and registrations	1,006,786	788,726	218,060	9,698,916	9,526,096	172,820
Use of money and property	0	162	(162)	1,621	1,076	544
TOTAL	\$ 1,098,605	\$ 744,385	\$ 354,220	\$ 10,985,424	\$ 15,176,844	\$ (4,191,420)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	119,765	434,365	(314,600)	2,179,027	1,601,641	577,385
Use of money and property	0	60	(60)	532	332	200
TOTAL	\$ 119,765	\$ 434,426	\$ (314,661)	\$ 2,179,559	\$ 1,601,974	\$ 577,585
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,354	7,394	961	91,773	84,998	6,775
Use of money and property	0	12	(12)	118	121	(2)
TOTAL	\$ 8,354	\$ 7,406	\$ 948	\$ 91,891	\$ 85,119	\$ 6,773
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,975	25	2,950	14,125	93,999	(79,874)
Dental Board License	3,325	18,740	(15,415)	8,660	27,620	(18,960)
Medical Board License	6,585	4,650	1,935	179,655	72,034	107,621
Nursing Board License	5,430	11,800	(6,370)	28,265	88,725	(60,460)
Optometry Board License	1,050	1,200	(150)	2,015	1,815	200
Pharmacy Board License	2,980	3,320	(340)	10,234	16,914	(6,680)
Cosmetology Board License	455	346	109	9,014	7,370	1,644
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 22,800	\$ 40,081	\$ (17,281)	\$ 251,968	\$ 308,477	\$ (56,509)
Healthy Futures Funds						
Cigarettes	1,632,481	1,349,556	282,925	17,154,331	15,643,159	1,511,172
Cigars	0	0	0	(34,334)	8,841	(43,175)
Others	133,760	91,226	42,534	1,005,210	1,303,128	(297,918)
Distilled spirit	110,869	124,883	(14,014)	1,434,249	1,483,618	(49,369)
Vinous beverages	32,612	35,763	(3,151)	442,378	470,052	(27,675)
Malted fermented beverages	139,637	147,419	(7,782)	1,507,708	1,584,730	(77,023)
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	262	(262)	1,237	1,286	(49)
TOTAL	\$ 2,049,359	\$ 1,749,109	\$ 300,250	\$ 21,511,229	\$ 20,494,816	\$ 1,016,414

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August 2026	August 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	947,625	748,821	198,804
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	\$ 1,350,220	\$ 996,508	\$ 353,712
Land Survey Revolving Fund						
Document tax - land survey fee	285,929	117,910	168,019	2,687,233	1,729,669	957,565
Rental of government land	1,949	3,383	(1,434)	33,507	37,208	(3,702)
Recording fee	21,609	23,002	(1,393)	249,439	264,186	(14,748)
Application fees	0	0	0	0	0	0
Certificates of document fees	16,206	15,037	1,169	159,040	184,502	(25,462)
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	\$ 325,692	\$ 159,332	\$ 166,360	\$ 3,129,474	\$ 2,215,571	\$ 913,902
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	0	0	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	28,031	29,454	(1,424)	308,273	316,744	(8,471)
Dept of Parks & Rec - repair of facilities 1/3	28,935	30,404	(1,469)	318,218	326,962	(8,744)
GDOE - repair of facilities 1/3	28,935	30,404	(1,469)	318,218	326,962	(8,744)
Interest - Limited Gaming Fund	0	0	0	1,509	362	1,147
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	4,521	4,751	(230)	49,725	51,092	(1,367)
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	\$ 90,422	\$ 95,014	\$ (4,592)	\$ 996,678	\$ 1,022,781	\$ (26,082)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	439,664	374,970	64,693	8,423,798	6,785,561	1,638,237
Registration fees - Labor share	188,427	160,702	27,726	3,590,748	2,908,097	682,651
GRAP process fees (2.5% TAX CR)	38,141	0	38,141	121,381	0	121,381
Citation fee - non immigration temp worker	0	7,000	(7,000)	37,250	81,550	(44,300)
Citation fee - fair emplmt pract etc	0	0	0	4,250	10,500	(6,250)
Use of money and property	0	359	(359)	1,964	3,172	(1,208)
TOTAL	\$ 666,232	\$ 543,031	\$ 123,201	\$ 12,179,391	\$ 9,788,880	\$ 2,390,511
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	3,323	4,383	(1,060)	27,354	42,226	(14,872)
Room and Board Fees- Patient	0	0	0	4	13,838	(13,834)
Pharmacy Medication Fees	1,336	1,066	270	410,784	354,529	56,255
TOTAL	\$ 4,660	\$ 5,449	\$ (789)	\$ 438,142	\$ 410,592	\$ 27,550
Office of Vital Statistics Revolving Fund						
Marriage waiver	2,250	1,950	300	23,050	22,200	850
Marriage application	2,700	2,400	300	28,355	27,820	535
Firearms permits	0	0	0	0	0	0
Birth certificate	6,730	6,310	420	58,917	69,322	(10,404)
Death certificate	2,460	2,950	(490)	22,780	26,925	(4,145)
Marriage certificate	3,470	3,670	(200)	31,125	36,465	(5,340)
Burial permit	1,005	940	65	5,030	4,660	370
Affidavit of paternity	840	810	30	8,794	9,185	(391)
Affidavit of public acknowledgment	0	0	0	60	50	10
Court order change of name	120	110	10	990	700	290
Declaratory judgement	40	0	40	390	280	110
Adoptions	55	105	(50)	955	1,770	(815)
Research fee	112	141	(29)	1,104	1,895	(791)
Use of money and property	0	1	(1)	9	11	(2)
TOTAL	\$ 19,782	\$ 19,387	\$ 395	\$ 181,559	\$ 201,282	\$ (19,723)

Government Of Guam
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Special Revenue Funds
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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August 2026	August 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	26,438	26,013	425	298,129	313,606	(15,477)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 26,438	\$ 26,013	\$ 425	\$ 298,129	\$ 313,606	\$ (15,477)
Police Services Fund						
Accessible parking fees 50%	0	0	0	1,031	3,399	(2,367)
Annual gun business registration / \$600	0	600	(600)	9,600	10,800	(1,200)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	8,424	8,919	(495)	88,842	90,585	(1,743)
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	25,005	29,985	(4,980)	298,541	308,085	(9,544)
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	19,480	21,640	(2,160)	240,729	216,160	24,569
Non-concealed firearm ID / \$25	9,417	10,621	(1,204)	96,489	117,734	(21,245)
Concealed firearm ID / \$60	12,566	14,729	(2,163)	140,389	169,847	(29,458)
Fingerprinting fee / \$20	4,420	5,168	(748)	48,731	54,808	(6,077)
Subpoena fee	0	70	(70)	35	70	(35)
Abstract criminal records / \$15	735	930	(195)	8,865	11,535	(2,670)
Police clearance additional copies	164	354	(190)	2,359	3,558	(1,199)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	855	747	108	8,019	9,208	(1,189)
Certified copy of records / \$10	0	0	0	9	0	9
Firearm inspection fee / \$5	4,311	4,806	(495)	52,423	47,583	4,840
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	946	946	0	17,501	19,823	(2,322)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	0	0	8,118	10,550	(2,432)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 86,323	\$ 99,515	\$ (13,192)	\$ 1,022,401	\$ 1,073,956	\$ (51,555)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	4,595	4,998	(403)	198,657	276,518	(77,862)
Use of money and property	0	1	(1)	8	10	(2)
TOTAL	\$ 4,595	\$ 4,999	\$ (404)	\$ 198,664	\$ 276,528	\$ (77,863)
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	72	(13)
TOTAL	\$ 0	\$ 7	\$ (7)	\$ 59	\$ 72	\$ (13)
Public School Library Resources Fund						
School library resources fund	69,268	84,015	(14,748)	807,441	998,285	(190,844)
Use of money and property	0	75	(75)	633	680	(48)
TOTAL	\$ 69,268	\$ 84,090	\$ (14,823)	\$ 808,074	\$ 998,965	\$ (190,891)
Rabies Prevention Fund						
Pet license	385	390	(5)	4,775	4,810	(35)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	4,970	4,260	710	51,325	48,615	2,710
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,355	\$ 4,650	\$ 705	\$ 56,100	\$ 53,425	\$ 2,675

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	August 2026	August 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Safe Streets Fund						
DOC - Safe streets fund	3,334	4,148	(814)	22,549	24,406	(1,857)
Use of money and property	0	3	(3)	33	35	(1)
TOTAL	\$ 3,334	\$ 4,152	\$ (818)	\$ 22,583	\$ 24,441	\$ (1,858)
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	197,404	699,071	(501,667)	8,321,174	7,589,767	731,407
Fee - compact Ordot tipping fee \$4 cu yd	200,000	992,654	(792,654)	10,776,994	10,724,420	52,574
Fee - uncompact Ordot tipping fee \$4 cu yd	100,000	140,483	(40,483)	1,530,209	583,186	947,023
Fee - uncompact Agat transfer station	0	2,578	(2,578)	32,789	38,952	(6,162)
Fee - Special Waste Commercial	45,000	611,899	(566,899)	1,353,040	4,669,139	(3,316,099)
Fee - uncompact Malojloj transfer station	0	4,988	(4,988)	63,577	50,303	13,274
Bulky Waste Collection	0	2,700	(2,700)	73,134	5,825	67,309
Miscellaneous	266,667	231,345	35,322	402,118	298,107	104,011
Restoration charge	0	3,200	(3,200)	18,150	37,100	(18,950)
Transfer charge	0	0	0	0	0	0
Reactivation charge	0	600	(600)	3,350	4,500	(1,150)
Trash tags	0	540	(540)	6,412	5,872	540
Fee - uncompact Harmon transfer	20,000	24,325	(4,325)	324,698	268,760	55,938
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	4,000	24,190	(20,190)	129,232	168,406	(39,174)
Use of money and property	0	1,037	(1,037)	89,754	57,137	32,617
TOTAL	\$ 833,071	\$ 2,739,608	\$ (1,906,537)	\$ 23,127,184	\$ 24,501,473	\$ (1,374,289)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	380,817	315,636	65,181	3,820,028	3,872,886	(52,857)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 380,817	\$ 315,636	\$ 65,181	\$ 3,820,028	\$ 3,872,886	\$ (52,857)
Tax Collection Enhancement Fund						
Passport fees	60,532	73,605	(13,073)	698,543	864,620	(166,077)
Passport expedite fees	8,736	10,410	(1,674)	108,898	133,475	(24,577)
Passport expedite mail fees	0	0	0	165	195	(30)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 69,268	\$ 84,015	\$ (14,747)	\$ 807,607	\$ 998,290	\$ (190,683)
Territorial Education Facilities Fund						
DRT property taxes	1,469,473	3,017,313	(1,547,841)	17,363,010	28,539,467	(11,176,457)
DRT property taxes - other	225,431	43,834	181,597	1,130,040	2,098,267	(968,227)
Penalties and interest	131,031	32,794	98,237	2,515,719	5,421,816	(2,906,097)
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	52	(52)	1,068	1,546	(479)
TOTAL	\$ 1,825,934	\$ 3,093,993	\$ (1,268,059)	\$ 21,009,837	\$ 38,061,183	\$ (15,051,347)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,289,279	3,614,007	(1,324,728)	26,550,536	26,762,062	(211,526)
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	16,440	(16,440)	416,497	141,441	275,056
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 2,289,279	\$ 3,630,447	\$ (1,341,168)	\$ 26,942,992	\$ 26,903,503	\$ 39,489
Water Research and Development Fund						
Well drilling permit	750	1,700	(950)	70,340	76,050	(5,710)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 750	\$ 1,700	\$ (950)	\$ 70,340	\$ 76,050	\$ (5,710)
GRAND TOTAL as of 08/31/2026:	11,101,805	15,085,907	(3,984,102)	149,418,546	164,104,885	(14,686,339)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 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	27,133	18,647	(8,486)	333,675	554,926	221,250
Use of money and property	7,197	0	(7,197)	79,162	13	(79,149)
TOTAL	\$ 34,330	\$ 18,647	\$ (15,683)	\$ 412,837	\$ 554,938	\$ 142,101
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	0	0	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	0	0	50	6,751	6,701
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 744,032	\$ 1,240,805	\$ 496,773
Chamorro Land Trust Operations Fund						
Land trust application fees	17,023	150	(16,873)	186,855	1,450	(185,405)
Commercial leases / license	48,160	32,683	(15,477)	605,261	1,027,550	422,289
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	\$ 65,183	\$ 32,833	\$ (32,350)	\$ 792,116	\$ 1,029,767	\$ 237,651
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	56,271	22,927	(33,344)	858,003	666,546	(191,457)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 56,271	\$ 22,927	\$ (33,344)	\$ 858,003	\$ 666,546	\$ (191,457)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	10	10
Passenger inspection fee - All	0	40	40	0	10,586	10,586
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	711,348	300,000	(411,348)	5,987,115	6,456,386	469,272
Cargo inspection fee - All	102,372	232,905	130,533	1,127,280	1,317,324	190,044
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	\$ 813,720	\$ 532,945	\$ (280,775)	\$ 7,114,394	\$ 7,785,842	\$ 671,448
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	40,848	30,348	(10,500)	441,235	558,699	117,463
Use of money and property	0	0	0	0	505	505
TOTAL	\$ 40,848	\$ 30,348	\$ (10,500)	\$ 441,235	\$ 559,204	\$ 117,968
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	150,820	155,887	5,067	1,718,986	1,795,002	76,015
Use of money and property	0	0	0	0	384	384
TOTAL	\$ 150,820	\$ 155,887	\$ 5,067	\$ 1,718,986	\$ 1,795,385	\$ 76,399
Environmental Health Fund						
Health permits - business	39,410	125,689	86,279	437,939	1,578,021	1,140,082
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	92,361	50,616	(41,745)	1,016,419	448,181	(568,238)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	277	277
TOTAL	\$ 131,771	\$ 176,305	\$ 44,534	\$ 1,454,691	\$ 2,026,480	\$ 571,789

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 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	1,235	0	(1,235)	6,106	790	(5,316)
Fire prevention fees	5,133	21,827	16,695	57,006	169,965	112,958
Other fees	215	7	(208)	11,299	3,130	(8,169)
Ambulance service	62,160	54,973	(7,187)	708,334	826,690	118,356
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 68,742	\$ 76,807	\$ 8,065	\$ 782,745	\$ 1,000,575	\$ 217,829
Guam Contractors License Board Fund						
Contractors fees	74,204	54,987	(19,218)	818,608	784,717	(33,891)
Use of money and property	0	0	0	0	438	438
TOTAL	\$ 74,204	\$ 54,987	\$ (19,218)	\$ 818,608	\$ 785,155	\$ (33,453)
Guam Environmental Trust Fund						
Insurance assessment fee	24,748	17	(24,731)	386,675	494,104	107,430
Use of money and property	0	0	0	0	213	213
TOTAL	\$ 24,748	\$ 17	\$ (24,731)	\$ 386,675	\$ 494,318	\$ 107,643
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	408,554	59,313	(349,241)	3,810,116	1,263,004	(2,547,112)
Diesel fuel tax	0	32,500	32,500	0	21,547	21,547
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	0	5	5	0	126	126
Surcharge on other fuels	0	1	1	0	210	210
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	408,554	91,819	(316,735)	3,810,117	1,284,888	(2,525,229)
Licenses and registrations	663,030	1,006,786	343,757	6,380,430	9,698,916	3,318,486
Use of money and property	0	0	0	0	1,621	1,621
TOTAL	\$ 1,071,584	\$ 1,098,605	\$ 27,021	\$ 10,190,546	\$ 10,985,424	\$ 794,878
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	106,883	119,765	12,882	1,128,683	2,179,027	1,050,344
Use of money and property	0	0	0	0	532	532
TOTAL	\$ 106,883	\$ 119,765	\$ 12,882	\$ 1,128,683	\$ 2,179,559	\$ 1,050,876
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,619	8,354	(265)	94,774	91,773	(3,001)
Use of money and property	0	0	0	0	118	118
TOTAL	\$ 8,619	\$ 8,354	\$ (265)	\$ 94,774	\$ 91,891	\$ (2,883)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,906	2,975	69	32,685	14,125	(18,560)
Dental Board License	1,686	3,325	1,639	15,964	8,660	(7,304)
Medical Board License	11,652	6,585	(5,067)	125,218	179,655	54,437
Nursing Board License	4,861	5,430	569	53,489	28,265	(25,224)
Optometry Board License	(10)	1,050	1,060	7,104	2,015	(5,089)
Pharmacy Board License	4,750	2,980	(1,770)	52,763	10,234	(42,529)
Cosmetology Board License	1,694	455	(1,239)	18,598	9,014	(9,584)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 27,539	\$ 22,800	\$ (4,739)	\$ 305,822	\$ 251,968	\$ (53,854)
Healthy Futures Funds						
Cigarettes	1,443,358	1,632,481	189,123	16,062,070	17,154,331	1,092,262
Cigars	22,244	0	(22,244)	299,401	(34,334)	(333,735)
Others	62,743	133,760	71,017	638,196	1,005,210	367,014
Distilled spirit	223,681	110,869	(112,812)	2,476,928	1,434,249	(1,042,679)
Vinous beverages	75,013	32,612	(42,402)	831,677	442,378	(389,299)
Malted fermented beverages	141,505	139,637	(1,867)	1,593,383	1,507,708	(85,676)
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	\$ 1,968,544	\$ 2,049,359	\$ 80,815	\$ 21,904,512	\$ 21,511,229	\$ (393,283)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Eleven Months Ended August 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	15,923	0	(15,923)	67,609	3,538	(64,070)
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	1,441	0	(1,441)	1,914	117,865	115,951
Dept of Public Health & Social Service	75,914	0	(75,914)	979,953	947,625	(32,328)
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	30,672	0	(30,672)	252,699	142,468	(110,231)
Department of Labor	2,651	0	(2,651)	209,723	3,931	(205,793)
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	\$ 126,600	\$ 0	\$ (126,600)	\$ 1,582,007	\$ 1,350,220	\$ (231,787)
Land Survey Revolving Fund						
Document tax - land survey fee	164,893	285,929	121,036	1,846,422	2,687,233	840,812
Rental of government land	0	1,949	1,949	0	33,507	33,507
Recording fee	68,139	21,609	(46,530)	750,210	249,439	(500,772)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	16,206	16,206	0	159,040	159,040
Rezonning 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	\$ 233,032	\$ 325,692	\$ 92,660	\$ 2,596,632	\$ 3,129,474	\$ 532,842
Limited Gaming Fund						
Bingo / Lottery	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	0	0	0	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	27,694	28,031	337	299,966	308,273	8,307
Dept of Parks & Rec - repair of facilities 1/3	27,789	28,935	1,146	300,217	318,218	18,001
GDOE - repair of facilities 1/3	27,788	28,935	1,147	300,216	318,218	18,002
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%	8,414	4,521	(3,893)	91,702	49,725	(41,977)
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	\$ 91,685	\$ 90,422	\$ (1,262)	\$ 992,101	\$ 996,678	\$ 4,577
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	650,379	439,664	(210,715)	7,063,676	8,423,798	1,360,122
Registration fees - Labor share	219,337	188,427	(30,909)	2,373,920	3,590,748	1,216,828
GRAP process fees (2.5% TAX CR)	0	38,141	38,141	0	121,381	121,381
Citation fee - non immigration temp worker	99,580	0	(99,580)	838,334	37,250	(801,084)
Citation fee - fair emplmt pract ofc	90,155	0	(90,155)	759,445	4,250	(755,195)
Use of money and property	0	0	0	0	1,964	1,964
TOTAL	\$ 1,059,450	\$ 666,232	\$ (393,218)	\$ 11,035,375	\$ 12,179,391	\$ 1,144,016
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	12,978	3,323	(9,655)	158,396	27,354	(131,042)
Room and Board Fees- Patient	0	0	0	0	4	4
Pharmacy Medication Fees	12,178	1,336	(10,842)	194,366	410,784	216,418
TOTAL	\$ 25,157	\$ 4,660	\$ (20,497)	\$ 352,762	\$ 438,142	\$ 85,380
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,648	2,250	602	18,219	23,050	4,831
Marriage application	2,344	2,700	356	25,892	28,355	2,463
Firearms permits	0	0	0	0	0	0
Birth certificate	7,372	6,730	(642)	81,302	58,917	(22,385)
Death certificate	2,035	2,460	425	22,643	22,780	137
Marriage certificate	3,536	3,470	(66)	39,143	31,125	(8,018)
Burial permit	308	1,005	697	3,313	5,030	1,717
Affidavit of paternity	932	840	(92)	9,977	8,794	(1,183)
Affidavit of public acknowledgment	37	0	(37)	398	60	(338)
Court order change of name	108	120	12	1,156	990	(166)
Declaratory judgement	38	40	2	374	390	16
Adoptions	56	55	(1)	560	955	395
Research fee	809	112	(697)	2,615	1,104	(1,511)
Use of money and property	0	0	0	0	9	9
TOTAL	\$ 19,223	\$ 19,782	\$ 559	\$ 205,592	\$ 181,559	\$ (24,033)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 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	27,703	26,438	(1,265)	303,616	298,129	(5,487)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	\$ 27,703	\$ 26,438	\$ (1,265)	\$ 303,616	\$ 298,129	\$ (5,487)
Police Services Fund						
Accessible parking fees 50%	0	0	0	5,761	1,031	(4,730)
Annual gun business registration / \$600	1,034	0	(1,034)	9,313	9,600	287
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,459	8,424	965	82,200	88,842	6,642
Police blotter report \$1 1st page / \$10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	26,425	25,005	(1,420)	290,470	298,541	8,071
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	21,113	19,480	(1,633)	232,448	240,729	8,281
Non-concealed firearm ID / \$25	10,620	9,417	(1,203)	116,636	96,489	(20,147)
Concealed firearm ID / \$60	9,623	12,566	2,943	106,032	140,389	34,357
Fingerprinting fee / \$20	6,352	4,420	(1,932)	69,928	48,731	(21,197)
Subpoena fee	37	0	(37)	194	35	(159)
Abstract criminal records / \$15	32	735	703	362	8,865	8,503
Police clearance additional copies	6	164	158	53	2,359	2,306
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	16	855	839	190	8,019	7,829
Certified copy of records / \$10	0	0	0	50	9	(41)
Firearm inspection fee / \$5	2,526	4,311	1,785	24,545	52,423	27,878
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	471	946	475	4,597	17,501	12,904
Restitutions GPD	291	0	(291)	10,226	0	(10,226)
Other revenues - GPD	0	0	0	30,386	8,118	(22,269)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 86,002	\$ 86,323	\$ 321	\$ 983,390	\$ 1,022,401	\$ 39,011
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	20,170	4,595	(15,575)	254,835	198,657	(56,178)
Use of money and property	0	0	0	0	8	8
TOTAL	\$ 20,170	\$ 4,595	\$ (15,575)	\$ 254,835	\$ 198,664	\$ (56,170)
Public Recreation Services Fund						
Park fees / park use permits	2,721	0	(2,721)	30,509	0	(30,509)
Park vendor permits	3,709	0	(3,709)	33,580	0	(33,580)
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	1,240	0	(1,240)	8,228	0	(8,228)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	129	0	(129)	3,097	0	(3,097)
Paseo Recreational Center	259	0	(259)	259	0	(259)
Hagatna / Tiyan Tennis Center	130	0	(130)	1,520	0	(1,520)
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	\$ 8,187	\$ 0	\$ (8,187)	\$ 77,191	\$ 59	\$ (77,132)
Public School Library Resources Fund						
School library resources fund	97,212	69,268	(27,945)	1,067,517	807,441	(260,076)
Use of money and property	0	0	0	0	633	633
TOTAL	\$ 97,212	\$ 69,268	\$ (27,945)	\$ 1,067,517	\$ 808,074	\$ (259,443)
Rabies Prevention Fund						
Pet license	1,950	385	(1,565)	21,221	4,775	(16,446)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,734	4,970	2,236	27,225	51,325	24,100
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,684	\$ 5,355	\$ 671	\$ 48,446	\$ 56,100	\$ 7,654

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Eleven Months Ended August 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	2,591	3,334	743	45,622	22,549	(23,073)
Use of money and property	0	0	(0)	0	33	33
TOTAL	\$ 2,591	\$ 3,334	\$ 743	\$ 45,622	\$ 22,583	\$ (23,040)
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	669,349	197,404	(471,945)	8,384,186	8,321,174	(63,013)
Fee - compact Ordof tipping fee \$4 cu yd	1,342,047	200,000	(1,142,047)	10,719,368	10,776,994	57,627
Fee - uncompact Ordof tipping fee \$4 cu yd	127,371	100,000	(27,371)	1,607,968	1,530,209	(77,758)
Fee - uncompact Agat transfer station	5,238	0	(5,238)	60,515	32,789	(27,726)
Fee - Special Waste Commercial	0	45,000	45,000	0	1,353,040	1,353,040
Fee - uncompact Malojloj transfer station	5,692	0	(5,692)	69,373	63,577	(5,797)
Bulky Waste Collection	0	0	0	0	73,134	73,134
Miscellaneous	0	266,667	266,667	0	402,118	402,118
Restoration charge	2,546	0	(2,546)	47,025	18,150	(28,875)
Transfer charge	0	0	0	0	0	0
Reactivation charge	578	0	(578)	4,899	3,350	(1,549)
Trash tags	1,083	0	(1,083)	10,263	6,412	(3,851)
Fee - uncompact Harmon transfer	30,724	20,000	(10,724)	319,895	324,698	4,803
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	4,000	4,000	0	129,232	129,232
Use of money and property	0	0	0	0	89,754	89,754
TOTAL	\$ 2,184,626	\$ 833,071	\$ (1,351,555)	\$ 21,223,492	\$ 23,127,184	\$ 1,903,692
Street Light Fund						
Abandoned vehicle fee - vehicle registration	344,176	380,817	36,641	3,783,748	3,820,028	36,280
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 344,176	\$ 380,817	\$ 36,641	\$ 3,783,748	\$ 3,820,028	\$ 36,280
Tax Collection Enhancement Fund						
Passport fees	95,923	60,532	(35,391)	1,053,601	698,543	(355,058)
Passport expedite fees	1,870	8,736	6,866	20,509	108,898	88,389
Passport expedite mail fees	0	0	0	0	165	165
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 97,793	\$ 69,268	\$ (28,525)	\$ 1,074,110	\$ 807,607	\$ (266,504)
Territorial Education Facilities Fund						
DRT property taxes	2,506,639	1,469,473	(1,037,167)	27,644,642	17,363,010	(10,281,632)
DRT property taxes - other	0	225,431	225,431	0	1,130,040	1,130,040
Penalties and interest	475,151	131,031	(344,120)	5,245,361	2,515,719	(2,729,641)
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	\$ 2,981,790	\$ 1,825,934	\$ (1,155,856)	\$ 32,890,003	\$ 21,009,837	\$ (11,880,166)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,828,418	2,289,279	(539,139)	30,818,962	26,550,536	(4,268,426)
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	416,497	416,497
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 2,828,418	\$ 2,289,279	\$ (539,139)	\$ 30,818,962	\$ 26,942,992	\$ (3,875,970)
Water Research and Development Fund						
Well drilling permit	13,931	750	(13,181)	80,814	70,340	(10,474)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 13,931	\$ 750	\$ (13,181)	\$ 80,814	\$ 70,340	\$ (10,474)
GRAND TOTAL as of 08/31/2026:	14,896,236	11,101,805	(3,794,431)	158,564,876	149,418,546	(9,146,330)