Outlook

Messages & Communications Doc. No. 38GL-26-3099. To rescind and replace.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Date Thu 10/29/2026 11:31 AM
To Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc Frank Blas Jr. <speakerblas@guamlegislature.gov>

1 attachment (3 MB)
102926COMM Doc. No. 38GL-26-3099.pdf;

Håfa Adai Clerks Office,
Please see attached, **Messages & Communications Doc. No. 38GL-26-3099** for processing:

√	**38GL-26-3099**	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending September 30, 2026*

Kindly reply to this email.

Si Yu'os ma'âse',

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-26-3099*Rescind and Replace*

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov> Wed, Oct 28, 2026 at 4:35 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-26-3099 to rescind and replace email sent on 10/26/26 at 1:10 p.m.

38GL-26-3099	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending September 30, 2026*

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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On Wed, Oct 28, 2026 at 8:51 AM Giana Sanchez <giana.sanchez@bbmr.guam.gov> wrote:

> *Håfa Adai!* Speaker Blas, Jr. and Public Auditor Cruz,
>
> Please rescind and replace the cover letter for the Special Revenue Fund Tracking Report with the attached document to include the signatory requirements.
>
> Kindly acknowledge receipt of this email.
>
> Sincerely,
>
> **Giana Lyn Sanchez**
> *Customer Service Representative*
> *Bureau of Budget & Management Research*
> *P.O. Box 2950*
> *Hagatna, Guam 96932*
> *(Work) (671) 475-9107 / (Fax) (671) 472-2825*

On Thu, Oct 22, 2026 at 4:50 PM Giana Sanchez <giana.sanchez@bbmr.guam.gov> wrote:

> *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 September 2026.
>
> Please acknowledge receipt of this email.
>
> Sincerely,
>
> **Giana Lyn Sanchez**
> *Customer Service Representative*
> *Bureau of Budget & Management Research*
> *P.O. Box 2950*
> *Hagatna, Guam 96932*
> *(Work) (671) 475-9107 / (Fax) (671) 472-2825*

4 attachments

38GL-26-3099 (r).pdf
462K

Special Revenue Fund Report for September 2026 (1) (1).pdf
120K

Consolidated Revenue Expenditure Report for September 2026 (1).pdf
414K

Special Revenue Fund Report for September 2026 (1).pdf
682K

38th Committee On Rules <committeeonrules@guamlegislature.gov> Thu, Oct 29, 2026 at 10:30 AM
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]

THE GUAM LEGISLATURE

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

CRER & Special Fund Reports for September 2026

Giana Sanchez <giana.sanchez@bbmr.guam.gov> Wed, Oct 28, 2026 at 8:50 AM
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,

Please rescind and replace the cover letter for the Special Revenue Fund Tracking Report with the attached document to include the signatory requirements.

Kindly acknowledge receipt of this email.

Sincerely,

Giana Lyn Sanchez
Customer Service Representative
Bureau of Budget & Management Research
P.O. Box 2950
Hagatna, Guam 96932
(Work) (671) 475-9107 / (Fax) (671) 472-2825

Doc Type: 38GL-26-3099
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.
October 28, 2026
Time: 8:50 AM
Received:

On Thu, Oct 22, 2026 at 4:50 PM Giana Sanchez <giana.sanchez@bbmr.guam.gov> wrote:
[Quoted text hidden]

Special Revenue Fund Report for September 2026.pdf
120K

BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

OCT 2 2 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
Hagåtnå, 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 September 30, 2026 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft form for the period provided and are subject to change. Should you have any questions, please do not hesitate to contact this office.

Senseramente,

LESTER L. CARLSON, JR.

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

38GL-26-3099
Messages and Communications
RECEIVED
COMMITTEE ON RULES
October 28, 2026
4:35 p.m.
Marie Crisostomo

BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

OCT 2 2 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
Hagåtnå, Guam 96932

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending September 30, 2026. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 38-60. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

It is important to note that the report does not include ACTC collections as part of the revenue levels as it is no longer separately remitted; however, it is subsumed into the CTC advance payment from the US Treasury. ***Further, the report incorporates legislative appropriation measures passed via P.L. 38-60, P.L. 38-75, P.L. 38-80, P.L. 38-119, P.L. 38-124, P.L. 38-134, P.L. 38-135, and P.L. 38-136.***

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 - Revenue [1/]
General Fund

	Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2026 and FY2025 For the Month Ending September			Combined Comparative Statement of Revenues YTD ACTUAL Collection Comparison FY2026 and FY2025 Twelve month ending September 2025		
	2026 September	2025 September	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Income Taxes:						
Individual	$ 10,736,042	$ 10,702,680	$ 33,361	$ 113,727,031	$ 116,650,711	$ (2,923,680)
Corporation	33,751,907	28,127,824	5,624,083	174,079,626	140,712,550	33,367,076
Withholding	33,096,247	29,788,983	3,307,264	344,493,666	327,628,224	16,865,442
Income Taxes	**77,584,196**	**68,619,487**	**8,964,708**	**632,300,323**	**584,991,485**	**47,308,838**
Business privilege taxes:						
Gross Receipts Taxes	31,913,035	33,278,112	(1,365,077)	383,652,730	403,014,612	(19,361,883)
Other Taxes:						
Use Tax	527,239	716,535	(189,296)	6,984,616	5,836,858	1,147,757
Business Privilege Taxes	**32,440,274**	**33,994,647**	**(1,554,373)**	**390,637,345**	**408,851,470**	**(18,214,125)**
Licenses, Fees & Penalties	**277,297**	**290,163**	**(12,866)**	**5,058,581**	**4,824,173**	**234,409**
Use of Money & Property	**309,470**	**350,723**	**(41,252)**	**3,452,440**	**4,492,819**	**(1,040,379)**
Federal Sources:						
Section 30	0	0	0	79,732,367	76,402,101	3,330,266
Immigration fees	7,048,430	348,240	6,700,190	12,411,495	3,958,635	8,452,860
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	0	0	29,986	38,732	(8,746)
Federal Sources	**7,048,430**	**348,240**	**6,700,190**	**92,173,848**	**80,399,468**	**11,774,380**
Department Charges:						
Agriculture	0	0	0	30	233	(203)
Police & Corrections	10	30	(20)	120	12,270	(12,150)
Public Works	1,725	8,550	(6,825)	60,380	124,850	(64,470)
Public Health	540	760	(220)	50,470	8,980	41,490
Commerce	0	0	0	600	0	600
Other charges	100,539	137,179	(36,640)	1,033,085	1,324,654	(291,569)
Department Charges	**102,814**	**146,519**	**(43,705)**	**1,144,685**	**1,470,987**	**(326,302)**
TOTAL GENERAL FUND REVENUES	**$ 117,762,481**	**$ 103,749,779**	**$ 14,012,702**	**$ 1,124,767,222**	**$ 1,085,030,402**	**$ 39,736,820**
PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 38-60) [2/]	2,539,624	4,420,901	$ (1,881,277)	25,359,760	44,145,511	$ (18,785,751)

FOOTNOTES:

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

2/ Estimates are recorded for the provision for FY 2026 Refunds.

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

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2026.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60.

Note 4: In FY18, the Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam

Consolidated Revenue / Expenditure Report [1/]

General Fund

	MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending September 2026 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]			Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE For the 4th Quarter 2026 Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter]		
	FY2026 Adopted Revenues Allocated for the Month of September [2/]	FY2026 Actual Collections For the Month September	Favorable (Unfavorable)	FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 8,889,935	$ 10,736,042	$ 1,846,107	$ 15,899,369	$ 18,106,465	$ 2,207,096
Corporation	20,037,674	33,751,907	13,714,233	30,724,936	43,490,146	12,765,210
Withholding	27,236,354	33,096,247	5,859,893	78,322,447	91,116,682	12,794,235
Income Taxes	**56,163,963**	**77,584,196**	**21,420,233**	**124,946,752**	**152,713,294**	**27,766,542**
Business privilege taxes:						
Gross Receipts Taxes	33,142,764	31,913,035	(1,229,729)	96,490,926	97,672,604	1,181,678
Other Taxes:						
Use Tax	618,005	527,239	(90,766)	2,014,272	1,619,924	(394,348)
Business Privilege Taxes	**33,760,769**	**32,440,274**	**(1,320,495)**	**98,505,198**	**99,292,528**	**787,330**
Licenses, Fees & Penalties	**246,740**	**277,297**	**30,557**	**1,005,921**	**1,162,712**	**156,791**
Use of Money & Property	**69,157**	**309,470**	**240,313**	**474,839**	**935,905**	**461,066**
Federal Sources:						
Section 30	0	0	0	0	0	0
Immigration fees	118,695	7,048,430	6,929,735	364,575	7,048,430	6,683,855
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	0	0	0	6,960	6,960
Federal Sources	**118,695**	**7,048,430**	**6,929,735**	**364,575**	**7,055,390**	**6,690,815**
Department Charges:						
Agriculture	0	0	0	0	0	0
Police & Corrections	0	10	10	0	20	20
Public Works	0	1,725	1,725	0	7,980	7,980
Public Health	0	540	540	0	45,980	45,980
Commerce	0	0	0	0	600	600
Other charges	140,754	100,539	(40,215)	572,926	402,558	(170,369)
Department Charges	**140,754**	**102,814**	**(37,940)**	**572,926**	**457,138**	**(115,789)**
TOTAL GENERAL FUND REVENUES	**$ 90,500,078**	**$ 117,762,481**	**$ 27,262,403**	**$ 225,870,211**	**$ 261,616,967**	**$ 35,746,756**

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).

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.

DRAFT

Government of Guam
Consolidated Revenue / Expenditure Report 1/
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Twelve Months Ending September 2026 Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]			FY2026 ADOPTED Revenues vs. PROJECTED Revenues to Year End Pursuant to 2GCA. Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; SGCA. Ch.4 §4109'(c))) [due no later than 20 days after month-end]; and P.L. 31-233, Ch XIII §7 [due no later than 30 days after month-end]		
	FY2026 Adopted Revenues for the Cumulative Period	FY2026 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2026 Adopted Revenues (Full Year Projection)	FY2026 Revenue Tracking	Favorable Increase (Decrease)
Income Taxes:						
Individual	$ 102,507,383	$ 113,727,031	$ 11,219,647	$ 102,507,383	$ 113,727,031	$ 11,219,647
Corporation	116,090,538	174,079,626	57,989,089	116,090,538	174,079,626	57,989,089
Withholding	315,685,559	344,493,666	28,808,107	315,685,559	344,493,666	28,808,107
Income Taxes	**534,283,480**	**632,300,323**	**98,016,843**	**534,283,480**	**632,300,323**	**98,016,843**
Business privilege taxes:						
Gross Receipts Taxes	368,794,933	383,652,730	14,857,797	368,794,933	383,652,730	14,857,797
Other Taxes:						
Use Tax	7,957,733	6,984,616	(973,117)	7,957,733	6,984,616	(973,117)
Business Privilege Taxes	**376,752,666**	**390,637,345**	**13,884,679**	**376,752,666**	**390,637,345**	**13,884,679**
Licenses, Fees & Penalties	**4,597,340**	**5,058,581**	**461,241**	**4,597,340**	**5,058,581**	**461,241**
Use of Money & Property	**2,045,097**	**3,452,440**	**1,407,343**	**2,045,097**	**3,452,440**	**1,407,343**
Federal Sources:						
Section 30	79,732,367	79,732,367	0	79,732,367	79,732,367	0
Immigration fees	1,636,401	12,411,495	10,775,094	1,636,401	12,441,481	10,805,080
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	29,986	29,986	0	0	0
Federal Sources	**81,368,768**	**92,173,848**	**10,805,080**	**81,368,768**	**92,173,848**	**10,805,080**
Department Charges:						
Agriculture	0	30	30	0	0	0
Police & Corrections	0	120	120	0	0	0
Public Works	0	60,380	60,380	0	0	0
Public Health	0	50,470	50,470	0	0	0
Commerce	0	600	600	0	0	0
Other charges	1,342,245	1,033,085	(309,160)	1,342,245	1,144,685	(197,560)
Department Charges	**1,342,245**	**1,144,685**	**(197,560)**	**1,342,245**	**1,144,685**	**(197,560)**
TOTAL GENERAL FUND REVENUES	**$ 1,000,389,596**	**$ 1,124,767,222**	**$ 124,377,626**	**$ 1,000,389,596**	**$ 1,124,767,222**	**$ 124,377,626**
			12.43%			12.43%

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.

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

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2026.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60.

Note 4: In FY18, the Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting.; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

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

P.L. No.	Program	Appropriation
P. L. 38-60 (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 Educational Facilities Fund Shortfall	(13,186,080)
Guam Highway Fund Shortfall	(1,183,772)
Healthy Futures Fund Shortfall	(206,833)
Tourist Attraction Fund Shortfall	(4,226,620)
TOTAL	**(18,803,305)**

NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE	**$ 44,369,696**

DRAFT

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of September 30, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
GENERAL GOVERNMENT				
Office of I Maga'hågan Guåhan	5,441,055	7,631,159	83,359	(2,273,463)
Office of I Segundu Na Maga'lahen Guahan	410,369	698,418	-	(288,049)
Guam Medical Referral Assistance Office	665,849	543,955	1,730	120,164
Bureau of Womens Affairs	272,277	273,307	-	(1,030)
Bureau of Budget & Management Research (BBMR)	1,239,837	1,014,298	57,265	168,274
Civil Service Commission	1,449,798	1,323,694	85,335	40,770
Department of Administration (DOA)	10,518,842	10,700,127	123,385	(304,671)
DOA - Charter School Administrative Support	143,571	95,168	-	48,403
Department of Land Management	963,078	924,654	8,785	29,639
Chamorro Land Trust Commission (CLTC)	654,883	201,003	-	453,880
Department of Revenue & Taxation (DRT)	14,713,861	15,678,868	263,530	(1,228,537)
Office of the Attorney General Operations (OAG)	22,126,390	15,223,023	900,256	6,003,111
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
Office of Technology	5,362,796	3,908,016	79,675	1,375,104
Mayors' Council of Guam (MCOG) - Operations	16,807,881	13,619,986	691,209	2,496,687
MCOG - Island Beautification Programs	422,126	241,429	39,472	141,225
Office of Public Accountability	2,252,943	2,182,963	-	69,980
I Liheslaturan Guåhan (Legislature)	9,604,035	9,604,035	-	-
Legislature - Office of Finance and Budget	498,740	498,740	-	-
Legislature - Guam Youth Congress	15,000	15,000	-	-
Guam Ethics Commission	552,680	441,443	20,129	91,108
Office of Veterans Affairs (OVA)	1,246,443	596,323	15,000	635,120
P.E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	2,853,585	-	1,261,085
TOTAL - GENERAL GOVERNMENT	**99,663,263**	**88,418,953**	**2,369,129**	**8,875,181**
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	53,518,873	52,064,486	2,312,880	(858,493)
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
GPD - Safe Schools Initiative	142,585	22,240	81,713	38,632
GPD - Guam Crime Stoppers	100,000	100,000	-	-
GPD - Police Officer Cycle	1,085,311	1,083,983	-	1,328
Department of Corrections (DOC)	34,234,475	35,490,267	121,246	(1,377,038)
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	1,874,693	-	(229,153)

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 September 30, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
PROTECTION OF LIFE & PROPERTY (CONTINUED)					
Department of Youth Affairs (DYA)	7,743,436	5,861,272	57,741	1,824,424	
DYA - Youth Programs	200,000	200,000	-	-	
DYA - Summer Employment and Youth Training Program	1,815,863	2,280,924	-	(465,061)	
Guam Fire Department (GFD)	38,514,050	39,079,341	360,242	(925,534)	
GFD - Firefighter Recruitment Cycle	1,392,942	712,822	-	680,120	
Guam Customs & Quarantine Agency (CQA)	14,587,104	13,432,229	101,911	1,052,964	
Unified Judiciary Operations (Judiciary)	43,760,143	43,760,143	-	-	3/
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-	
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-	
Chief Medical Examiner	822,999	656,916	425	165,658	
Guam Environmental Protection Agency (GEPA)	469,812	396,906	62,164	10,742	
GEPA - Beach Monitoring	46,903	160	-	46,743	
TOTAL - PROTECTION OF LIFE & PROPERTY	**202,292,280**	**199,173,710**	**3,098,322**	**20,248**	
PUBLIC HEALTH					
Department of Public Health & Social Services (DPHSS)	9,923,827	7,436,363	497,484	1,989,979	
DPHSS - MIP/MIPPR Program	3,019,639	2,703,944	-	315,695	
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	45,892	-	-	45,892	
DPHSS - Medicaid Program	29,892,658	31,280,497	-	(1,387,839)	
DPHSS - Children's Health Insurance Program	1,855,841	2,401,308	-	(545,467)	
DPHSS - Division of Senior Citizens Programs	9,395,000	8,817,619	226,804	350,577	
DPHSS - Public Assistance Program	3,016,139	2,396,135	-	620,004	
DPHSS - Enhanced Allotment Plan	378,776	54,358	-	324,418	
DPHSS - Medical Cannabis Program	253,440	151,580	-	101,860	
DPHSS - Bureau of Social Services Administration	8,019,850	8,195,090	117,240	(292,480)	
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,346,516	-	12,699	
DPHSS - Child Protective Services	2,220,129	1,808,802	-	411,327	
DPHSS - Foster Group Home	950,558	951,825	15,211	(16,477)	
DPHSS - Homeless Coalition Grants	500,000	362,484	-	137,516	
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	8,848,576	81,712	(2,226)	
GBHWC - Youth & Mental Health First Aid	285,170	82,445	135,850	66,875	
GBHWC - Youth Suicide Prevention and Peace Program	81,750	30,079	9,921	41,750	
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	22,771,152	-	-	
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	7,014,994	-	-	
DOA - Residential Treatment Fund	2,500,000	2,528,686	-	(28,686)	
TOTAL - PUBLIC HEALTH	**113,412,091**	**110,182,452**	**1,084,221**	**2,145,417**	

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 September 30, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE	
PUBLIC EDUCATION					
Guam Department of Education Operations (GDOE)	228,187,734	228,187,734	-	-	
GDOE - Chamoru Studies Division	513,824	513,824	-	-	
GDOE - Menstrual Hygiene Products	25,000	25,000	-	-	
GDOE - School Maintenance/Repairs	10,000,000	10,000,000	-	-	
GDOE - Y Kuentan Salappe' I Prinsepat	1,200,000	1,200,000	-	-	
Guam Academy Charter School Council (GACSC)	25,545,000	20,683,683	-	4,861,317	
University of Guam Operations (UOG)	39,956,147	39,956,147	-	-	4/
UOG - Scholarships (SSFAP)	3,565,285	3,565,285	-	-	
UOG - Aquaculture Development and Training Center	114,000	114,000	-	-	
UOG - WERI (Guam Hydrologic Survey)	499,946	499,946	-	-	
UOG - WERI (Water Resource Monitoring)	292,232	292,232	-	-	
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	562,781	-	-	
UOG - KPRG Operations	200,000	200,000	-	-	
UOG - Guampedia Foundation	150,000	150,000	-	-	
UOG - Guam Green Growth Initiative	500,000	500,000	-	-	
UOG - Sea Grant Program	500,000	500,000	-	-	
UOG - Guam Press (Publishing House)	100,000	100,000	-	-	
UOG - GDOE Textbooks to UOG Press	481,578	481,578	-	-	
Guam Community College Operations (GCC)	14,513,358	14,513,358	-	-	
GCC - WICHE Administrative Office	78,500	78,500	-	-	
GCC - Peace Officer Standards and Training (POST) Commission	300,000	300,000	-	-	
TOTAL - PUBLIC EDUCATION	**327,285,385**	**322,424,068**	**-**	**4,861,317**	
COMMUNITY SERVICES					
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,329,297	2,069,265	9,003	251,029	
Guam Regional Transit Authority	2,840,499	2,027,570	128,457	684,473	
TOTAL - COMMUNITY SERVICES	**5,169,796**	**4,096,835**	**137,460**	**935,501**	
RECREATION					
Department of Parks & Recreation (DPR)	3,657,693	3,323,585	76,741	257,367	
DPR - Guam Historic Resources Division	848,666	565,833	11,957	270,876	
DPR - Park Patrol Officer Reserve Program	90,000	52,000	9,180	28,820	
TOTAL - RECREATION	**4,596,359**	**3,941,418**	**97,877**	**557,063**	

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 September 30, 2026

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS 1/	EXPENDITURES 2/	ENCUMBRANCES	FUNDS AVAILABLE	
INDIVIDUAL & COLLECTIVE RIGHTS					
Department of Labor (DOL)	238,581	205,381	17,578	15,622	
Department of Labor - Worker's Compensation Fund	400,000	324,496	-	75,504	
Department of Military Affairs	1,197,710	614,295	3,263	580,152	
Guam Election Commission (GEC)	2,855,669	2,435,331	21,574	398,765	
Department of Chamorro Affairs (DCA)	2,789,633	1,860,228	367,761	561,644	
DCA - Guam Cultural Repository	1,417,126	564,252	105,502	747,371	
Commission on Decolonization (COD) - Operations	152,939	148,363	27	4,549	
COD - Public Information Program	164,549	90,555	1,750	72,244	
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	486,715	-	286,151	
CAHA - Guam Territorial Band	45,000	36,945	-	8,055	
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	286,320	2,501	154,769	
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	157,016	19,120	550,430	
Public Defender Services Corporation (PDSC)	10,098,308	10,098,308	-	-	5/
PDSC - Private Attorney Panel	164,486	164,486	-	-	
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	**21,467,022**	**17,472,691**	**539,075**	**3,455,256**	
ECONOMIC DEVELOPMENT					
Department of Agriculture - DOAg	4,546,732	4,528,977	26,424	(8,668)	
DOAg - Animal Shelter (GAIN)	142,585	106,939	35,646	-	
DOAg - Civilian Volunteer Conservation Officers Program	200,000	15,364	18,299	166,337	
DOAg - GAIN Spay & Neuter Program	450,000	335,826	115,150	(976)	
Bureau of Statistics & Plans (BSP)	1,973,531	1,599,409	60,962	313,160	
Guam Visitors Bureau (GVB)	3,245,571	2,704,643	-	540,929	
TOTAL - ECONOMIC DEVELOPMENT	**10,558,419**	**9,291,157**	**256,480**	**1,010,782**	
MISCELLANEOUS APPROPRIATIONS					
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	6,488,457	-	(225,622)	
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	63,932,600	-	(18,489,694)	
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	87,128	-	12,872	
DOA - Government Annual Single Audit	700,000	536,650	-	163,350	
DOA - Financial Management Information System Contract	4,394,575	4,287,632	40,204	66,739	
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	130,254	39,217	
TOTAL - MISCELLANEOUS APPROPRIATIONS	**81,809,333**	**99,427,186**	**291,108**	**(17,908,961)**	

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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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
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	12,661,161	12,661,161	-	-
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	**63,392,035**	**63,392,035**	**-**	**0**
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60				
GMHA Pharmaceutical Fund	-	22,828,406	-	(22,828,406)
Better Public Service Fund	-	386,161	-	(386,161)
GSWA New Cell	-	2,797,292	-	(2,797,292)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	**-**	**26,011,858**	**-**	**(26,011,858)**
TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES	**929,645,983**	**943,832,362**	**7,873,673**	**(22,060,052)**
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**	**20,000,000**	**-**	**5,000,000**
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	-	-	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	583,000	-	-
CME - Operations [P.L. 38-60, Ch. V, Sec. 1(v)(2)]	500,000	-	70,000	430,000
GETC/PBS - Operations [P.L. 38-60, Ch. V, Sec. 1(bb)(2)]	970,000	389,070	-	580,930
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]	1,435,514	1,435,514	-	-
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	173,000	-	-
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	923,335	572,341	504,324
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	1,282,470	-	248,539
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**	**5,586,389**	**642,341**	**28,352,918**

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

EXPENDITURES & ENCUMBRANCES	APPROPRIATIONS [1/]	EXPENDITURES [2/]	ENCUMBRANCES	FUNDS AVAILABLE
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	5,200,000	-	-
TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS	**15,200,000**	**15,200,000**	**-**	**-**
GRAND TOTAL APPROPRIATIONS PER P.L. 38-60	**1,004,427,631**	**984,618,752**	**8,516,014**	**11,292,865**
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	19,745,714	-	-
I Liheslaturan Guåhan (Legislature) - Cybersecurity and Information Technology	890,000	890,000	-	-
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	**26,635,714**	**26,633,475**	**-**	**2,239**
TYPHOON SINLAKU AND TYPHOON BAVI RECOVERY PURSUANT TO P.L. 38-124 & P.L. 38-134				6/
Office of I Maga'hågan Guåhan	10,000,000	2,181,938	2,435,137	5,382,926
Mayors' Council of Guam	4,750,000	3,093,322	1,132,933	523,745
Office of I Maga'hågan Guåhan - State Active Duty (SAD) - Typhoon Sinlaku	580,536	1,108,371	-	(527,834)
Department of Agriculture - Crop Loss Compensation Program	2,000,000	1,231,791	29,915	738,294
Guam Department of Education	2,200,000	1,250,000	-	950,000
Mayors' Council of Guam	4,850,000	2,369,681	1,804,615	675,704
Office of I Maga'hågan Guåhan - State Active Duty (SAD) - Typhoon Bavi	619,464	100,405	-	519,059
TOTAL - TYPHOON SINLAKU AND BAVI RECOVERY	**25,000,000**	**11,335,507**	**5,402,600**	**8,261,893**
ADDITIONAL APPROPRIATIONS PURSUANT TO P.L. 38-135				
Office of I Maga'hågan Guåhan - Super Typhoon Bavi (Rainy Day Fund)	10,861,849	-	-	10,861,849
Office of I Maga'hågan Guåhan - Fisherman's Co-Op Facility (Rainy Day Fund)	500,000	500,000	-	-
Department of Agriculture - Farmer's Assistance Program (Rainy Day Fund)	2,000,000	292,985	-	1,707,015
DPHSS - Child Care Subsidy (FY2026 Net Unobligated Excess Revenue)	7,630,000	3,653,338	-	3,976,662
A. B. Won Pat International Authority (FY2026 Net Unobligated Excess Revenue)	8,400,000	8,400,000	-	-
DOA - Aviation Fuel Tax Arrearages (FY2026 Net Unobligated Excess Revenue)	9,254,625	9,254,625	-	-
TOTAL - P.L. 38-135	**38,646,474**	**22,100,948**	**-**	**16,545,526**
GRAND TOTAL APPROPRIATIONS IN FY 2026	**1,094,709,819**	**1,044,688,682**	**13,918,614**	**36,102,523**

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

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)

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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

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

OCT 2 2 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
Hagåtnå, 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 September 30, 2026 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

The attached reports are in draft form for the period provided and are subject to change. Should you have any questions, please do not hesitate to contact this office.

Senseramente,

LESTER L. CARLSON, JR.

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 September 30, 2026

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

Attachment A

Month		*CQA Inspections Services Fund* 209	*Guam Educational Facilities Fund* 205	*Guam Highway Fund* 208	*Healthy Futures Fund* 602	*Solid Waste Operations Fund* 416	*Tourist Attraction Fund* 206
		Description/Fund Code					
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	200,257	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	1,054,562	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	5,204,766	1,042,140	2,047,048	2,194,016	2,761,610
(I) June	Actual	611,877	2,402,204	1,104,472	1,675,774	2,086,802	1,810,938
(J) July	Actual	777,664	3,013,106	964,210	2,057,349	2,458,686	2,219,655
(K) August	Actual	831,970	1,822,629	1,098,815	2,049,584	2,311,682	2,325,727
(L) September	Actual	430,904	1,261,012	1,296,082	2,166,022	1,881,960	2,435,412
(M) **Tracking FY 2026**		**8,515,981**	**22,685,311**	**12,281,793**	**23,677,770**	**26,687,395**	**29,414,852**
(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)**	**864,348**	**(13,186,080)**	**(1,183,772)**	**(206,833)**	**3,246,209**	**(4,226,620)**

1/ Reflective of the adopted gross revenue level.

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

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September 2026	September 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	8,515	7,018	1,497	562,591	528,908	33,683
Use of money and property	0	1	(1)	16	17	(1)
TOTAL	$ 8,515	$ 7,019	$ 1,496	$ 562,606	$ 528,925	$ 33,682
Better Public Service Fund						
Transfers in - General Fund	173,454	259,810	(86,356)	559,615	835,146	(275,531)
Transfers in - Highway Fund	275,822	255,708	20,113	1,069,880	1,041,230	28,651
Transfers in - Gu Environmental Fund	2,738	40,130	(37,392)	51,747	78,900	(27,153)
Transfers in - Health/Human Services Fund	500	2,390	(1,890)	2,950	4,010	(1,060)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	2,182	200	1,982	4,557	8,323	(3,766)
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	$ 454,696	$ 558,239	$ (103,542)	$ 1,695,501	$ 1,967,684	$ (272,183)
Chamorro Land Trust Operations Fund						
Land trust application fees	150	0	150	1,600	850	750
Commercial leases / license	33,740	45,289	(11,549)	1,061,290	1,053,827	7,463
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	99	(99)	964	1,086	(122)
TOTAL	$ 33,890	$ 45,387	$ (11,498)	$ 1,063,854	$ 1,055,763	$ 8,091
Corrections Revolving Fund						
DOC revolving fund	142,392	318,350	(175,958)	808,938	1,338,072	(529,134)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 142,392	$ 318,350	$ (175,958)	$ 808,938	$ 1,338,072	$ (529,134)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	10	0	10
Passenger inspection fee - All	10	320	(310)	10,596	17,330	(6,734)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	300,000	500,000	(200,000)	7,055,189	7,081,594	(26,404)
Cargo inspection fee - All	130,894	66,605	64,288	1,448,217	319,137	1,129,080
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	230	(230)	1,963	2,102	(139)
TOTAL	$ 430,904	$ 567,155	$ (136,251)	$ 8,515,981	$ 7,420,178	$ 1,095,803
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	31,318	31,105	213	590,017	481,689	108,328
Use of money and property	0	59	(59)	635	657	(22)
TOTAL	$ 31,318	$ 31,164	$ 154	$ 590,653	$ 482,346	$ 108,307
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	104,622	122,589	(17,966)	1,899,624	1,738,852	160,772
Use of money and property	0	119	(119)	517	1,138	(621)
TOTAL	$ 104,622	$ 122,708	$ (18,085)	$ 1,900,141	$ 1,739,990	$ 160,150
Environmental Health Fund						
Health permits - business	96,947	80,321	16,626	1,674,968	1,485,459	189,509
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	48,164	45,063	3,101	496,345	533,409	(37,064)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	30	(30)	345	358	(14)
TOTAL	$ 145,111	$ 125,413	$ 19,698	$ 2,171,658	$ 2,019,226	$ 152,432

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September 2026	September 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	100	50	50	890	690	200
Fire prevention fees	13,567	12,081	1,486	183,532	170,574	12,958
Other fees	214	4,734	(4,520)	3,344	13,477	(10,133)
Ambulance service	0	47,804	(47,804)	826,690	534,562	292,128
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 13,881	$ 64,669	$ (50,788)	$ 1,014,456	$ 719,303	$ 295,153
Guam Contractors License Board Fund						
Contractors fees	29,755	23,185	6,570	814,472	850,594	(36,123)
Use of money and property	0	86	(86)	561	907	(346)
TOTAL	$ 29,755	$ 23,272	$ 6,483	$ 815,033	$ 851,502	$ (36,469)
Guam Environmental Trust Fund						
Insurance assessment fee	23,369	6,802	16,567	517,473	394,499	122,974
Use of money and property	0	39	(39)	274	413	(139)
TOTAL	$ 23,369	$ 6,841	$ 16,528	$ 517,747	$ 394,912	$ 122,835
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	278,686	121,636	157,050	1,541,691	1,747,340	(205,649)
Diesel fuel tax	17,442	12,254	5,187	38,989	664,040	(625,051)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	1	2	(1)	127	2,662,278	(2,662,151)
Surcharge on other fuels	0	0	0	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	296,129	133,893	162,237	1,581,017	5,783,564	(4,202,547)
Licenses and registrations	999,952	885,639	114,314	10,698,741	10,411,735	287,006
Use of money and property	0	163	(163)	2,035	1,240	796
TOTAL	$ 1,296,082	$ 1,019,695	$ 276,387	$ 12,281,793	$ 16,196,538	$ (3,914,745)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	229,087	124,063	105,024	2,408,114	1,725,705	682,409
Use of money and property	0	58	(58)	653	391	262
TOTAL	$ 229,087	$ 124,122	$ 104,965	$ 2,408,767	$ 1,726,095	$ 682,671
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,531	7,423	1,108	100,304	92,421	7,883
Use of money and property	0	12	(12)	147	132	15
TOTAL	$ 8,531	$ 7,435	$ 1,096	$ 100,451	$ 92,554	$ 7,898
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	8,335	900	7,435	22,460	94,899	(72,439)
Dental Board License	375	3,520	(3,145)	9,035	31,140	(22,105)
Medical Board License	3,355	30,350	(26,995)	183,010	102,384	80,626
Nursing Board License	5,025	7,440	(2,415)	33,290	96,165	(62,875)
Optometry Board License	450	450	0	2,465	2,265	200
Pharmacy Board License	2,620	3,060	(440)	12,854	19,974	(7,120)
Cosmetology Board License	612	1,349	(737)	9,626	8,719	907
Use of money and property	0	0	0	0	0	0
TOTAL	$ 20,772	$ 47,069	$ (26,297)	$ 272,740	$ 355,546	$ (82,806)
Healthy Futures Funds						
Cigarettes	1,754,880	1,410,708	344,172	18,909,211	17,053,867	1,855,344
Cigars	627	1,074	(447)	(33,707)	9,915	(43,622)
Others	118,878	193,544	(74,666)	1,124,088	1,496,673	(372,585)
Distilled spirit	125,927	120,365	5,562	1,560,176	1,603,983	(43,807)
Vinous beverages	31,576	35,258	(3,682)	473,954	505,310	(31,357)
Malted fermented beverages	134,134	136,910	(2,777)	1,641,842	1,721,641	(79,799)
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	284	(284)	1,756	1,570	186
TOTAL	$ 2,166,022	$ 1,898,144	$ 267,878	$ 23,677,770	$ 22,392,959	$ 1,284,811

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September 2026	September 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	16,437	7,603	8,834
Department of Revenue & Taxation	0	0	0	17,997	5,651	12,346
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	158,748	97,606	61,142
Dept of Public Health & Social Service	12,860	0	12,860	1,321,747	748,821	572,925
Library - Indirect Cost	0	0	0	6,531	0	6,531
Department of Youth Affairs	0	0	0	16,960	0	16,960
Guam Behavioral Health and Wellness Center	0	0	0	196,308	56,464	139,844
Department of Labor	0	0	0	5,726	(25,360)	31,086
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	45,988	45,728	260
Civil Defense	0	0	0	0	0	0
Guan Energy Office	0	0	0	60,169	1,516	58,653
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	$ 12,860	$ 0	$ 12,860	$ 1,852,392	$ 996,508	$ 855,884
Land Survey Revolving Fund						
Document tax - land survey fee	193,027	140,782	52,245	2,880,261	1,870,451	1,009,810
Rental of government land	1,949	3,383	(1,434)	35,455	40,591	(5,136)
Recording fee	27,500	25,676	1,824	276,938	289,862	(12,925)
Application fees	0	0	0	0	0	0
Certificates of document fees	16,671	17,330	(660)	175,710	201,832	(26,122)
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	$ 239,146	$ 187,171	$ 51,976	$ 3,368,619	$ 2,402,742	$ 965,877
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	31,864	28,788	3,076	340,137	345,532	(5,395)
Dept of Parks & Rec - repair of facilities 1/3	32,892	29,717	3,175	351,110	356,679	(5,569)
GDOE - repair of facilities 1/3	32,892	29,717	3,175	351,110	356,679	(5,569)
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%	5,140	4,644	496	54,864	55,735	(871)
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	$ 102,788	$ 92,866	$ 9,922	$ 1,099,466	$ 1,115,627	$ (16,161)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	457,631	435,290	22,341	8,881,429	7,220,850	1,660,578
Registration fees - Labor share	196,127	186,553	9,575	3,786,876	3,094,649	692,226
GRAP process fees (2.5% TAX CR)	24,786	0	24,786	146,167	0	146,167
Citation fee - non immigration temp worker	5,000	4,800	200	42,250	86,350	(44,100)
Citation fee - fair emplmt pract ofc	0	0	0	4,250	10,500	(6,250)
Use of money and property	0	161	(161)	2,631	3,333	(703)
TOTAL	$ 683,545	$ 626,803	$ 56,741	$ 12,863,602	$ 10,415,683	$ 2,447,919
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	1,265	2,158	(893)	28,619	44,384	(15,764)
Room and Board Fees- Patient	0	0	0	4	13,838	(13,834)
Pharmacy Medication Fees	704	1,061	(357)	411,488	355,590	55,898
TOTAL	1,969	$ 3,219	$ (1,250)	$ 440,111	$ 413,811	$ 26,300
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,880	1,750	130	24,930	23,950	980
Marriage application	2,570	2,340	230	30,925	30,160	765
Firearms permits	0	0	0	0	0	0
Birth certificate	6,755	6,110	645	65,672	75,432	(9,759)
Death certificate	2,160	2,240	(80)	24,940	29,165	(4,225)
Marriage certificate	3,540	3,275	265	34,665	39,740	(5,075)
Burial permit	770	180	590	5,800	4,840	960
Affidavit of paternity	870	810	60	9,664	9,995	(331)
Affidavit of public acknowledgment	0	20	(20)	60	70	(10)
Court order change of name	120	185	(65)	1,110	885	225
Declatory judgement	50	20	30	440	300	140
Adoptions	90	195	(105)	1,045	1,965	(920)
Research fee	96	608	(512)	1,200	2,503	(1,303)
Use of money and property	0	1	(1)	11	12	(1)
TOTAL	$ 18,901	$ 17,734	$ 1,167	$ 200,462	$ 219,016	$ (18,554)

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		
	September 2026	September 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	31,617	41,356	(9,739)	329,746	354,962	(25,216)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 31,617	$ 41,356	$ (9,739)	$ 329,746	$ 354,962	$ (25,216)
Police Services Fund						
Accessible parking fees 50%	660	1,200	(540)	1,691	4,598	(2,907)
Annual gun business registration / $600	0	0	0	9,600	10,800	(1,200)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	8,710	8,892	(182)	97,552	99,477	(1,925)
Police blotter report $1 1st page / $.10 each	0	0	0	0	0	0
Police clearance $7 / $1 per copy	22,109	25,485	(3,376)	320,650	333,570	(12,920)
Filing record - security officer / $75	0	120	(120)	720	280	440
Firearm trainers / $500	0	0	0	0	0	0
Highway special use permit / $50	0	0	0	0	0	0
Firearm registration / $40	24,760	23,285	1,475	265,489	239,445	26,044
Non-concealed firearm ID / $25	7,912	10,105	(2,193)	104,401	127,839	(23,438)
Concealed firearm ID / $60	9,373	15,347	(5,974)	149,762	185,194	(35,432)
Fingerprinting fee / $20	4,454	4,284	170	53,185	59,092	(5,907)
Subpoena fee	0	70	(70)	35	140	(105)
Abstract criminal records / $15	780	810	(30)	9,645	12,345	(2,700)
Police clearance additional copies	138	354	(216)	2,497	3,912	(1,415)
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	603	820	(217)	8,622	10,028	(1,406)
Certified copy of records / $10	0	0	0	9	0	9
Firearm inspection fee / $5	5,490	5,040	450	57,913	52,623	5,290
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	4,300	3,569	731	21,801	23,392	(1,591)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	2,382	2,893	(511)	10,500	13,443	(2,943)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 91,671	$ 102,274	$ (10,603)	$ 1,114,072	$ 1,176,230	$ (62,158)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	7,000	18,260	(11,260)	205,657	294,778	(89,122)
Use of money and property	0	1	(1)	10	10	(1)
TOTAL	$ 7,000	$ 18,261	$ (11,261)	$ 205,666	$ 294,789	$ (89,122)
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 fileds: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	6	(6)	72	79	(6)
TOTAL	$ 0	$ 6	$ (6)	$ 72	$ 79	$ (6)
Public School Library Resources Fund						
School library resources fund	69,742	77,640	(7,898)	877,184	1,075,925	(198,741)
Use of money and property	0	75	(75)	768	755	13
TOTAL	$ 69,742	$ 77,715	$ (7,972)	$ 877,952	$ 1,076,680	$ (198,728)
Rabies Prevention Fund						
Pet license	550	345	205	5,325	5,155	170
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	6,480	3,310	3,170	57,805	51,925	5,880
Use of money and property	0	0	0	0	0	0
TOTAL	$ 7,030	$ 3,655	$ 3,375	$ 63,130	$ 57,080	$ 6,050

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September 2026	September 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	22,549	24,406	(1,857)
Use of money and property	0	3	(3)	41	38	3
TOTAL	$ 0	$ 3	$ (3)	$ 22,591	$ 24,444	$ (1,854)
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	414,473	499,580	(85,107)	9,367,305	8,089,348	1,277,958
Fee - compact Ordot tipping fee $4 cu yd	1,137,396	977,415	159,981	12,842,318	11,701,835	1,140,483
Fee - uncompact Ordot tipping fee $4 cu yd	144,068	145,903	(1,834)	1,722,685	729,089	993,596
Fee - uncompact Agat transfer station	1,360	2,670	(1,310)	36,472	41,622	(5,150)
Fee - Special Waste Commercial	63,413	34,374	29,039	1,509,764	4,703,513	(3,193,749)
Fee - uncompact Malojloj transfer station	3,142	4,707	(1,565)	72,911	55,009	17,902
Bulky Waste Collection	2,719	2,775	(56)	81,778	8,600	73,178
Miscellaneous	88,616	95,325	(6,710)	401,298	393,432	7,866
Restoration charge	1,250	3,950	(2,700)	22,450	41,050	(18,600)
Transfer charge	0	0	0	0	0	0
Reactivation charge	300	600	(300)	4,050	5,100	(1,050)
Trash tags	383	288	95	7,495	6,160	1,335
Fee - uncompact Harmon transfer	16,116	21,717	(5,600)	352,264	290,477	61,788
Interest from settlement Lagu	0	0	0	2,554	0	2,554
Unrealized gains/losses	0	0	0	0	0	0
Accrued interest for Investment	8,608	16,559	(7,951)	142,253	184,965	(42,712)
Use of money and property	116	3,288	(3,173)	121,797	60,425	61,372
TOTAL	$ 1,881,960	$ 1,809,150	$ 72,810	$ 26,687,394	$ 26,310,623	$ 376,770
Street Light Fund						
Abandoned vehicle fee - vehicle registration	363,852	380,476	(16,624)	4,183,881	4,253,362	(69,481)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 363,852	$ 380,476	$ (16,624)	$ 4,183,881	$ 4,253,362	$ (69,481)
Tax Collection Enhancement Fund						
Passport fees	60,563	66,713	(6,150)	759,106	931,333	(172,227)
Passport expedite fees	9,180	10,928	(1,748)	118,078	144,403	(26,324)
Passport expedite mail fees	0	0	0	165	195	(30)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 69,743	$ 77,640	$ (7,897)	$ 877,349	$ 1,075,930	$ (198,581)
Territorial Education Facilities Fund						
DRT property taxes	1,045,786	223,377	822,409	18,882,254	28,762,843	(9,880,590)
DRT property taxes - other	142,461	12,844	129,617	1,272,502	2,111,111	(838,610)
Penalties and interest	72,765	34,210	38,555	2,588,652	5,456,027	(2,867,375)
Real property tax bank fees	0	11	(11)	0	97	(97)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	26	(26)	1,904	1,572	332
TOTAL	$ 1,261,012	$ 270,468	$ 990,545	$ 22,745,311	$ 36,331,651	$ (13,586,340)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,435,412	3,309,835	(874,423)	28,985,947	30,071,897	(1,085,950)
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	22,589	(22,589)	452,944	164,030	288,915
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	$ 2,435,412	$ 3,332,424	$ (897,012)	$ 29,414,851	$ 30,235,927	$ (821,075)
Water Research and Development Fund						
Well drilling permit	5,600	450	5,150	75,940	76,500	(560)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 5,600	$ 450	$ 5,150	$ 75,940	$ 76,500	$ (560)
GRAND TOTAL as of 09/30/2026:	12,422,793	12,008,351	414,443	164,820,694	176,113,236	(11,292,542)

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	27,730	8,515	(19,215)	361,405	562,591	201,186
Use of money and property	7,195	0	(7,195)	86,356	16	(86,341)
TOTAL	$ 34,924	$ 8,515	$ (26,409)	$ 447,761	$ 562,606	$ 114,845
Better Public Service Fund						
Transfers in - General Fund	321,893	173,454	(148,439)	870,722	559,615	(311,107)
Transfers in - Highway Fund	293,388	275,822	(17,566)	440,028	1,069,880	629,852
Transfers in - Gu Environmental Fund	40,130	2,738	(37,392)	78,900	51,747	(27,153)
Transfers in - Health/Human Services Fund	2,390	500	(1,890)	4,010	2,950	(1,060)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	200	2,182	1,982	8,323	4,557	(3,766)
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	$ 658,001	$ 454,696	$ (203,305)	$ 1,402,033	$ 1,695,501	$ 293,468
Chamorro Land Trust Operations Fund						
Land trust application fees	17,072	150	(16,922)	203,927	1,600	(202,327)
Commercial leases / license	50,169	33,740	(16,429)	655,430	1,061,290	405,860
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	964	964
TOTAL	$ 67,241	$ 33,890	$ (33,351)	$ 859,357	$ 1,063,854	$ 204,497
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	78,924	142,392	63,468	936,927	808,938	(127,989)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 78,924	$ 142,392	$ 63,468	$ 936,927	$ 808,938	$ (127,989)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	10	10
Passenger inspection fee - All	0	10	10	0	10,596	10,596
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	434,611	300,000	(134,611)	6,421,726	7,055,189	633,464
Cargo inspection fee - All	102,628	130,894	28,266	1,229,907	1,448,217	218,310
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	1,963	1,963
TOTAL	$ 537,239	$ 430,904	$ (106,335)	$ 7,651,633	$ 8,515,981	$ 864,348
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	39,854	31,318	(8,536)	481,089	590,017	108,928
Use of money and property	0	0	0	0	635	635
TOTAL	$ 39,854	$ 31,318	$ (8,536)	$ 481,089	$ 590,653	$ 109,563
Enhanced 911 Emergency Reporting System Fund						
911 surcharge $1	186,178	104,622	(81,555)	1,905,164	1,899,624	(5,540)
Use of money and property	0	0	0	0	517	517
TOTAL	$ 186,178	$ 104,622	$ (81,555)	$ 1,905,164	$ 1,900,141	$ (5,023)
Environmental Health Fund						
Health permits - business	39,416	96,947	57,531	477,355	1,674,968	1,197,614
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	92,383	48,164	(44,219)	1,108,802	496,345	(612,457)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	345	345
TOTAL	$ 131,798	$ 145,111	$ 13,313	$ 1,586,489	$ 2,171,658	$ 585,169

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	427	100	(327)	6,533	890	(5,643)
Fire prevention fees	5,261	13,567	8,306	62,268	183,532	121,264
Other fees	259	214	(45)	11,558	3,344	(8,214)
Ambulance service	34,885	0	(34,885)	743,219	826,690	83,471
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	$ 40,833	$ 13,881	$ (26,951)	$ 823,578	$ 1,014,456	$ 190,878
Guam Contractors License Board Fund						
Contractors fees	73,981	29,755	(44,226)	892,589	814,472	(78,118)
Use of money and property	0	0	0	0	561	561
TOTAL	$ 73,981	$ 29,755	$ (44,226)	$ 892,589	$ 815,033	$ (77,556)
Guam Environmental Trust Fund						
Insurance assessment fee	24,749	23,369	(1,381)	411,424	517,473	106,049
Use of money and property	0	0	0	0	274	274
TOTAL	$ 24,749	$ 23,369	$ (1,381)	$ 411,424	$ 517,747	$ 106,323
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	380,718	278,686	(102,031)	4,190,834	1,541,691	(2,649,143)
Diesel fuel tax	0	17,442	17,442	0	38,989	38,989
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	0	1	1	0	127	127
Surcharge on other fuels	0	0	0	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
Liquid fuel taxes	**380,718**	**296,129**	**(84,588)**	**4,190,834**	**1,581,017**	**(2,609,817)**
Licenses and registrations	**514,635**	**999,952**	**485,318**	**6,895,065**	**10,698,741**	**3,803,676**
Use of money and property	**0**	**0**	**0**	**0**	**2,035**	**2,035**
TOTAL	$ 895,352	$ 1,296,082	$ 400,729	$ 11,085,899	$ 12,281,793	$ 1,195,894
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	107,177	229,087	121,910	1,235,860	2,408,114	1,172,254
Use of money and property	0	0	0	0	653	653
TOTAL	$ 107,177	$ 229,087	$ 121,910	$ 1,235,860	$ 2,408,767	$ 1,172,907
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,548	8,531	(17)	103,322	100,304	(3,018)
Use of money and property	0	0	0	0	147	147
TOTAL	$ 8,548	$ 8,531	$ (17)	$ 103,322	$ 100,451	$ (2,871)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,872	8,335	5,463	35,558	22,460	(13,098)
Dental Board License	1,340	375	(965)	17,305	9,035	(8,270)
Medical Board License	11,916	3,355	(8,561)	137,135	183,010	45,875
Nursing Board License	4,778	5,025	247	58,268	33,290	(24,978)
Optometry Board License	(10)	450	460	7,094	2,465	(4,629)
Pharmacy Board License	4,770	2,620	(2,150)	57,532	12,854	(44,678)
Cosmetology Board License	1,693	612	(1,081)	20,291	9,626	(10,665)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 27,360	$ 20,772	$ (6,588)	$ 333,181	$ 272,740	$ (60,441)
Healthy Futures Funds						
Cigarettes	1,453,628	1,754,880	301,252	17,515,698	18,909,211	1,393,514
Cigars	22,409	627	(21,781)	321,810	(33,707)	(355,517)
Others	57,959	118,878	60,919	696,155	1,124,088	427,933
Distilled spirit	225,176	125,927	(99,249)	2,702,104	1,560,176	(1,141,928)
Vinous beverages	75,311	31,576	(43,736)	906,988	473,954	(433,035)
Malted fermented beverages	145,607	134,134	(11,473)	1,738,991	1,641,842	(97,149)
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	1,756	1,756
TOTAL	$ 1,980,091	$ 2,166,022	$ 185,931	$ 23,884,603	$ 23,677,770	$ (206,833)

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)
Indirect Cost Fund						
Office of the Governor	1,433	0	(1,433)	3,749	16,437	12,688
Department of Revenue & Taxation	5,887	0	(5,887)	5,887	17,997	12,110
Bureau Statistics and Plans	0	0	0	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	0	0	0	1,914	158,748	156,834
Dept of Public Health & Social Service	94,556	12,860	(81,696)	1,074,509	1,321,747	247,238
Library - Indirect Cost	0	0	0	5,182	6,531	1,349
Department of Youth Affairs	1,206	0	(1,206)	3,498	16,960	13,462
Guam Behavioral Health and Wellness Center	27,319	0	(27,319)	280,018	196,308	(83,709)
Deptartment of Labor	5,250	0	(5,250)	214,974	5,726	(209,248)
Deptartment of Parks & Recreation	0	0	0	0	0	0
Deptartment of Vocational Rehabilitation	0	0	0	48,723	45,988	(2,734)
Civil Defense	0	0	0	0	0	0
Guan Energy Office	0	0	0	0	60,169	60,169
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	$ 135,652	$ 12,860	$ (122,792)	$ 1,717,659	$ 1,852,392	$ 134,733
Land Survey Revolving Fund						
Document tax - land survey fee	183,268	193,027	9,759	2,029,690	2,880,261	850,571
Rental of government land	0	1,949	1,949	0	35,455	35,455
Recording fee	68,109	27,500	(40,609)	818,320	276,938	(541,382)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	16,671	16,671	0	175,710	175,710
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	$ 251,377	$ 239,148	$ (12,231)	$ 2,848,009	$ 3,368,619	$ 520,610
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	28,051	31,864	3,813	328,017	340,137	12,121
Dept of Parks & Rec - repair of facilities 1/3	28,157	32,892	4,735	328,374	351,110	22,736
GDOE - repair of facilities 1/3	28,157	32,892	4,735	328,373	351,110	22,736
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%	8,471	5,140	(3,332)	100,173	54,864	(45,309)
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	$ 92,836	$ 102,788	$ 9,951	$ 1,084,936	$ 1,099,466	$ 14,528
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	637,495	457,631	(179,864)	7,701,171	8,881,429	1,180,257
Registration fees - Labor share	213,815	196,127	(17,688)	2,587,735	3,786,876	1,199,141
GRAP process fees (2.5% TAX CR)	0	24,786	24,786	0	146,167	146,167
Citation fee - non immigration temp worker	125,091	5,000	(120,091)	963,425	42,250	(921,175)
Citation fee - fair emplmt pract of	90,455	0	(90,455)	849,899	4,250	(845,649)
Use of money and property	0	0	0	0	2,631	2,631
TOTAL	$ 1,066,856	$ 683,545	$ (383,311)	$ 12,102,231	$ 12,863,602	$ 761,371
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	11,979	1,265	(10,714)	170,375	28,619	(141,756)
Room and Board Fees- Patient	0	0	0	0	4	4
Pharmacy Medication Fees	12,894	704	(12,190)	207,260	411,488	204,229
TOTAL	$ 24,873	$ 1,969	$ (22,904)	$ 377,635	$ 440,111	$ 62,476
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,649	1,880	231	19,868	24,930	5,062
Marriage application	2,358	2,570	212	28,250	30,925	2,675
Firearms permits	0	0	0	0	0	0
Birth certificate	7,350	6,755	(595)	88,652	65,672	(22,980)
Death certificate	2,056	2,160	104	24,700	24,940	240
Marriage certificate	3,547	3,540	(7)	42,689	34,665	(8,024)
Burial permit	306	770	464	3,619	5,800	2,181
Affidavit of paternity	901	870	(31)	10,878	9,664	(1,214)
Affidavit of public acknowledgment	35	0	(35)	433	60	(373)
Court order change of name	102	120	18	1,258	1,110	(148)
Declatory judgement	33	50	17	407	440	33
Adoptions	47	90	43	606	1,045	439
Research fee	739	96	(643)	3,354	1,200	(2,154)
Use of money and property	0	0	0	0	11	11
TOTAL	$ 19,122	$ 18,901	$ (221)	$ 224,713	$ 200,462	$ (24,252)

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	27,639	31,617	3,978	331,255	329,746	(1,509)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(2)
TOTAL	$ 27,639	$ 31,617	$ 3,978	$ 331,255	$ 329,746	$ (1,509)
Police Services Fund						
Accessible parking fees 50%	407	660	253	6,168	1,691	(4,477)
Annual gun business registration / $600	1,034	0	(1,034)	10,347	9,600	(747)
Government of Guam ID / $10	0	0	0	0	0	0
Traffic report copy fee / $10	7,463	8,710	1,247	89,663	97,552	7,889
Police blotter report $1 1st page / $.10 each	0	0	0	0	0	0
Police clearance $7 / $1 per copy	26,257	22,109	(4,148)	316,727	320,650	3,923
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	21,062	24,760	3,698	253,510	265,489	11,979
Non-concealed firearm ID / $25	10,594	7,912	(2,682)	127,230	104,401	(22,829)
Concealed firearm ID / $60	9,590	9,373	(217)	115,623	149,762	34,139
Fingerprinting fee / $20	6,347	4,454	(1,893)	76,275	53,185	(23,090)
Subpoena fee	0	0	0	194	35	(159)
Abstract criminal records / $15	33	780	747	395	9,645	9,250
Police clearance additional copies	5	138	133	57	2,497	2,440
Fine - unauthorized use uniform / $500mx	0	0	0	0	0	0
Firearm ID late renewal fee / $5	17	603	586	207	8,622	8,415
Certified copy of records / $10	0	0	0	50	9	(41)
Firearm inspection fee / $5	2,189	5,490	3,301	26,734	57,913	31,179
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	850	4,300	3,450	5,447	21,801	16,354
Restitutions GPD	127	0	(127)	10,353	0	(10,353)
Other revenues - GPD	684	2,382	1,698	31,071	10,500	(20,571)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 86,659	$ 91,671	$ 5,012	$ 1,070,049	$ 1,114,072	$ 44,023
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	23,368	7,000	(16,368)	278,203	205,657	(72,547)
Use of money and property	0	0	0	0	10	10
TOTAL	$ 23,368	$ 7,000	$ (16,368)	$ 278,203	$ 205,666	$ (72,537)
Public Recreation Services Fund						
Park fees / park use permits	2,717	0	(2,717)	33,226	0	(33,226)
Park vendor permits	3,326	0	(3,326)	36,906	0	(36,906)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	0	0
Pool and beach fees	0	0	0	0	0	0
Recreational admin fees	1,363	0	(1,363)	9,590	0	(9,590)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	178	0	(178)	3,275	0	(3,275)
Paseo Recreational Center	1,809	0	(1,809)	2,067	0	(2,067)
Hagatna / Tiyan Tennis Center	13	0	(13)	1,532	0	(1,532)
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fileds: 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	72	72
TOTAL	$ 9,405	$ 0	$ (9,405)	$ 86,596	$ 72	$ (86,524)
Public School Library Resources Fund						
School library resources fund	97,242	69,742	(27,500)	1,164,759	877,184	(287,575)
Use of money and property	0	0	0	0	768	768
TOTAL	$ 97,242	$ 69,742	$ (27,500)	$ 1,164,759	$ 877,952	$ (286,807)
Rabies Prevention Fund						
Pet license	1,926	550	(1,376)	23,147	5,325	(17,822)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,417	6,480	4,063	29,642	57,805	28,163
Use of money and property	0	0	0	0	0	0
TOTAL	$ 4,343	$ 7,030	$ 2,687	$ 52,789	$ 63,130	$ 10,341

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	4,365	0	(4,365)	49,987	22,549	(27,438)
Use of money and property	0	0	0	0	41	41
TOTAL	$ 4,365	$ 0	$ (4,365)	$ 49,988	$ 22,591	$ (27,397)
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	586,716	414,473	(172,243)	8,970,902	9,367,305	396,403
Fee - compact Ordot tipping fee $4 cu yd	1,159,625	1,137,396	(22,229)	11,878,993	12,842,318	963,325
Fee - uncompact Ordot tipping fee $4 cu yd	133,330	144,068	10,738	1,741,298	1,722,685	(18,613)
Fee - uncompact Agat transfer station	5,221	1,360	(3,861)	65,736	36,472	(29,265)
Fee - Special Waste Commercial	0	63,413	63,413	0	1,509,764	1,509,764
Fee - uncompact Malojloj transfer station	5,807	3,142	(2,665)	75,180	72,911	(2,269)
Bulky Waste Collection	0	2,719	2,719	0	81,778	81,778
Miscellaneous	0	88,616	88,616	0	401,298	401,298
Restoration charge	3,524	1,250	(2,274)	50,549	22,450	(28,099)
Transfer charge	0	0	0	0	0	0
Reactivation charge	425	300	(125)	5,324	4,050	(1,274)
Trash tags	822	383	(439)	11,085	7,495	(3,590)
Fee - uncompact Harmon transfer	22,224	16,116	(6,108)	342,119	352,264	10,146
Interest from settlement Lagu	0	0	0	0	2,554	2,554
Unrealized gains/losses	0	0	0	0	0	0
Accrued Interest for Investment	0	8,608	8,608	0	142,253	142,253
Use of money and property	0	116	116	0	121,797	121,797
TOTAL	$ 1,917,694	$ 1,881,960	$ (35,734)	$ 23,141,186	$ 26,687,394	$ 3,546,208
Street Light Fund						
Abandoned vehicle fee - vehicle registration	0	363,852	363,852	3,783,748	4,183,881	400,133
Use of money and property	0	0	0	0	0	0
TOTAL	$ 0	$ 363,852	$ 363,852	$ 3,783,748	$ 4,183,881	$ 400,133
Tax Collection Enhancement Fund						
Passport fees	95,843	60,563	(35,281)	1,149,444	759,106	(390,338)
Passport expedite fees	1,881	9,180	7,299	22,390	118,078	95,688
Passport expedite mail fees	0	0	0	0	165	165
Use of money and property	0	0	0	0	0	0
TOTAL	$ 97,724	$ 69,743	$ (27,982)	$ 1,171,834	$ 877,349	$ (294,485)
Territorial Education Facilities Fund						
DRT property taxes	2,506,215	1,045,786	(1,460,429)	30,150,857	18,882,254	(11,268,604)
DRT property taxes - other	0	142,461	142,461	0	1,272,502	1,272,502
Penalties and interest	475,174	72,765	(402,408)	5,720,534	2,588,652	(3,131,883)
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	1,904	1,904
TOTAL	$ 2,981,389	$ 1,261,012	$ (1,720,376)	$ 35,871,391	$ 22,745,311	$ (13,126,080)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,822,510	2,435,412	(387,099)	33,641,472	28,985,947	(4,655,525)
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	452,944	452,944
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	$ 2,822,510	$ 2,435,412	$ (387,099)	$ 33,641,472	$ 29,414,851	$ (4,226,620)
Water Research and Development Fund						
Well drilling permit	5,560	5,600	40	86,374	75,940	(10,434)
Use of money and property	0	0	0	0	0	0
TOTAL	$ 5,560	$ 5,600	$ 40	$ 86,374	$ 75,940	$ (10,434)
GRAND TOTAL as of 09/30/2026:	**14,560,864**	**12,422,793**	**(2,138,071)**	**173,125,740**	**164,820,694**	**(8,305,046)**