

Re: Messages & Communications Doc. No. 38GL-25-0502 through 0509.

From Guam Legislature Clerks <clerks@guamlegislature.gov>  
Date Mon 4/21/2025 12:16 PM  
To 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,  
Received, and thank you.



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

**I Mina'trentai Ocho na Liheslaturan Guåhan**  
Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910  
Voice: (671) 472-3465/3460 Fax: (671) 472-3524  
[guamlegislature.gov](http://guamlegislature.gov)

This message contains information which is confidential and privileged. Unless you are the intended recipient (or authorized to receive for the intended recipient), any unauthorized review, use, disclosure or distribution is strictly prohibited. If you have received this message in error, please contact the sender at [clerks@guamlegislature.gov](mailto:clerks@guamlegislature.gov) and destroy all copies of the message.  
Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>  
Sent: Monday, April 21, 2025 11:08 AM  
To: Guam Legislature Clerks <clerks@guamlegislature.gov>  
Cc: speakerblas@guamlegislature.gov <speakerblas@guamlegislature.gov>  
Subject: Messages & Communications Doc. No. 38GL-25-0502 through 0509.

Håfa Adai Clerk's Office,

Please see attached, **Messages & Communications Doc. No. 38GL-25-0502 through 0509** for processing:

√	<b>38GL-25-0502</b>	Department of Integrated Services for Individuals with Disabilities	FY2024 Annual Report
√	<b>38GL-25-0503</b>	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending December 31, 2024*
√	<b>38GL-25-0504</b>	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending January 31, 2025*
√	<b>38GL-25-0505</b>	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending February 28, 2025*
√	<b>38GL-25-0506</b>	Department of Public Health and Social Services	Guam Board of Examiners for Pharmacy Regular Board Meeting Packet for April 17, 2025*
√	<b>38GL-25-0507</b>	Department of Public Health and Social Services	Guam Board of Medical Examiners Board Meeting Packet for April 17, 2025*
√	<b>38GL-25-0508</b>	Department of Public Health and Social Services	Acting Director Designation of Amanda Lee Shelton for the Department of Public Health and Social Services from April 21, 2025 to April 26, 2025*
√	<b>38GL-25-0509</b>	Guam Power Authority	FY2025 Staffing Pattern- 2nd Quarter*

Kindly reply to this email.



Si Yu'os ma'åse',

**Marie Crisostomo**  
Committee on Rules Assistant  
**COMMITTEE ON RULES**  
Vice Speaker V. Anthony Ada, Chairperson  
*I Mina'trentai Ocho Na Liheslaturan Guåhan*  
*38<sup>th</sup> Guam Legislature*

Disclaimer: The content of this email is intended for the person or entity to which it is addressed only. This email may contain confidential information. If you are not the person to whom this message is addressed, be aware that any use, reproduction, or distribution of this message is strictly prohibited. If you received this in error, please contact the sender at [committeeonrules@guamlegislature.gov](mailto:committeeonrules@guamlegislature.gov) and immediately delete this email and any attachments.



**Messages and Communications for 38GL-25-0504\***

2 messages

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

Fri, Apr 18, 2025 at 11:42 AM

To: committeeonrules@guamlegislature.gov, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

*Hafa Adái,*

Please see attached M&C Doc. No. 38GL-25-0504

38GL-25-0504	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending January 31, 2025*
--------------	--	---

*Si Yu'os Ma'áse',*

*Bernice Rivera*

Administrative Assistant



**Office of Speaker Frank F. Blas, Jr.**

I Mina'trentai Ocho na Liheslaturan Guáhan 38<sup>th</sup> Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)

Electronic Privacy Notice: This e-mail and any attachment(s), contains information that is, or may be, covered by electronic communications privacy laws and legal privileges, and is also confidential and proprietary in nature. If you are not the intended recipient, please be advised that you are legally prohibited from retaining, using, copying, distributing, or otherwise disclosing the information in this e-mail or any attachment in any manner. Instead, please reply to the sender that you have received this communication in error, and then immediately delete it. Thank you in advance for your cooperation.

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

From: **Analyn Reyes** <[analyn.eustaquio@bbmr.guam.gov](mailto:analyn.eustaquio@bbmr.guam.gov)>

Date: Fri, Feb 21, 2025 at 4:45 PM

Subject: CRER & Special Fund Reports for January 2025

To: <[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)>, BJ Cruz <[bjcruz@guamopa.com](mailto:bjcruz@guamopa.com)>

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

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

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for the month of January 2025.

Please kindly acknowledge receipt of this email.

*Si Yu'os Ma'áse!*

**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 for January 2025.pdf**  
473K

**Special Revenue Fund Report for January 2025.pdf**  
629K

**38GL-25-0504.pdf**  
2657K

*Håfa Adai!*

Received and thank you.



*Si Yu'os ma'åse',*

**Marie Crisostomo**

Committee on Rules Assistant

**COMMITTEE ON RULES**

Vice Speaker V. Anthony Ada, Chairperson

*I Mina'trentai Ocho Na Liheslaturan Guåhan*

*38<sup>th</sup> Guam Legislature*

Disclaimer: The content of this email is intended for the person or entity to which it is addressed only. This email may contain confidential information. If you are not the person to whom this message is addressed, be aware that any use, reproduction, or distribution of this message is strictly prohibited. If you received this in error, please contact the sender at [committeeonrules@guamlegislature.gov](mailto:committeeonrules@guamlegislature.gov) and immediately delete this email and any attachments.

---

**From:** Speaker Frank Blas Jr. <[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)>

**Sent:** Friday, April 18, 2025 11:42 AM

**To:** [committeeonrules@guamlegislature.gov](mailto:committeeonrules@guamlegislature.gov) <[committeeonrules@guamlegislature.gov](mailto:committeeonrules@guamlegislature.gov)>; Sabrina Salas Matanane <[office.senatorbri@guamlegislature.gov](mailto:office.senatorbri@guamlegislature.gov)>

**Subject:** Messages and Communications for 38GL-25-0504\*

[Quoted text hidden]



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

## CRER & Special Fund Reports for January 2025

6 messages

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

Fri, Feb 21, 2025 at 4:45 PM

To: 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 January 2025.

Please kindly 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-25-0504  
OFFICE OF THE SPEAKER  
FRANK F. BLAS, JR.

Feb. 21, 2025

Time: 4:45 PM

Received: 

### 2 attachments

 **Consolidated Revenue and Expenditure Report for January 2025.pdf**  
473K

 **Special Revenue Fund Report for January 2025.pdf**  
629K

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

Fri, Feb 21, 2025 at 5:08 PM

To: senators@guamlegislature.gov

*Hafa Adåi* Honorable Senators,

Please see attached CRER and Special Revenue Tracking Fund Reports for the month of January 2025 for your reference.

*Si Yu'os Ma'åse'*

*Bernice Rivera*

Administrative Assistant



**Office of Speaker Frank F. Blas, Jr.**

I Mina'trentai Ocho na Lihenslaturan Guåhan 38<sup>th</sup> Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)


**Guam Legislature (@GuamLegislature) | Twitter**

Electronic Privacy Notice: This e-mail and any attachment(s), contains information that is, or may be, covered by electronic communications privacy laws and legal privileges, and is also confidential and proprietary in nature. If you are not the intended recipient, please be advised that you are legally prohibited from retaining, using, copying, distributing, or otherwise disclosing the information in this e-mail or any attachment in any manner. Instead, please reply to the sender that you have received this communication in error, and then immediately delete it. Thank you in advance for your cooperation.

[Quoted text hidden]

---

**2 attachments**

 **Consolidated Revenue and Expenditure Report for January 2025.pdf**  
473K

 **Special Revenue Fund Report for January 2025.pdf**  
629K

---

**Analyn Reyes** <analyn.eustaquio@bbmr.guam.gov>  
To: speakerblas@guamlegislature.gov

Wed, Feb 26, 2025 at 7:53 AM

Good Morning,

Kindly acknowledge receipt of this email.

Thank you. Regards

**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

[Quoted text hidden]

---

**Speaker Frank Blas Jr.** <speakerblas@guamlegislature.gov>  
To: Analyn Reyes <analyn.eustaquio@bbmr.guam.gov>

Wed, Feb 26, 2025 at 8:17 AM

Confirming receipt.

**Judy Shockley**  
Office Administrator



**Office of Speaker Frank F. Blas, Jr.**

I Mina'trentai Ocho na Lihenslaturan Guahan 38<sup>th</sup> Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456  
[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)

**Guam Legislature (@GuamLegislature) | Twitter**

Electronic Privacy Notice: This e-mail and any attachment(s), contains information that is, or may be, covered by electronic communications privacy laws and legal privileges, and is also confidential and proprietary in nature. If you are not the intended recipient, please be advised that you are legally prohibited from retaining, using, copying, distributing, or otherwise disclosing the information in this e-mail or any attachment in any manner. Instead, please reply to the sender that you have received this communication in error, and then immediately delete it. Thank you in advance for your cooperation.

[Quoted text hidden]

**Speaker Frank Blas Jr.** <speakerblas@guamlegislature.gov>  
To: Office Senator Bri <office.senatorbri@guamlegislature.gov>

Fri, Feb 28, 2025 at 4:32 PM

FYI

**Judy Shockley**  
Office Administrator



## Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guåhan 38<sup>th</sup> Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

[speakerblas@guamlegislature.gov](mailto:speakerblas@guamlegislature.gov)

Guam Legislature (@GuamLegislatureMedia) | Twitter

Electronic Privacy Notice: This e-mail and any attachment(s), contains information that is, or may be, covered by electronic communications privacy laws and legal privileges, and is also confidential and proprietary in nature. If you are not the intended recipient, please be advised that you are legally prohibited from retaining, using, copying, distributing, or otherwise disclosing the information in this e-mail or any attachment in any manner. Instead, please reply to the sender that you have received this communication in error, and then immediately delete it. Thank you in advance for your cooperation.

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

From: **Analyn Reyes** <analyn.eustaquio@bbmr.guam.gov>

Date: Fri, Feb 21, 2025 at 4:45 PM

Subject: CRER & Special Fund Reports for January 2025

To: <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>

[Quoted text hidden]

### 2 attachments



**Consolidated Revenue and Expenditure Report for January 2025.pdf**

473K



**Special Revenue Fund Report for January 2025.pdf**

629K

**Senator Sabrina Salas Matanane** <office.senatorbri@guamlegislature.gov>  
To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Fri, Feb 28, 2025 at 5:33 PM

Hafa Adai.

Confirming receipt of your email.

[Quoted text hidden]

--

All the best,

**Isaiah Aguon**

Director of Strategic Communications



**Office of Legislative Secretary**

**SENATOR SABRINA SALAS MATANANE**

*I Mina'trentai Ocho Na Liheslaturan Guåhan | 38th Guam Legislature*

Chairperson, Committee on Health and Veterans Affairs

163 W. Chalan Santo Papa, Hagåtña, Guam 96910

office.senatorbri@guamlegislature.gov

671-989-2572

The email message is intended only for the individual or entity named above and may contain confidential and privileged information. If you are not the intended recipient, any disclosure, copying, distribution, or use of the information contained in this transmission is strictly PROHIBITED. If you have received this transmission in error, please immediately notify me by replying to [office.senatorbri@guamlegislature.gov](mailto:office.senatorbri@guamlegislature.gov) and delete the message immediately. Thank you.





# 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

**FEB 21 2025**

The Honorable Frank F. Blas, Jr.  
Speaker  
I Mina'trentai Ocho Na Liheslaturan Guåhan  
Thirty-Eighth Guam Legislature  
Guam Congress Building  
163 Chalan Santo Papa  
Hagåtña, Guam 96932



**38GL-25-0504**  
Messages and Communications

**RECEIVED**  
COMMITTEE ON RULES  
April 18, 2025

11:42 a.m.

*Marie Crisostomo*

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending January 31, 2025. 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 37-125. 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. ACTC amounts are reflected as footnotes for information purposes only. **Further, the report incorporates legislative appropriation measures passed via P.L. 37-135 and P.L. 37-141.**

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

Senserament,

LESTER L. CARLSON, JR.

Enclosures

<i>Certification of information contained in Enclosures subject to Note 1.</i>
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<sup>1/</sup>  
General Fund

Combined Comparative Statement of Revenues  
MONTHLY ACTUAL Collection Comparison FY2025 and FY2024  
For the Month Ending January

Combined Comparative Statement of Revenues  
YTD ACTUAL Collection Comparison FY2025 and FY2024  
Four months ending January 2024

	MONTHLY ACTUAL Collection Comparison FY2025 and FY2024			YTD ACTUAL Collection Comparison FY2025 and FY2024		
	2025 January	2024 January	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
<b>Income Taxes:</b>						
Individual	\$ 9,198,728	\$ 5,816,823	\$ 3,381,905	\$ 21,271,691	\$ 22,330,281	\$ (1,058,590)
Corporation	9,930,437	3,158,411	6,772,026	32,145,979	25,533,950	6,612,030
Withholding	30,233,823	32,725,750	(2,491,927)	124,867,508	110,229,827	14,637,681
Withholding - COLA			0			0
Interest & Penalties			0			0
<b>Income Taxes</b>	<b>49,362,988</b>	<b>41,700,984</b>	<b>7,662,004</b>	<b>178,285,179</b>	<b>158,094,057</b>	<b>20,191,121</b>
<b>Business privilege taxes:</b>						
Gross Receipts Taxes	34,286,860	36,328,594	(2,041,733)	133,068,830	133,716,399	(647,569)
<b>Other Taxes:</b>						
Admissions tax			0			0
Use Tax	471,554	613,114	(141,560)	1,599,219	3,130,284	(1,531,065)
<b>Business Privilege Taxes</b>	<b>34,758,415</b>	<b>36,941,708</b>	<b>(2,183,293)</b>	<b>134,668,049</b>	<b>136,846,683</b>	<b>(2,178,634)</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>209,574</b>	<b>215,313</b>	<b>(5,740)</b>	<b>942,941</b>	<b>1,004,234</b>	<b>(61,292)</b>
<b>Use of Money &amp; Property</b>	<b>261,005</b>	<b>409,743</b>	<b>(148,738)</b>	<b>1,574,679</b>	<b>1,611,094</b>	<b>(36,415)</b>
<b>Federal Sources:</b>						
Section 30	0	0	0	76,402,101	76,195,730	206,371
Immigration fees	0	119,015	(119,015)	1,437,080	428,075	1,009,005
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	3,948	5,626	(1,678)	9,197	13,220	(4,023)
<b>Federal Sources</b>	<b>3,948</b>	<b>124,641</b>	<b>(120,693)</b>	<b>77,848,378</b>	<b>76,637,025</b>	<b>1,211,353</b>
<b>Department Charges:</b>						
Agriculture	0	90	(90)	136	344	(208)
Police & Corrections	10	0	10	12,080	80	12,000
Public Works	3,650	5,875	(2,225)	32,825	21,725	11,100
Public Health	360	450	(90)	2,180	2,675	(495)
Commerce	0	0	0	0	0	0
Other charges	84,327	87,920	(3,593)	362,564	303,409	59,154
<b>Department Charges</b>	<b>88,347</b>	<b>94,335</b>	<b>(5,988)</b>	<b>409,785</b>	<b>328,233</b>	<b>81,552</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 84,684,276</b>	<b>\$ 79,486,724</b>	<b>\$ 5,197,552</b>	<b>\$ 393,729,011</b>	<b>\$ 374,521,326</b>	<b>\$ 19,207,685</b>

PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 37-125)	<sup>2/</sup> 3,386,758	4,200,814	\$ (814,056)	12,999,918	16,307,214	\$ (3,307,296)

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 2025 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 9/30/2025.

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 37-125.

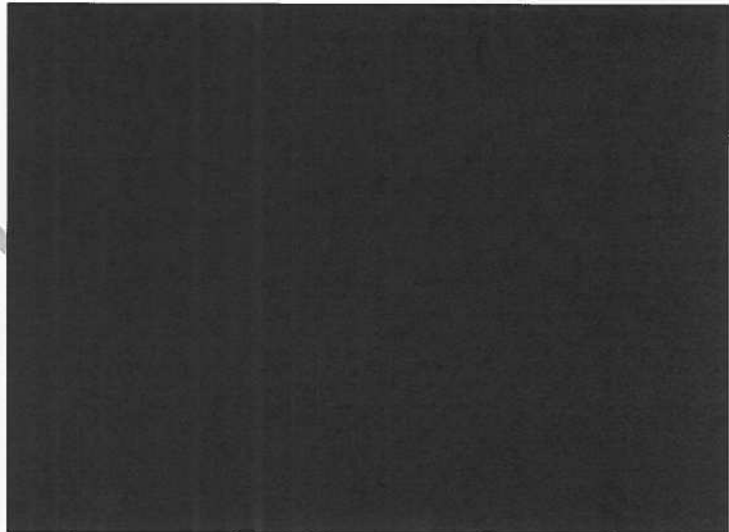
Note 4: In FY18, the Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting; Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

**Government of Guam  
Consolidated Revenue / Expenditure Report<sup>1/</sup>  
General Fund**

**MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE  
For the Month Ending January 2025  
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due no later than 20 days after month-end]**

**Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE  
For the 2nd Quarter 2025  
Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter]<sup>1/</sup>**

	FY2025 Adopted Revenues Allocated for the Month of January <sup>2/</sup>	FY2025 Actual Collections For the Month January	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 5,949,158	\$ 9,198,728	\$ 3,249,570
Corporation	6,149,042	9,930,437	3,781,395
Withholding	26,894,755	30,233,823	3,339,068
<b>Income Taxes</b>	<b>38,992,955</b>	<b>49,362,988</b>	<b>10,370,033</b>
Business privilege taxes:			
Gross Receipts Taxes	33,422,878	34,286,860	863,982
Other Taxes:			
Use Tax	675,794	471,554	(204,240)
<b>Business Privilege Taxes</b>	<b>34,098,672</b>	<b>34,758,415</b>	<b>659,743</b>
Licenses, Fees & Penalties	202,282	209,574	7,292
Use of Money & Property	275,752	261,005	(14,747)
Federal Sources:			
Section 30	0	0	0
Immigration fees	69,431	0	(69,431)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	3,948	3,948
<b>Federal Sources</b>	<b>69,431</b>	<b>3,948</b>	<b>(65,483)</b>
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	10	10
Public Works	0	3,650	3,650
Public Health	0	360	360
Commerce	0	0	0
Other charges	63,305	84,327	21,022
<b>Department Charges</b>	<b>63,305</b>	<b>88,347</b>	<b>25,042</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 73,702,397</b>	<b>\$ 84,684,276</b>	<b>\$ 10,981,879</b>



Footnotes:

- 1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
- 2/ Based on Adopted Revenues allocated per P.L. 37-125, Chapter 2, Section 5(a).
- 3/ This information will be updated in the quarter ending 12/31/2024.

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 9/30/2025.

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 37-125.

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

**Government of Guam  
Consolidated Revenue / Expenditure Report <sup>1/</sup>  
General Fund**

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections  
Four Months Ending January 2025  
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]

	FY2025 Adopted Revenues for the Cumulative Period <sup>2/</sup>	FY2025 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 21,210,193	\$ 21,271,691	\$ 61,497
Corporation	26,401,970	32,145,979	5,744,011
Withholding	102,060,543	124,867,508	22,806,963
<b>Income Taxes</b>	<b>149,672,706</b>	<b>178,285,179</b>	<b>28,612,471</b>
Business privilege taxes:			
Gross Receipts Taxes	127,580,010	133,068,830	5,488,821
Other Taxes:			
Use Tax	2,910,257	1,599,219	(1,311,041)
<b>Business Privilege Taxes</b>	<b>130,490,267</b>	<b>134,668,049</b>	<b>4,177,780</b>
<b>Licenses, Fees &amp; Penalties</b>	<b>982,279</b>	<b>942,941</b>	<b>(39,338)</b>
<b>Use of Money &amp; Property</b>	<b>1,121,419</b>	<b>1,574,679</b>	<b>453,258</b>
Federal Sources:			
Section 30	76,402,101	76,402,101	-
Immigration fees	513,110	1,437,080	923,970
Recovery from Individuals	0	0	-
Child Support AFDC Local Share	0	9,197	9,197
<b>Federal Sources</b>	<b>76,915,211</b>	<b>77,848,378</b>	<b>933,167</b>
Department Charges:			
Agriculture	0	136	136
Police & Corrections	0	12,080	12,080
Public Works	0	32,825	32,825
Public Health	0	2,180	2,180
Commerce	0	0	-
Other charges	358,725	362,564	3,839
<b>Department Charges</b>	<b>358,725</b>	<b>409,785</b>	<b>51,060</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 359,540,607</b>	<b>\$ 393,729,011</b>	<b>\$ 34,188,398</b>
			9.51%

**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. 37-125, Chapter 2, Section 5(a).

3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 37-125.

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 9/30/2025.

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 37-125.

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.

FY2025 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]

FY2025 Adopted Revenues (Full Year Projection)	FY2025 Revenue Tracking <sup>3/</sup>	Favorable Increase (Decrease)
\$ 105,570,170	\$ 105,631,667	\$ 61,497
105,033,422	110,777,433	5,744,011
297,659,446	320,466,409	22,806,963
<b>508,263,038</b>	<b>536,875,509</b>	<b>28,612,471</b>
390,986,493	396,475,314	5,488,821
9,270,632	7,959,591	(1,311,041)
<b>400,257,125</b>	<b>404,434,905</b>	<b>4,177,780</b>
<b>4,403,808</b>	<b>4,364,470</b>	<b>(39,338)</b>
<b>2,683,875</b>	<b>3,137,133</b>	<b>453,258</b>
76,402,101	76,402,101	0
1,381,665	2,314,832	933,167
0	0	0
0	0	0
<b>77,783,766</b>	<b>78,716,933</b>	<b>933,167</b>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
1,410,504	1,461,564	51,060
<b>1,410,504</b>	<b>1,461,564</b>	<b>51,060</b>
<b>\$ 994,802,116</b>	<b>\$ 1,028,990,514</b>	<b>\$ 34,188,398</b>
		3.44%

**LEGISLATIVE APPROPRIATIONS PASSED FROM THE GENERAL FUND WITHOUT AMENDMENTS  
TO THE ADOPTED FY 2025 REVENUE LEVEL**

P.L. No.	Program	Appropriation
P.L. 37-125, Ch. 3, Pt. 3, Sec. 8	GBHWC	(198,197)
P.L. 37-125, Ch. 3, Pt. 4, Sec. 4	DISID	(375,000)
P.L. 37-125, Ch. 5, Sec. 1(cc)(2)	CLTC	(9,000,000)
	<b>TOTAL</b>	<b>(9,573,197)</b>

**NET UNOBLIGATED PROJECTED FY25 GENERAL FUND REVENUE \$ 24,615,201**

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of January 31, 2025**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
<b>GENERAL GOVERNMENT</b>				
Office of I Maga'hågan Guåhan	5,392,061	1,615,400	64,526	3,712,135
Office of I Segundu Na Maga'lahen Guahan	459,363	124,063	-	335,300
Guam Medical Referral Assistance Office	665,849	110,366	206	555,277
Bureau of Womens Affairs	272,277	44,870	-	227,407
Bureau of Budget & Management Research (BBMR)	1,298,677	249,188	24,678	1,024,811
Civil Service Commission	1,449,798	273,168	116,325	1,060,305
Department of Administration (DOA)	10,783,269	1,943,049	221,913	8,618,307
DOA - Charter School Administrative Support	143,571	15,514	-	128,057
Department of Land Management	561,809	100,834	-	460,975
Chamorro Land Trust Commission (CLTC)	824,664	109,414	25,053	690,197
Department of Revenue & Taxation (DRT)	14,780,300	4,952,237	4,953	9,823,110
Office of the Attorney General Operations (OAG)	21,798,530	4,983,580	633,673	16,181,277
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	-	-
Office of Technology	3,936,230	1,034,589	185,790	2,715,851
Mayor's Council of Guam (MCOG) - Operations	12,307,881	3,094,326	1,087,811	8,125,744
MCOG - Island Beautification Programs	422,126	2,662	41,390	378,074
Office of Public Accountability	2,194,843	660,734	-	1,534,109
I Liheslaturan Guåhan (Legislature)	9,604,035	3,368,012	-	6,236,023
Legislature - Office of Finance and Budget	498,740	166,248	-	332,492
Legislature - Guam Youth Congress	15,000	5,000	-	10,000
Guam Ethics Commission	552,680	123,352	44,576	384,752
Office of Veterans Affairs (OVA)	1,224,345	129,099	-	1,095,246
P.E.A.L.S. Board	109,304	725	-	108,579
Department of Public Works	4,278,008	1,109,307	-	3,168,701
<b>TOTAL - GENERAL GOVERNMENT</b>	<b>93,661,050</b>	<b>24,303,427</b>	<b>2,450,894</b>	<b>66,906,729</b>
<b>PROTECTION OF LIFE &amp; PROPERTY</b>				
Guam Police Department (GPD)	44,539,463	18,676,560	2,972,967	22,889,935
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
GPD - Safe Schools Initiative	142,585	-	-	142,585
GPD - Guam Crime Stoppers	-	-	-	-
GPD - Police Officer Cycle	1,085,311	26,705	-	1,058,606
GPD - Police Officer Pay Adjustment	8,579,410	38,073	-	8,541,337
Department of Corrections (DOC)	34,350,655	12,619,392	5,390,645	16,340,619
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	36,059	-	459,193
DOC - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	-	-
DOC - GMHA Consolidated Agreement	3,650,000	1,145,013	2,504,987	-
DOC - Case Management System	294,610	96,706	-	197,904
DOC - Correction Officer Recruitment Cycle	1,371,340	99,200	-	1,272,140
DOC - Corrections Modernization Act	4,000,000	-	-	4,000,000
DOC - Maintenance of ACF and HDF	200,000	-	-	200,000

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of January 31, 2025**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
<b>PROTECTION OF LIFE &amp; PROPERTY (CONTINUED)</b>				
Department of Youth Affairs (DYA)	7,579,213	2,512,557	82,384	4,984,272
DYA - Youth Programs	200,000	-	-	200,000
DYA - Summer Employment and Youth Training Program	1,800,047	222,735	-	1,577,312
Guam Fire Department (GFD)	37,981,307	13,319,990	635,624	24,025,693
GFD - Firefighter Recruitment Cycle	794,061	412,139	-	381,922
Guam Customs & Quarantine Agency (CQA)	14,278,681	3,997,591	42,333	10,238,758
Unified Judiciary Operations (Judiciary)	42,972,146	14,874,975	-	28,097,171
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	115,736	-	707,263
Guam Environmental Protection Agency (GEPA)	422,741	48,485	199,250	175,006
GEPA - Beach Monitoring	46,903	-	14,561	32,342
<b>TOTAL - PROTECTION OF LIFE &amp; PROPERTY</b>	<b>207,029,106</b>	<b>69,576,607</b>	<b>11,842,751</b>	<b>125,609,747</b>
<b>PUBLIC HEALTH</b>				
Department of Public Health & Social Services (DPHSS)	10,794,572	2,036,152	145,277	8,613,144
DPHSS - MIP/MIPPR Program	3,973,528	1,003,431	225	2,969,872
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	26,792,658	7,956,835	-	18,835,823
DPHSS - Children's Health Insurance Program	1,855,841	245,293	-	1,610,548
DPHSS - Division of Senior Citizens Programs	9,364,924	3,932,696	2,861,072	2,571,156
DPHSS - Public Assistance Program	2,827,657	540,063	-	2,287,593
DPHSS - Enhanced Allotment Plan	420,712	420,712	-	0
DPHSS - Medical Cannabis Program	369,952	47,866	-	322,086
DPHSS - Bureau of Social Services Administration	7,558,215	2,038,322	673,103	4,846,790
DPHSS - Foster Care Health Insurance Premiums	2,359,215	-	-	2,359,215
DPHSS - Child Protective Services	2,220,129	365,342	-	1,854,787
DPHSS - Foster Group Home	950,558	-	-	950,558
DPHSS - Homeless Coalition Grants	500,000	-	-	500,000
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	6,191,119	848,558	711,760	4,630,801
GBHWC - Drug & Alcohol Detox & Rehab Services	250,000	-	-	250,000
GBHWC - Youth & Mental Health First Aid	285,170	-	28,995	256,175
GBHWC - Youth Suicide Prevention and Peace Program	81,750	-	45,783	35,967
Guam Memorial Hospital Authority (GMHA) - Operations	13,528,360	4,509,452	-	9,018,908
DOA - Residential Treatment Fund	2,500,000	676,186	-	1,823,814
<b>TOTAL - PUBLIC HEALTH</b>	<b>93,624,360</b>	<b>24,620,908</b>	<b>4,466,214</b>	<b>64,537,237</b>

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of January 31, 2025**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>PUBLIC EDUCATION</b>				
Guam Department of Education Operations (GDOE)	229,467,836	79,431,174	-	150,036,662 6/
GDOE - Simon Sanchez High School Construction	500,000	173,070	-	326,930
GDOE - Chamoru Studies Division	513,824	177,858	-	335,966
GDOE - Menstrual Hygiene Products	25,000	8,655	-	16,345
Guam Academy Charter School Council (GACSC)	22,737,000	5,358,476	5,000	17,373,524
University of Guam Operations (UOG)	34,216,147	11,844,054	-	22,372,093 7/
UOG - Scholarships (SSFAP)	3,565,285	1,234,134	-	2,331,151
UOG - Aquaculture Development and Training Center	114,000	39,456	-	74,544
UOG - WERI (Guam Hydrologic Survey)	499,946	173,052	-	326,894
UOG - WERI (Water Resource Monitoring)	292,232	101,160	-	191,072
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	194,814	-	367,967
UOG - KPRG Operations	200,000	69,228	-	130,772
UOG - Guampedia Foundation	150,000	51,930	-	98,070
UOG - Guam Cancer Trust Fund	314,661	314,661	-	-
UOG - Guam Green Growth Initiative	500,000	173,070	-	326,930
UOG - Sea Grant Program	500,000	173,070	-	326,930
UOG - Guam Press (Publishing House)	100,000	34,614	-	65,386
Guam Community College Operations (GCC)	13,906,546	4,635,516	-	9,271,030
GCC - WICHE Administrative Office	78,500	26,168	-	52,332
GCC - Peace Officer Standards and Training (POST) Commission	300,000	100,000	-	200,000
<b>TOTAL - PUBLIC EDUCATION</b>	<b>308,543,758</b>	<b>104,314,160</b>	<b>5,000</b>	<b>204,224,598</b>
<b>COMMUNITY SERVICES</b>				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,303,525	307,064	160,194	1,836,267
DISID - Job Coaches	68,738	22,698	-	46,040
Guam Regional Transit Authority	2,810,796	621,745	122,395	2,066,656
<b>TOTAL - COMMUNITY SERVICES</b>	<b>5,183,059</b>	<b>951,507</b>	<b>282,589</b>	<b>3,948,963</b>
<b>RECREATION</b>				
Department of Parks & Recreation (DPR)	3,657,693	886,848	627,495	2,143,350
DPR - Guam Historic Resources Division	848,666	213,894	10,439	624,333
DPR - Park Patrol Officer Reserve Program	90,000	12,500	-	77,500
<b>TOTAL - RECREATION</b>	<b>4,596,359</b>	<b>1,113,242</b>	<b>637,934</b>	<b>2,845,184</b>

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of January 31, 2025**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> <sup>1/</sup>	<u>EXPENDITURES</u> <sup>2/</sup>	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
<b>INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>				
Department of Labor (DOL)	181,770	52,559	11,652	117,559
Department of Labor - Worker's Compensation Fund	400,000	64,720	-	335,280
Department of Military Affairs	1,174,410	82,197	-	1,092,213
Guam Election Commission (GEC)	2,344,642	787,611	295,370	1,261,661
Department of Chamorro Affairs (DCA)	2,579,633	382,433	-	2,197,200
Commission on Decolonization (COD) - Operations	152,488	30,824	357	121,307
COD - Public Information Program	165,000	1,899	23,872	139,229
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	35,877	-	736,989
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	28,847	6,048	408,694
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	64,791	-	661,775
Public Defender Services Corporation (PDSC)	8,890,546	3,064,441	-	5,826,105
PDSC - Civil Law Center	950,411	315,796	-	634,615
<b>TOTAL - INDIVIDUAL &amp; COLLECTIVE RIGHTS</b>	<b>18,826,921</b>	<b>4,911,995</b>	<b>337,299</b>	<b>13,577,627</b>
<b>ECONOMIC DEVELOPMENT</b>				
Department of Agriculture - DOAg	4,926,414	797,864	-	4,128,550
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	9,690	-	190,310
DOAg - GAIN Spay & Neuter Program	450,000	-	-	450,000
Bureau of Statistics & Plans (BSP)	1,973,531	338,173	10,785	1,624,573
<b>TOTAL - ECONOMIC DEVELOPMENT</b>	<b>7,692,530</b>	<b>1,145,726</b>	<b>10,785</b>	<b>6,536,019</b>
<b>MISCELLANEOUS APPROPRIATIONS</b>				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	2,087,612	-	4,175,223
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	19,113,044	-	26,329,862
GGRF - Governor/Lieutenant Governor Pensions	321,643	321,643	-	-
GGRF - Judges/Supreme Justices Annuities	228,965	228,965	-	-
DOA - Supplemental Annuity Benefits Special Fund	5,359,297	2,089,000	-	3,270,297
DOA - Cost of Living Allowance	17,417,900	16,983,685	-	434,215
DOA - Support of Child in Custody - 19 GCA §5116	150,000	-	-	150,000
DOA - Government Claims Fund	100,000	7,076	-	92,924
DOA - Government Annual Single Audit	700,000	-	-	700,000
DOA - Financial Management Information System Contract	7,101,609	2,336,706	4,764,903	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
<b>TOTAL - MISCELLANEOUS APPROPRIATIONS</b>	<b>83,285,155</b>	<b>43,367,731</b>	<b>4,764,903</b>	<b>35,152,521</b>

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



**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of January 31, 2025**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>DEBT SERVICE APPROPRIATIONS</b>				
BPT Tax Bonds, Series 2012B	3,409,507	3,331,012	-	78,495
GDOE Series 2013A Okkodo Project	3,252,585	2,605,585	-	647,000
BPT Bonds, Series 2015D	32,431,000	24,307,875	-	8,123,125
Limited Obligation Bonds (Section 30), Series 2016A	17,769,000	13,640,500	-	4,128,500
GEFF Series 2016 A & B (Certificates of Participation)	5,740,750	5,740,750	-	-
GDOE Series 2020A JFK Project	5,524,675	5,524,675	-	-
BPT Bonds, 2021 Series E and Series F	15,895,063	4,916,356	-	10,978,707
<b>TOTAL - DEBT SERVICE APPROPRIATIONS</b>	<b>84,022,580</b>	<b>60,066,753</b>	<b>-</b>	<b>23,955,827</b>
<b>EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 37-125</b>				
GMHA Pharmaceutical Fund	-	8,067,356	-	(8,067,356)
Better Public Service Fund	-	84,318	-	(84,318)
GSWA New Cell	-	1,016,500	-	(1,016,500)
<b>TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET</b>	<b>-</b>	<b>9,168,174</b>	<b>-</b>	<b>(9,168,174)</b>
<b>TOTAL APPROPRIATIONS FROM FY 2025 GENERAL FUND ADOPTED REVENUES</b>	<b>906,464,878</b>	<b>343,540,230</b>	<b>24,798,369</b>	<b>538,126,278</b>
<b>APPROPRIATIONS IN P.L. 37-125 FROM FUTURE EXCESS FY 2025 GENERAL FUND REVENUES</b>				
GBHWC - Nurse Pay Structure [Ch. 3, Pt. 3, Sec. 8]	198,197	-	-	198,197 10/
DISID - Operations [Ch. 3, Pt. 4, Sec. 4]	375,000	-	-	375,000 10/
CLTC - CLTC Survey & Infrastructure Fund [Ch. 5, Sec. 1(cc)(2)]	9,000,000	-	-	9,000,000 10/
<b>TOTAL - APPROP. FROM FUTURE FY25 EXCESS GENERAL FUND REVENUE</b>	<b>9,573,197</b>	<b>-</b>	<b>-</b>	<b>9,573,197</b>
<b>GRAND TOTAL APPROPRIATIONS PER P.L. 37-125</b>	<b>916,038,075</b>	<b>343,540,230</b>	<b>24,798,369</b>	<b>547,699,475</b>
<b>DEPARTMENT APPROPRIATIONS FROM PRIOR FISCAL YEARS AUTHORIZED BY CONTINUING APPROPRIATION AUTHORITY IN P.L. 37-125</b>				
Commission on Decolonization (FY24 Task Force Lapses)	141,500	-	-	141,500
Emergency Declaration - Tropical Storm Man-Yi (E.O. 2024-05)	250,000	1,204	-	248,796 9/
<b>TOTAL - CONTINUING APPROPRIATION AUTHORITY</b>	<b>391,500</b>	<b>1,204</b>	<b>-</b>	<b>390,296</b>

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

**Government of Guam**  
**Consolidated Revenue/Expenditure Report**  
**General Fund**  
**As of January 31, 2025**

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

<u>EXPENDITURES &amp; ENCUMBRANCES</u>	<u>APPROPRIATIONS <sup>1/</sup></u>	<u>EXPENDITURES <sup>2/</sup></u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
<b>ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES</b>				
DOA - COLA Increase [P.L. 37-135, Sec. 1(a)] (FY24 Excess Revenues)	1,514,600	-	-	1,514,600
GDOE - Operations & Maintenance [P.L. 37-135, Sec. 1(b)] (FY24 Excess Revenues)	10,000,000	3,461,544	-	6,538,456
GPD - Police Officer Recruits [P.L. 37-135, Sec. 1(c)] (FY24 Excess Revenues)	361,770	-	-	361,770
GFD - Firefighter Recruits [P.L. 37-135, Sec. 1(d)] (FY24 Excess Revenues)	794,061	-	-	794,061
DOC - Correction Officer Recruits [P.L. 37-135, Sec. 1(e)] (FY24 Excess Revenues)	270,600	-	-	270,600
GACSC - Increased Enrollment [P.L. 37-135, Sec. 1(f)] (FY24 Excess Revenues)	2,808,000	24,822	-	2,783,178
DOA - Fishermen's Co-op [P.L. 37-135, Sec. 1(g)] (FY24 Excess Revenues)	500,000	-	-	500,000
GDOE - Parent Teacher Organizations [P.L. 37-135, Sec. 1(h)] (FY24 Excess Revenues)	205,000	70,956	-	134,044
GPD - School Resource Officers [P.L. 37-135, Sec. 1(i)] (FY24 Excess Revenues)	1,500,000	-	-	1,500,000
GDOE - Opioid Antagonists [P.L. 37-135, Sec. 1(j)] (FY24 Excess Revenues)	25,000	8,655	-	16,345
CQA - Annual Oceania Conference [P.L. 37-135, Sec. 1(k)] (FY24 Excess Revenues)	100,000	-	-	100,000
UOG - Guam Cancer Trust Fund [P.L. 37-135, Sec. 1(l)] (FY24 Excess Revenues)	2,500,000	-	-	2,500,000
GHC - Guam Housing Trust Fund [P.L. 37-135, Sec. 1(m)] (FY24 Excess Revenues)	1,000,000	500,000	-	500,000
GCC - WICHE & PSEP Program [P.L. 37-135, Sec. 1(n)] (FY24 Excess Revenues)	45,000	45,000	-	-
DOA - Credit Card Convenience Fees [P.L. 37-135, Sec. 1(o)] (FY24 Excess Revenues)	4,710,443	-	-	4,710,443
GMHA - Operations [P.L. 37-135, Sec. 1(p)] (FY24 Excess Revenues)	20,000,000	14,833,308	-	5,166,692
MCOG - Operations [P.L. 37-135, Sec. 1(q)] (FY24 Excess Revenues)	4,500,000	286,970	-	4,213,030
DOA - Purchase of Lot No. 215-2-1-2 (Asan Maina) [P.L. 37-141]	87,300	-	-	87,300
<b>TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES</b>	<b>50,921,774</b>	<b>19,231,254</b>	<b>-</b>	<b>31,690,520</b>
<b>GRAND TOTAL APPROPRIATIONS IN FY 2025</b>	<b>967,351,349</b>	<b>362,772,689</b>	<b>24,798,369</b>	<b>579,780,291</b>

**Footnotes:**

- 1/ Pursuant to P.L. 37-125.
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Pending journal vouchers out that were charged to DPW's General Fund operations account.
- 4/ Inclusive of MCOG appropriation allocation for Community Maintenance Workers (\$3,500,000).
- 5/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$843,159).
- 6/ Inclusive of GDOE appropriations for Menstrual Hygiene Products (\$25,000).
- 7/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283) and Guam Cultural Repository (\$1,627,126).
- 8/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,692,342).
- 9/ Pursuant to E.O. 2024-05. Funds de-appropriated from GPD FY24 lapses, which had continuing appropriation authority pursuant to P.L. 37-125.
- 10/ Listed on report for recognition of the appropriation. Funds will be loaded upon collection of \$9,573,197 of General Fund revenues in excess of the adopted levels from P.L. 37-125.

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



# BUREAU OF BUDGET & MANAGEMENT RESEARCH



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

**LOURDES A. LEON GUERRERO**  
GOVERNOR

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

**JOSHUA F. TENORIO**  
LIEUTENANT GOVERNOR

**FEB 21 2025**

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 2025 for the month ending January 31, 2025 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.

Senseramento,

LESTER L. CARLSON, JR.

<i>Certification of Information Contained in Attachment A</i>
<i>Lester L. Carlson, Jr, Director, Bureau of Budget and Management Research</i>

Attachment(s)

cc: Office of Public Accountability

Government of Guam

FY 2025 Special Revenue Fund Tracking

For the month ending January 31, 2025

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

Attachment A

		<i>Description/Fund Code</i>					
<i>Month</i>		<i>CQA Inspections Services Fund 209</i>	<i>Guam Educational Facilities Fund 205</i>	<i>Guam Highway Fund 208</i>	<i>Healthy Futures Fund 602</i>	<i>Solid Waste Operations Fund 416</i>	<i>Tourist Attraction Fund 206</i>
<b>FY 2025 (Oct 24 - Sept 25)</b>							
(A) October	Actual	546,754	326,357	1,271,509	2,156,570	1,912,855	1,980,422
(B) November	Actual	576,562	266,641	1,387,392	1,764,846	1,721,212	2,013,954
(C) December	Actual	720,119	1,714,164	1,440,389	1,905,329	1,805,028	2,093,911
(D) January	Actual	676,320	4,697,244	1,659,166	1,844,644	2,810,724	2,671,497
(E) February	Projected	345,680	17,738,799	1,087,280	1,801,436	1,641,874	3,650,342
(F) March	Projected	1,377,881	1,743,450	1,223,055	2,248,796	1,744,932	4,250,322
(G) April	Projected	371,605	8,271,141	1,078,307	1,789,440	2,245,246	3,226,447
(H) May	Projected	622,975	545,163	1,045,093	2,282,690	1,889,983	2,737,273
(I) June	Projected	846,112	438,742	1,193,363	1,949,799	1,936,608	3,243,855
(J) July	Projected	1,109,532	459,478	1,049,321	1,880,486	2,070,595	2,597,921
(K) August	Projected	502,432	260,880	1,034,217	1,582,710	2,011,364	2,465,728
(L) September	Projected	470,070	273,179	953,209	1,790,378	1,312,423	2,949,844
(M) Tracking FY 2025		<b>8,166,042</b>	<b>36,735,237</b>	<b>14,422,301</b>	<b>22,997,125</b>	<b>23,102,844</b>	<b>33,881,517</b>
(N) Public Law 37-125		<b>7,845,357</b>	<b>35,864,705</b>	<b>12,986,048</b> <sup>1/</sup>	<b>23,483,837</b>	<b>22,308,454</b> <sup>1/</sup>	<b>35,998,148</b>
(O) Overage/(Shortage)	(M-N)	<b>320,685</b>	<b>870,532</b>	<b>1,436,253</b>	<b>(486,712)</b>	<b>794,390</b>	<b>(2,116,631)</b>

<sup>1/</sup> Reflective of the adopted gross revenue level.

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

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 January 31, 2025 & 2024

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2025	January, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
<b>Banking &amp; Insurance Enforcement Fund</b>						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	32,790	19,627	13,163	82,150	85,901	(3,751)
Use of money and property	0	0	0	0	4	(4)
<b>TOTAL</b>	<b>\$ 32,790</b>	<b>\$ 19,627</b>	<b>\$ 13,163</b>	<b>\$ 82,150</b>	<b>\$ 85,905</b>	<b>\$ (3,755)</b>
<b>Better Public Service Fund</b>						
Transfers in - General Fund	0	0	0	84,318	83,313	1,004
Transfers in - Highway Fund	0	0	0	242,720	246,189	(3,469)
Transfers in - Gu Environmental Fund	0	0	0	0	44	(44)
Transfers in - Health/Human Services Fund	0	0	0	200	50	150
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	2,860	0	2,860	6,073	150	5,923
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	25	0	25
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,860</b>	<b>\$ 0</b>	<b>\$ 2,860</b>	<b>\$ 333,335</b>	<b>\$ 329,746</b>	<b>\$ 3,589</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	150	200	(50)	250	350	(100)
Commercial leases / license	442,008	46,866	395,142	666,252	189,698	476,553
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	157	(157)
<b>TOTAL</b>	<b>\$ 442,158</b>	<b>\$ 47,066</b>	<b>\$ 395,092</b>	<b>\$ 666,502</b>	<b>\$ 190,205</b>	<b>\$ 476,297</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	18,020	156,051	(138,031)	150,315	302,644	(152,329)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 18,020</b>	<b>\$ 156,051</b>	<b>\$ (138,031)</b>	<b>\$ 150,315</b>	<b>\$ 302,644</b>	<b>\$ (152,329)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	7,950	0	7,950
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	650,000	752,400	(102,400)	2,428,885	2,583,139	(154,254)
Cargo inspection fee - All	26,310	26,072	238	82,910	116,810	(33,901)
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	10	0	10	10	14	(4)
Use of money and property	0	0	0	0	84	(84)
<b>TOTAL</b>	<b>\$ 676,320</b>	<b>\$ 778,472</b>	<b>\$ (102,152)</b>	<b>\$ 2,519,755</b>	<b>\$ 2,700,047</b>	<b>\$ (180,292)</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	19,472	33,916	(14,444)	172,681	211,994	(39,313)
Use of money and property	0	0	0	0	113	(113)
<b>TOTAL</b>	<b>\$ 19,472</b>	<b>\$ 33,916</b>	<b>\$ (14,444)</b>	<b>\$ 172,681</b>	<b>\$ 212,107</b>	<b>\$ (39,426)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	99,081	99,480	(399)	405,173	626,230	(221,057)
Use of money and property	0	0	0	0	267	(267)
<b>TOTAL</b>	<b>\$ 99,081</b>	<b>\$ 99,480</b>	<b>\$ (399)</b>	<b>\$ 405,173</b>	<b>\$ 626,497</b>	<b>\$ (221,324)</b>
<b>Environmental Health Fund</b>						
Health permits - business	119,494	15,513	103,981	299,459	75,225	224,234
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	52,585	46,348	6,236	166,182	154,740	11,442
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	94	(94)
<b>TOTAL</b>	<b>\$ 172,079</b>	<b>\$ 61,861</b>	<b>\$ 110,217</b>	<b>\$ 465,641</b>	<b>\$ 230,060</b>	<b>\$ 235,581</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 January 31, 2025 & 2024

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2025	January, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	50	0	50	320	365	(45)
Fire prevention fees	12,487	10,645	1,842	52,841	43,817	9,024
Other fees	1,046	28	1,018	2,752	958	1,794
Ambulance service	22,825	23,990	(1,166)	209,317	132,648	76,669
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 36,408</b>	<b>\$ 34,664</b>	<b>\$ 1,744</b>	<b>\$ 265,230</b>	<b>\$ 177,768</b>	<b>\$ 87,442</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	12,300	18,505	(6,205)	82,240	69,975	12,265
Use of money and property	0	0	0	0	141	(141)
<b>TOTAL</b>	<b>\$ 12,300</b>	<b>\$ 18,505</b>	<b>\$ (6,205)</b>	<b>\$ 82,240</b>	<b>\$ 70,117</b>	<b>\$ 12,123</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	0	0	0	0	441	(441)
Use of money and property	0	0	0	0	60	(60)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 501</b>	<b>\$ (501)</b>
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid fuel taxes:</b>						
Aviation fuel tax	242,811	276,199	(33,388)	1,016,903	696,676	320,227
Diesel fuel tax	82,268	(1,609)	83,897	231,106	13,157	217,949
Other fuel tax	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	296,981	0	296,981	888,471	109	888,362
Auto surcharge on other fuels	79,194	0	79,194	236,915	0	236,915
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adj taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
<b>Liquid fuel taxes</b>	<b>701,274</b>	<b>274,590</b>	<b>426,684</b>	<b>2,373,396</b>	<b>709,942</b>	<b>1,663,454</b>
Licenses and registrations	957,892	870,661	87,231	3,385,060	3,332,506	52,554
Use of money and property	0	0	0	0	158	(158)
<b>TOTAL</b>	<b>\$ 1,659,166</b>	<b>\$ 1,145,251</b>	<b>\$ 513,916</b>	<b>\$ 5,758,456</b>	<b>\$ 4,042,605</b>	<b>\$ 1,715,851</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	0	82,561	(82,561)	293,117	312,508	(19,391)
Use of money and property	0	0	0	0	58	(58)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 82,561</b>	<b>\$ (82,561)</b>	<b>\$ 293,117</b>	<b>\$ 312,566</b>	<b>\$ (19,449)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	6,613	7,071	(458)	29,961	30,839	(878)
Use of money and property	0	0	0	0	23	(23)
<b>TOTAL</b>	<b>\$ 6,613</b>	<b>\$ 7,071</b>	<b>\$ (458)</b>	<b>\$ 29,961</b>	<b>\$ 30,862</b>	<b>\$ (901)</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	21,585	5,030	16,555	81,285	8,780	72,505
Dental Board License	400	1,195	(795)	900	8,305	(7,405)
Medical Board License	4,855	13,175	(8,320)	22,154	138,030	(115,876)
Nursing Board License	2,340	3,340	(1,000)	12,620	19,915	(7,295)
Optometry Board License	0	0	0	450	0	450
Pharmacy Board License	900	390	510	3,290	8,460	(5,170)
Cosmetology Board License	1,873	1,047	826	4,196	4,902	(706)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 31,953</b>	<b>\$ 24,177</b>	<b>\$ 7,776</b>	<b>\$ 124,895</b>	<b>\$ 188,392</b>	<b>\$ (63,497)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,398,260	1,180,067	218,193	6,051,968	5,348,332	703,636
Cigars	1,892	753	1,140	4,797	10,069	(5,273)
Others	94,724	44,096	50,628	402,848	246,948	155,900
Distilled spirit	129,879	145,013	(15,134)	458,239	474,534	(16,295)
Vinous beverages	58,483	108,956	(50,473)	171,190	227,372	(56,182)
Malted fermented beverages	161,406	173,468	(12,060)	582,346	642,228	(59,881)
Alcohol violation fee & fine	0	0	0	0	0	0
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	0	0	0	64	(64)
<b>TOTAL</b>	<b>\$ 1,844,644</b>	<b>\$ 1,652,351</b>	<b>\$ 192,293</b>	<b>\$ 7,671,388</b>	<b>\$ 6,949,547</b>	<b>\$ 721,841</b>

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2025	January, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
<b>Indirect Cost Fund</b>						
Office of the Governor	0	0	0	0	0	0
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau Statistics and Plans	0	0	0	21,711	25,653	(3,941)
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	3,119	(3,119)	13,592	4,339	9,252
Dept of Public Health & Social Service	0	314,492	(314,492)	16,373	663,021	(646,648)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	85	(85)	0	85	(85)
Guam Behavioral Health and Wellness Center	0	14,861	(14,861)	40,457	57,582	(17,124)
Department of Labor	0	0	0	0	0	0
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	0	81,259	(81,259)
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 332,558</b>	<b>\$ (332,558)</b>	<b>\$ 92,133</b>	<b>\$ 831,939</b>	<b>\$ (739,805)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	185,972	154,280	31,692	614,467	670,181	(55,714)
Rental of government land	3,383	3,205	177	13,530	14,022	(491)
Recording fee	21,764	22,960	(1,196)	88,478	86,754	1,725
Application fees	0	0	0	0	0	0
Certificates of document fees	12,386	9,608	2,779	55,874	50,697	5,178
Rezoning fees	6	10	(4)	6	1,300	(1,294)
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 223,511</b>	<b>\$ 190,063</b>	<b>\$ 33,448</b>	<b>\$ 772,355</b>	<b>\$ 822,952</b>	<b>\$ (50,597)</b>
<b>Limited Gaming Fund</b>						
Bingo / Lottery	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	0	0	0	0	0
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	25,034	27,255	(2,221)	106,501	117,559	(11,058)
Dept of Parks & Rec - repair of facilities 1/3	25,841	28,134	(2,293)	109,937	121,351	(11,414)
GDOE - repair of facilities 1/3	25,841	28,134	(2,293)	109,937	121,351	(11,414)
Interest - Limited Gaming Fund	21	38	(17)	60	135	(76)
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	4,038	4,396	(358)	17,179	18,962	(1,784)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 80,776</b>	<b>\$ 87,959</b>	<b>\$ (7,183)</b>	<b>\$ 343,613</b>	<b>\$ 379,358</b>	<b>\$ (35,745)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	293,185	480,378	(187,193)	2,615,572	3,293,253	(677,681)
Registration fees - Labor share	125,651	205,876	(80,226)	1,120,959	1,411,394	(290,435)
Citation fee - non immigration temp worker	3,300	2,950	350	14,100	11,550	2,550
Citation fee - fair emplmt pract ofc	0	0	0	0	0	0
Use of money and property	0	0	0	0	534	(534)
<b>TOTAL</b>	<b>\$ 422,135</b>	<b>\$ 689,204</b>	<b>\$ (267,069)</b>	<b>\$ 3,750,631</b>	<b>\$ 4,716,731</b>	<b>\$ (966,099)</b>
<b>Mental Health and Substance Abuse Services Fund</b>						
Psychotherapy services	345	420	(75)	5,964	420	5,544
Pharmacy Medication Fees	30,638	1,230	29,408	85,468	284,569	(199,100)
<b>TOTAL</b>	<b>\$ 30,983</b>	<b>\$ 1,650</b>	<b>\$ 29,333</b>	<b>\$ 91,433</b>	<b>\$ 284,989</b>	<b>\$ (193,556)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	1,800	0	1,800	8,850	50	8,800
Marriage application	3,080	0	3,080	10,880	30	10,850
Firearms permits	0	0	0	0	0	0
Birth certificate	5,755	620	5,135	22,720	1,996	20,724
Death certificate	2,110	0	2,110	10,560	695	9,865
Marriage certificate	3,220	0	3,220	12,515	0	12,515
Burial permit	455	0	455	1,840	0	1,840
Affidavit of paternity	890	0	890	3,300	0	3,300
Affidavit of public acknowledgment	0	0	0	10	0	10
Court order change of name	0	0	0	180	0	180
Declaratory judgement	20	0	20	90	0	90
Adoptions	165	0	165	405	0	405
Research fee	172	17,672	(17,500)	598	69,421	(68,823)
Use of money and property	0	0	0	0	3	(3)
<b>TOTAL</b>	<b>\$ 17,667</b>	<b>\$ 18,292</b>	<b>\$ (625)</b>	<b>\$ 71,948</b>	<b>\$ 72,195</b>	<b>\$ (247)</b>



Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 January 31, 2025 & 2024

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2025	January, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Ovis fees / reinspection fees	42,008	23,713	18,295	110,048	103,969	6,079
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 42,008</b>	<b>\$ 23,713</b>	<b>\$ 18,295</b>	<b>\$ 110,048</b>	<b>\$ 103,969</b>	<b>\$ 6,079</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	879	0	879	1,274	300	974
Annual gun business registration / \$600	0	0	0	0	0	0
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	9,542	8,008	1,534	32,448	31,954	494
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	25,545	27,720	(2,175)	103,710	110,535	(6,825)
Filing record - security officer / \$75	120	0	120	120	0	120
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	40	(40)
Firearm registration / \$40	23,600	17,200	6,400	77,760	64,480	13,280
Non-concealed firearm ID / \$25	12,040	9,408	2,632	46,870	30,435	16,435
Concealed firearm ID / \$60	11,742	13,390	(1,648)	52,736	40,376	12,360
Fingerprinting fee / \$20	5,882	5,032	850	19,210	18,632	578
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / \$15	1,515	1,110	405	5,040	3,765	1,275
Police clearance additional copies	247	183	64	1,153	572	581
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	900	594	306	3,861	1,872	1,989
Certified copy of records / \$10	0	0	0	0	28	(28)
Firearm inspection fee / \$5	5,229	3,753	1,476	17,163	14,121	3,042
Vehicle release fee / \$10	0	0	0	0	0	0
False Activation fee / \$100	0	0	0	0	9	(9)
Witness fees / \$35	0	0	0	0	0	0
Special event fee / \$100	645	903	(258)	2,967	9,632	(6,665)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	1,800	0	1,800	5,750	1,495	4,255
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 99,686</b>	<b>\$ 87,301</b>	<b>\$ 12,385</b>	<b>\$ 370,062</b>	<b>\$ 328,246</b>	<b>\$ 41,816</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	4,365	13,660	(9,295)	55,500	56,740	(1,240)
Use of money and property	0	0	0	0	3	(3)
<b>TOTAL</b>	<b>\$ 4,365</b>	<b>\$ 13,660</b>	<b>\$ (9,295)</b>	<b>\$ 55,500</b>	<b>\$ 56,743</b>	<b>\$ (1,243)</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	0	2,957	(2,957)	0	13,332	(13,332)
Park vendor permits	0	975	(975)	0	2,500	(2,500)
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	1,500	(1,500)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	0	150	(150)	0	600	(600)
Paseo Recreational Center	0	0	0	0	0	0
Hagalna / Tiyan Tennis Center	0	0	0	0	18	(18)
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	15	(15)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 4,082</b>	<b>\$ (4,082)</b>	<b>\$ 0</b>	<b>\$ 17,965</b>	<b>\$ (17,965)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	109,023	121,665	(12,643)	322,350	362,864	(40,514)
Use of money and property	0	0	0	0	95	(95)
<b>TOTAL</b>	<b>\$ 109,023</b>	<b>\$ 121,665</b>	<b>\$ (12,643)</b>	<b>\$ 322,350</b>	<b>\$ 362,959</b>	<b>\$ (40,609)</b>
<b>Rabies Prevention Fund</b>						
Pet license	370	405	(35)	1,770	1,625	145
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,640	4,380	(1,740)	16,635	15,510	1,125
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,010</b>	<b>\$ 4,785</b>	<b>\$ (1,775)</b>	<b>\$ 18,405</b>	<b>\$ 17,135</b>	<b>\$ 1,270</b>

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 January 31, 2025 & 2024

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	January, 2025	January, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	0	5,712	(5,712)	7,813	11,424	(3,611)
Use of money and property	0	0	0	0	7	(7)
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 5,712</b>	<b>\$ (5,712)</b>	<b>\$ 7,813</b>	<b>\$ 11,431</b>	<b>\$ (3,617)</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	683,644	677,945	5,700	2,727,776	2,722,388	5,388
Fee - compact Ordot tipping fee \$4 cu yd	(468,771)	934,349	(1,403,121)	2,374,535	4,965,617	(2,591,082)
Fee - uncompact Ordot tipping fee \$4 cu yd	2,347,893	178,204	2,169,689	2,807,187	749,919	2,057,269
Fee - uncompact Agal transfer station	3,233	4,155	(923)	16,748	18,398	(1,650)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	4,898	3,930	968	19,115	18,578	537
Miscellaneous	208,950	0	208,950	155,700	0	155,700
Restoration charge	2,150	5,200	(3,050)	15,950	16,400	(450)
Transfer charge	0	0	0	0	0	0
Reactivation charge	550	250	300	1,650	1,150	500
Trash tags	420	648	(228)	2,096	2,300	(204)
Fee - uncompact Harmon transfer	24,855	21,700	3,156	95,088	95,052	37
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	2,509	(2,509)	0	64,911	(64,911)
Accrued Interest for Investments	0	23,617	(23,617)	0	64,512	(64,512)
Use of money and property	2,903	99	2,804	33,974	568	33,406
<b>TOTAL</b>	<b>\$ 2,810,724</b>	<b>\$ 1,852,605</b>	<b>\$ 958,119</b>	<b>\$ 8,249,819</b>	<b>\$ 8,719,791</b>	<b>\$ (469,972)</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	408,909	373,746	35,163	1,375,780	1,343,273	32,507
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 408,909</b>	<b>\$ 373,746</b>	<b>\$ 35,163</b>	<b>\$ 1,375,780</b>	<b>\$ 1,343,273</b>	<b>\$ 32,507</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	94,970	104,323	(9,353)	277,925	308,729	(30,804)
Passport expedite fees	14,053	17,343	(3,290)	44,425	54,135	(9,710)
Passport expedite mail fees	75	1	74	135	23	112
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 109,098</b>	<b>\$ 121,666</b>	<b>\$ (12,569)</b>	<b>\$ 322,485</b>	<b>\$ 382,887</b>	<b>\$ (60,402)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	4,186,416	4,051,171	135,245	6,119,420	5,609,273	510,146
DRT property taxes - other	261,493	238,081	23,412	361,442	380,600	(19,158)
Penalties and interest	249,248	317,947	(68,699)	523,458	411,298	112,160
Real property tax bank fees	87	0	87	87	0	87
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	0	0	0	286	(286)
<b>TOTAL</b>	<b>\$ 4,697,244</b>	<b>\$ 4,607,199</b>	<b>\$ 90,045</b>	<b>\$ 7,004,406</b>	<b>\$ 6,401,457</b>	<b>\$ 602,948</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	2,665,179	3,169,424	(504,245)	8,716,629	10,428,538	(1,711,909)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	6,319	11,354	(5,035)	43,156	106,248	(63,092)
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,671,497</b>	<b>\$ 3,180,778</b>	<b>\$ (509,281)</b>	<b>\$ 8,759,785</b>	<b>\$ 10,534,785</b>	<b>\$ (1,775,001)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	1,950	2,650	(700)	2,400	6,550	(4,150)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,950</b>	<b>\$ 2,650</b>	<b>\$ (700)</b>	<b>\$ 2,400</b>	<b>\$ 6,550</b>	<b>\$ (4,150)</b>

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )	Adopted Revenues	Actual Collections	Favorable ( Unfavorable )
<b>Banking &amp; Insurance Enforcement Fund</b>						
Exam fees	0	0	0	0	0	0
ATM fees	0	0	0	0	0	0
Banking & Insurance enforcement	24,407	32,790	8,383	99,229	82,150	(17,078)
Use of money and property	6,320	0	(6,320)	25,292	0	(25,292)
<b>TOTAL</b>	<b>\$ 30,727</b>	<b>\$ 32,790</b>	<b>\$ 2,064</b>	<b>\$ 124,520</b>	<b>\$ 82,150</b>	<b>\$ (42,370)</b>
<b>Better Public Service Fund</b>						
Transfers in - General Fund	0	0	0	634,071	84,318	(549,753)
Transfers in - Highway Fund	0	0	0	146,189	242,720	96,531
Transfers in - Gu Environmental Fund	0	0	0	44	0	(44)
Transfers in - Health/Human Services Fund	0	0	0	50	200	150
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	2,860	2,860	144	6,073	5,930
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	25	25	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 2,860</b>	<b>\$ 2,860</b>	<b>\$ 780,522</b>	<b>\$ 333,335</b>	<b>\$ (447,187)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land trust application fees	8,853	150	(8,703)	35,410	250	(35,160)
Commercial leases / license	41,011	442,008	400,997	194,343	666,252	471,908
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	0	0
<b>TOTAL</b>	<b>\$ 49,863</b>	<b>\$ 442,158</b>	<b>\$ 392,295</b>	<b>\$ 229,753</b>	<b>\$ 666,502</b>	<b>\$ 436,749</b>
<b>Dept of Corrections Imate Revolving Fund</b>						
DOC revolving fund	95,468	18,020	(77,448)	450,262	150,315	(299,947)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 95,468</b>	<b>\$ 18,020</b>	<b>\$ (77,448)</b>	<b>\$ 450,262</b>	<b>\$ 150,315</b>	<b>\$ (299,947)</b>
<b>Custom, Agric and Quarantine Inspection Fund</b>						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	0	0	0	7,950	7,950
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	535,222	650,000	114,778	2,000,466	2,428,885	428,419
Cargo inspection fee - All	110,203	26,310	(83,893)	440,677	82,910	(357,767)
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	10	10	0	10	10
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 645,425</b>	<b>\$ 676,320</b>	<b>\$ 30,895</b>	<b>\$ 2,441,143</b>	<b>\$ 2,519,755</b>	<b>\$ 78,612</b>
<b>DPHSS Sanitary Inspection Revolving Fund</b>						
Sanitary inspection-register fee	35,207	19,472	(15,735)	141,360	172,681	31,321
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 35,207</b>	<b>\$ 19,472</b>	<b>\$ (15,735)</b>	<b>\$ 141,360</b>	<b>\$ 172,681</b>	<b>\$ 31,321</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 surcharge \$1	163,376	99,081	(64,295)	678,626	405,173	(273,453)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 163,376</b>	<b>\$ 99,081</b>	<b>\$ (64,295)</b>	<b>\$ 678,626</b>	<b>\$ 405,173</b>	<b>\$ (273,453)</b>
<b>Environmental Health Fund</b>						
Health permits - business	31,370	119,494	88,124	125,736	299,459	173,723
PH registration and penalty	0	0	0	333	0	(333)
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	85,501	52,585	(32,916)	341,242	166,182	(175,060)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 116,871</b>	<b>\$ 172,079</b>	<b>\$ 55,208</b>	<b>\$ 467,311</b>	<b>\$ 465,641</b>	<b>\$ (1,670)</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Four Months Ended January 31, 2025

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Fire, Life &amp; Medical Emergency Fund</b>						
Transport / standby fees	465	50	(415)	2,826	320	(2,506)
Fire prevention fees	5,630	12,487	6,857	22,527	52,841	30,315
Other fees	7,185	1,046	(6,139)	8,278	2,752	(5,526)
Ambulance service	78,047	22,825	(55,222)	267,033	209,317	(57,717)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 91,327</b>	<b>\$ 36,408</b>	<b>\$ (54,919)</b>	<b>\$ 300,664</b>	<b>\$ 265,230</b>	<b>\$ (35,434)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors fees	73,724	12,300	(61,424)	296,488	82,240	(214,248)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 73,724</b>	<b>\$ 12,300</b>	<b>\$ (61,424)</b>	<b>\$ 296,488</b>	<b>\$ 82,240</b>	<b>\$ (214,248)</b>
<b>Guam Environmental Trust Fund</b>						
Insurance assessment fee	38,708	0	(38,708)	135,786	0	(135,786)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 38,708</b>	<b>\$ 0</b>	<b>\$ (38,708)</b>	<b>\$ 135,786</b>	<b>\$ 0</b>	<b>\$ (135,786)</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid fuel taxes						
Aviation fuel tax	96,341	242,811	146,470	415,209	1,016,903	601,694
Diesel fuel tax	55,682	82,288	26,606	228,310	231,106	2,796
Other fuel tax	2,098	0	(2,098)	9,847	0	(9,847)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	131,380	296,981	165,601	547,863	888,471	340,609
Auto surcharge on other fuels	65,282	79,194	13,912	247,617	236,915	(10,702)
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
<b>Liquid fuel taxes</b>	<b>350,784</b>	<b>701,274</b>	<b>350,491</b>	<b>1,448,845</b>	<b>2,373,396</b>	<b>924,551</b>
Licenses and registrations	697,394	957,892	260,498	2,570,767	3,385,060	814,293
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,048,178</b>	<b>\$ 1,659,166</b>	<b>\$ 610,989</b>	<b>\$ 4,019,613</b>	<b>\$ 5,758,456</b>	<b>\$ 1,738,844</b>
<b>Guam Invasive Species Inspection Fee Fund</b>						
Invasive species inspection fees	57,130	0	(57,130)	245,881	293,117	47,237
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 57,130</b>	<b>\$ 0</b>	<b>\$ (57,130)</b>	<b>\$ 245,881</b>	<b>\$ 293,117</b>	<b>\$ 47,237</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam plant inspection and permit	7,709	6,613	(1,096)	30,882	29,961	(921)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 7,709</b>	<b>\$ 6,613</b>	<b>\$ (1,096)</b>	<b>\$ 30,882</b>	<b>\$ 29,961</b>	<b>\$ (921)</b>
<b>Health Professional Licensing Office Revolving Fund</b>						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,926	21,585	18,659	11,629	81,285	69,656
Dental Board License	1,342	400	(942)	5,875	900	(4,975)
Medical Board License	11,862	4,855	(7,007)	43,696	22,154	(21,542)
Nursing Board License	4,954	2,340	(2,614)	19,698	12,620	(7,078)
Optometry Board License	1,849	0	(1,849)	3,698	450	(3,248)
Pharmacy Board License	4,879	900	(3,979)	19,661	3,290	(16,371)
Cosmetology Board License	1,724	1,873	149	6,884	4,196	(2,688)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 29,535</b>	<b>\$ 31,953</b>	<b>\$ 2,418</b>	<b>\$ 111,141</b>	<b>\$ 124,895</b>	<b>\$ 13,754</b>
<b>Healthy Futures Funds</b>						
Cigarettes	1,455,250	1,398,260	(56,990)	5,802,903	6,051,968	249,065
Cigars	21,741	1,892	(19,849)	87,739	4,797	(82,942)
Others	63,981	94,724	30,743	234,155	402,848	168,694
Distilled spirit	224,358	129,879	(94,479)	883,897	458,239	(425,658)
Vinous beverages	75,430	58,483	(16,948)	299,254	171,190	(128,064)
Malted fermented beverages	144,308	161,406	17,098	580,144	582,346	2,202
Alcohol violation fee & fine	0	0	0	1,405	0	(1,405)
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	0	0
<b>TOTAL</b>	<b>\$ 1,985,070</b>	<b>\$ 1,844,644</b>	<b>\$ (140,426)</b>	<b>\$ 7,889,496</b>	<b>\$ 7,671,388</b>	<b>\$ (218,108)</b>

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Indirect Cost Fund</b>						
Office of the Governor	360	0	(360)	360	0	(360)
Department of Revenue & Taxation	0	0	0	0	0	0
Bureau of Statistics and Plans	0	0	0	0	21,711	21,711
Department of Law	0	0	0	0	0	0
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	0	13,592	13,592
Dept of Public Health & Social Service	158,682	0	(158,682)	332,122	16,373	(315,749)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	981	0	(981)
Guam Behavioral Health and Wellness Center	15,226	0	(15,226)	60,633	40,457	(20,175)
Department of Labor	0	0	0	7,995	0	(7,995)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	45,693	0	(45,693)
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	0	0
Guam Public Library System	629	0	(629)	5,758	0	(5,758)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 174,897</b>	<b>\$ 0</b>	<b>\$ (174,897)</b>	<b>\$ 453,541</b>	<b>\$ 92,133</b>	<b>\$ (361,407)</b>
<b>Land Survey Revolving Fund</b>						
Document tax - land survey fee	185,072	185,972	900	747,444	614,467	(132,977)
Rental of government land	0	3,383	3,383	0	13,530	13,530
Recording fee	87,248	21,764	(65,484)	349,287	88,478	(260,809)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	12,386	12,386	0	55,874	55,874
Rezoning fees	0	6	6	0	6	6
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 272,321</b>	<b>\$ 223,511</b>	<b>\$ (48,810)</b>	<b>\$ 1,096,731</b>	<b>\$ 772,355</b>	<b>\$ (324,376)</b>
<b>Limited Gaming Fund</b>						
Bingo / Lottery	0	0	0	0	0	0
Carnival / Liberation Day	0	0	0	0	0	0
Electronic gaming devices	0	0	0	0	0	0
Other gaming activities	0	0	0	0	0	0
License fees - limited gaming	0	0	0	0	0	0
Penalties - failure to file	0	0	0	0	0	0
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	27,643	25,034	(2,610)	109,945	106,501	(3,444)
Dept of Parks & Rec - repair of facilities 1/3	27,409	25,841	(1,567)	109,916	109,937	21
GDOE - repair of facilities 1/3	27,409	25,841	(1,567)	109,916	109,937	21
Interest - Limited Gaming Fund	0	21	21	0	60	60
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,442	4,038	(4,404)	33,813	17,179	(16,634)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 90,904</b>	<b>\$ 60,776</b>	<b>\$ (30,127)</b>	<b>\$ 363,589</b>	<b>\$ 343,613</b>	<b>\$ (19,976)</b>
<b>Manpower Development Fund</b>						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	640,465	293,185	(347,280)	2,578,950	2,615,572	36,622
Registration fees - Labor share	217,342	129,651	(87,692)	876,693	1,120,959	244,266
Citation fee - non immigration temp worker	103,475	3,300	(100,175)	151,732	14,100	(137,632)
Citation fee - fair emplmt pract ofc	94,100	0	(94,100)	140,950	0	(140,950)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 1,055,382</b>	<b>\$ 422,135</b>	<b>\$ (633,247)</b>	<b>\$ 3,748,325</b>	<b>\$ 3,750,631</b>	<b>\$ 2,306</b>
<b>Mental Health and Substance Abuse Services Fund</b>						
Psychotherapy Services	11,558	345	(11,213)	61,664	5,964	(55,699)
Pharmacy Medication Fees	11,581	30,638	19,057	95,906	85,468	(10,438)
<b>TOTAL</b>	<b>\$ 23,139</b>	<b>\$ 30,983</b>	<b>\$ 7,844</b>	<b>\$ 157,570</b>	<b>\$ 91,433</b>	<b>\$ (66,137)</b>
<b>Office of Vital Statistics Revolving Fund</b>						
Marriage waiver	1,668	1,800	132	6,619	8,850	2,231
Marriage application	2,369	3,080	711	9,417	10,880	1,463
Firearms permits	0	0	0	0	0	0
Birth certificate	7,407	5,755	(1,652)	29,506	22,720	(6,786)
Death certificate	2,081	2,110	29	8,268	10,560	2,292
Marriage certificate	3,566	3,220	(346)	14,228	12,515	(1,713)
Burial permit	312	455	143	1,213	1,840	627
Affidavit of paternity	913	890	(23)	3,624	3,300	(324)
Affidavit of public acknowledgment	37	0	(37)	152	10	(142)
Court order change of name	103	0	(103)	423	180	(243)
Declaratory judgement	39	20	(19)	145	90	(55)
Adoptions	52	165	113	207	405	198
Research fee	55	172	117	293	598	305
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 18,602</b>	<b>\$ 17,667</b>	<b>\$ (935)</b>	<b>\$ 74,095</b>	<b>\$ 71,948</b>	<b>\$ (2,147)</b>



Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Four Months Ended January 31, 2025

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Police Patrol Vehicle &amp; Equipment Revolving Fund</b>						
Ovis fees / reinspection fees	27,201	42,008	14,807	110,807	110,048	(759)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	(0)	0	0	(0)
<b>TOTAL</b>	<b>\$ 27,201</b>	<b>\$ 42,008</b>	<b>\$ 14,807</b>	<b>\$ 110,807</b>	<b>\$ 110,048</b>	<b>\$ (759)</b>
<b>Police Services Fund</b>						
Accessible parking fees 50%	2,904	879	(2,026)	3,973	1,274	(2,700)
Annual gun business registration / \$600	407	0	(407)	2,850	0	(2,850)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,332	9,542	2,210	29,341	32,448	3,107
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	25,915	25,545	(370)	103,623	103,710	87
Filing record - security officer / \$75	0	120	120	0	120	120
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	20,690	23,600	2,910	82,935	77,760	(5,175)
Non-concealed firearm ID / \$25	10,386	12,040	1,654	41,623	46,870	5,247
Concealed firearm ID / \$60	9,463	11,742	2,279	37,802	52,736	14,934
Fingerprinting fee / \$20	6,238	5,882	(356)	24,912	19,210	(5,702)
Subpoena fee	36	0	(36)	118	0	(118)
Abstract criminal records / \$15	37	1,515	1,478	125	5,040	4,915
Police clearance additional copies	4	247	243	19	1,153	1,134
Fine - unauthorized use uniform / \$500max	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	15	900	885	74	3,881	3,787
Certified copy of records / \$10	9	0	(9)	27	0	(27)
Firearm inspection fee / \$5	2,149	5,229	3,080	8,637	17,163	8,526
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	131	645	514	1,096	2,967	1,871
Restitutions GPD	222	0	(222)	3,725	0	(3,725)
Other revenues - GPD	10,311	1,800	(8,511)	13,111	5,750	(7,361)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 96,250</b>	<b>\$ 99,686</b>	<b>\$ 3,436</b>	<b>\$ 353,991</b>	<b>\$ 370,062</b>	<b>\$ 16,070</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. examination / license fees	18,458	4,365	(14,093)	81,678	55,500	(26,178)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 18,458</b>	<b>\$ 4,365</b>	<b>\$ (14,093)</b>	<b>\$ 81,678</b>	<b>\$ 55,500</b>	<b>\$ (26,178)</b>
<b>Public Recreation Services Fund</b>						
Park fees / park use permits	2,998	0	(2,998)	12,113	0	(12,113)
Park vendor permits	3,288	0	(3,288)	12,807	0	(12,807)
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	1,572	0	(1,572)	3,461	0	(3,461)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	157	0	(157)	777	0	(777)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	9	0	(9)	225	0	(225)
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	1	0	(1)	4	0	(4)
<b>TOTAL</b>	<b>\$ 8,026</b>	<b>\$ 0</b>	<b>\$ (8,026)</b>	<b>\$ 29,386</b>	<b>\$ 0</b>	<b>\$ (29,386)</b>
<b>Public School Library Resources Fund</b>						
School library resources fund	92,229	109,023	16,793	367,578	322,350	(45,228)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 92,229</b>	<b>\$ 109,023</b>	<b>\$ 16,793</b>	<b>\$ 367,578</b>	<b>\$ 322,350</b>	<b>\$ (45,228)</b>
<b>Rabies Prevention Fund</b>						
Pet license	1,648	370	(1,278)	6,559	1,770	(4,789)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,154	2,640	486	8,540	16,635	8,095
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 3,802</b>	<b>\$ 3,010</b>	<b>\$ (792)</b>	<b>\$ 15,098</b>	<b>\$ 18,405</b>	<b>\$ 3,307</b>

Government Of Guam  
Actual Revenues Compared to Prorated Adopted Revenues  
Special Revenue Funds  
Four Months Ended January 31, 2025

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
<b>Safe Streets Fund</b>						
DOC - Safe streets fund	5,252	0	(5,252)	23,922	7,813	(16,108)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 5,252</b>	<b>\$ 0</b>	<b>\$ (5,252)</b>	<b>\$ 23,923</b>	<b>\$ 7,813</b>	<b>\$ (16,109)</b>
<b>Solid Waste Operations Fund</b>						
Tipping fee settlement Lagu	0	0	0	0	0	0
Solid waste bid package fee	0	0	0	0	0	0
Fee - household collection	695,449	683,644	(11,804)	3,279,480	2,727,776	(551,704)
Fee - compact Ordot tipping fee \$4 cu yd	840,112	(468,771)	(1,308,883)	3,520,681	2,374,535	(1,146,146)
Fee - uncompact Ordot tipping fee \$4 cu yd	130,952	2,347,893	2,216,941	459,671	2,807,187	2,347,516
Fee - uncompact Agat transfer station	6,333	3,233	(3,101)	23,075	16,748	(6,327)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	6,573	4,898	(1,675)	27,355	19,115	(8,241)
Miscellaneous	0	208,950	208,950	0	155,700	155,700
Restoration charge	4,870	2,150	(2,720)	19,559	15,950	(3,609)
Transfer charge	0	0	0	0	0	0
Reactivation charge	383	550	167	1,573	1,650	77
Trash tags	664	420	(244)	3,514	2,986	(4,118)
Fee - uncompact Harmon transfer	26,995	24,855	(4,140)	109,855	95,658	(14,767)
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	0	0	0	0	0
Accrued Interest for Investments	0	0	0	0	0	0
Use of money and property	0	2,903	2,903	0	33,974	33,974
<b>TOTAL</b>	<b>\$ 1,714,332</b>	<b>\$ 2,810,724</b>	<b>\$ 1,096,393</b>	<b>\$ 7,444,764</b>	<b>\$ 8,249,819</b>	<b>\$ 805,054</b>
<b>Street Light Fund</b>						
Abandoned vehicle fee - vehicle registration	346,694	408,909	62,215	1,385,243	1,375,780	(9,463)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 346,694</b>	<b>\$ 408,909</b>	<b>\$ 62,215</b>	<b>\$ 1,385,243</b>	<b>\$ 1,375,780</b>	<b>\$ (9,463)</b>
<b>Tax Collection Enhancement Fund</b>						
Passport fees	94,213	94,970	757	375,471	277,925	(97,546)
Passport expedite fees	236	14,053	13,816	852	44,425	43,573
Passport expedite mail fees	0	75	75	0	135	135
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 94,449</b>	<b>\$ 109,098</b>	<b>\$ 14,648</b>	<b>\$ 376,323</b>	<b>\$ 322,485</b>	<b>\$ (53,838)</b>
<b>Territorial Education Facilities Fund</b>						
DRT property taxes	2,515,406	4,186,416	1,671,010	10,036,161	6,119,420	(3,916,761)
DRT property taxes other	0	261,493	261,493	0	361,442	361,442
Penalties and interest	478,143	249,248	(228,895)	1,902,951	523,458	(1,379,494)
Real property tax bank fees	0	87	87	0	87	87
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,993,549</b>	<b>\$ 4,697,244</b>	<b>\$ 1,703,695</b>	<b>\$ 11,939,132</b>	<b>\$ 7,004,406</b>	<b>\$ (4,934,726)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, hotel / motel	2,995,429	2,665,179	(330,251)	11,941,745	8,716,629	(3,225,117)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	6,319	6,319	0	43,156	43,156
Gain (Loss) on investment	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 2,995,429</b>	<b>\$ 2,671,497</b>	<b>\$ (323,932)</b>	<b>\$ 11,941,745</b>	<b>\$ 8,759,785</b>	<b>\$ (3,181,961)</b>
<b>Water Research and Development Fund</b>						
Well drilling permit	5,657	1,950	(3,707)	21,021	2,400	(18,621)
Use of money and property	0	0	0	0	0	0
<b>TOTAL</b>	<b>\$ 5,657</b>	<b>\$ 1,950</b>	<b>\$ (3,707)</b>	<b>\$ 21,021</b>	<b>\$ 2,400</b>	<b>\$ (18,621)</b>