

Re: Messages & Communications Doc. No. 38GL-25-0510 through 0519.

From Guam Legislature Clerks <clerks@guamlegislature.gov>
 Date Tue 4/22/2025 4:38 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

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 Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>
 Sent: Tuesday, April 22, 2025 4:06 PM
 To: Guam Legislature Clerks <clerks@guamlegislature.gov>
 Cc: speakerblas@guamlegislature.gov <speakerblas@guamlegislature.gov>
 Subject: Messages & Communications Doc. No. 38GL-25-0510 through 0519.

Håfa Adai Clerk's Office,

Please see attached, **Messages & Communications Doc. No. 38GL-25-0510 through 0519** for processing:

<input type="checkbox"/>			
√	38GL-25-0510	Office of the Mayor - Municipality of Dededo	FY2025 Appropriated Funds-2nd Quarter Expenditure Report (VOMPS GF:GEFF)*
√	38GL-25-0511	Office of the Mayor - Municipality of Dededo	FY2025 Non-Appropriated Funds Report (NAF)- 2nd Quarter*
√	38GL-25-0512	Guam Police Department	FY2025 2nd Quarter Overtime Report ending March 31, 2025.
√	38GL-25-0513	Department of Public Health and Social Services	FY2025 Travel Report- 2nd Quarter ending March 31, 2025*
√	38GL-25-0514	Guam Memorial Hospital Authority	Notification of Temporary Assignment or Detail – Aida C. Yap, Hospital Unit Supervisor, 04/1/25.
√	38GL-25-0515	Guam Memorial Hospital Authority	Notification of Temporary Assignment or Detail – Melvin D. Cruz, Management Analyst IV, 04/21/25.
√	38GL-25-0516	Office of the Governor of Guam	Appointment and Supporting Documents for Jeffery D. Kosaka, Member, Guam Regional Transit Authority Board of Directors.
√	38GL-25-0517	Office of the Governor of Guam	Appointment and Supporting Documents for Rose Marie Ayuyu Morales, Member, Civil Service Commission Board of Directors.
√	38GL-25-0518	Office of the Governor of Guam	Appointment and Supporting Documents for Juan K. Calvo, Member, Civil Service Commission Board of Directors.
√	38GL-25-0519	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending March 31, 2025*

Please retrieve Doc. No. 38GL-25-0512, 0516 through 0519 from link below:

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

Kindly reply to this email.



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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Messages and Communications for 38GL-25-0519*

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov> Tue, Apr 22, 2025 at 9:12 AM
To: "committeeonrules@guamlegislature.gov" <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Hafa Adái,

Please see attached M&C Doc. No. 38GL-25-0519

38GL-25-0519	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending March 31, 2025*
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Si Yu'os Ma'åse',

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

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

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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

From: **Giana Sanchez** <giana.sanchez@bbmr.guam.gov>

Date: Mon, Apr 21, 2025 at 4:46 PM

Subject: CRER & Special Fund Reports for March 2025

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

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

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

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

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'åse!

Giana Lyn Sanchez

Customer Service Representative

Bureau of Budget and Management Research

671-475-9107 (Ph)

3 attachments

Consolidated Revenue and Expenditure Report March 2025.pdf
308K

Special Revenue Fund Report March 2025.pdf
787K

38GL-25-0519.pdf
1704K

38th Committee On Rules <committeeonrules@guamlegislature.gov>
To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Tue, Apr 22, 2025 at 3:38 PM

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

Sent: Tuesday, April 22, 2025 9:12 AM

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

Subject: Messages and Communications for 38GL-25-0519*

[Quoted text hidden]



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

CRER & Special Fund Reports for March 2025

3 messages

Giana Sanchez <giana.sanchez@bbmr.guam.gov>

Mon, Apr 21, 2025 at 4:45 PM

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

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

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

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

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'åse!

Giana Lyn Sanchez

Customer Service Representative
Bureau of Budget and Management Research
671-475-9107 (Ph)

Doc Type: 38GL-25-0519
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.
Apr. 21, 2025
Time: 4:45 PM
Received:

2 attachments

- Consolidated Revenue and Expenditure Report March 2025.pdf**
308K
- Special Revenue Fund Report March 2025.pdf**
787K

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

Mon, Apr 21, 2025 at 4:53 PM

To: Giana Sanchez <giana.sanchez@bbmr.guam.gov>

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

Hafa Adåi,

Confirming receipt.

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

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

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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[Quoted text hidden]

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

Mon, Apr 21, 2025 at 4:57 PM

Hafa Adâi Honorable Senators,

Please see attached CRER and Special Revenue Tracking Fund Reports for the month of March 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 Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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[Quoted text hidden]

2 attachments

 **Consolidated Revenue and Expenditure Report March 2025.pdf**
308K

 **Special Revenue Fund Report March 2025.pdf**
787K



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

APR 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-25-0519
Messages and Communications
RECEIVED
COMMITTEE ON RULES
April 22, 2025
9:12 a.m.

Marie Crisostomo

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending March 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.

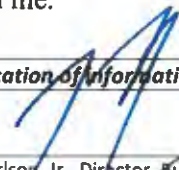
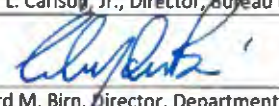
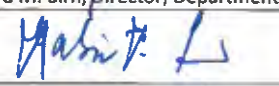
It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only. **Further, the report incorporates legislative appropriation measures passed via P.L. 37-135, P.L. 37-141 and P.L. 38-8.**

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

Senseramento


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	
	4/17/25
Edward M. Birn, Director, Department of Administration	
	04/21/25
Marie P. Lizama, Director, Department of Revenue and Taxation	

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

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

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2025 and FY2024
Six months ending March 2024

	MONTHLY ACTUAL Collection Comparison FY2025 and FY2024 For the Month Ending March			YTD ACTUAL Collection Comparison FY2025 and FY2024 Six months ending March 2024		
	2025 March	2024 March	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
Income Taxes:						
Individual	\$ 12,140,513	\$ 9,556,099	\$2,584,414	\$ 37,428,471	\$ 34,909,261	\$2,519,210
Corporation	11,007,005	13,464,782	(2,457,777)	47,616,334	43,587,892	4,028,442
Withholding	28,323,506	26,499,681	1,823,824	172,830,191	157,965,985	14,864,206
Income Taxes	51,471,023	49,520,562	1,950,461	257,874,996	236,463,138	21,411,858
Business privilege taxes:						
Gross Receipts Taxes	33,861,284	38,700,467	(4,839,183)	202,728,818	204,107,382	(1,378,564)
Other Taxes:						
Admissions tax			0			0
Use Tax	414,782	576,043	(161,261)	2,395,984	4,384,903	(1,988,919)
Business Privilege Taxes	34,276,066	39,276,510	(5,000,444)	205,124,802	208,492,285	(3,367,483)
Licenses, Fees & Penalties	248,087	243,725	4,362	1,400,424	1,454,912	(54,488)
Use of Money & Property	3,605	394,757	(391,152)	2,008,628	2,400,861	(392,234)
Federal Sources:						
Section 30	0	0	0	76,402,101	76,195,730	206,371
Immigration fees	562,210	144,165	418,045	2,328,530	572,240	1,756,290
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	5,489	(5,489)	9,197	18,709	(9,512)
Federal Sources	562,210	149,654	412,556	78,739,828	76,786,679	1,953,149
Department Charges:						
Agriculture	0	146	(146)	136	674	(538)
Police & Corrections	40	10	30	12,130	110	12,020
Public Works	7,250	1,925	5,325	47,450	26,000	21,450
Public Health	680	520	160	3,140	3,515	(375)
Commerce	0	0	0	0	0	0
Other charges	58,221	105,738	(47,518)	510,497	475,516	34,980
Department Charges	66,191	108,339	(42,149)	573,353	505,815	67,537
TOTAL GENERAL FUND REVENUES	\$ 86,627,182	\$ 89,693,548	\$ (3,066,365)	\$ 545,722,030	\$ 526,103,690	\$ 19,618,339

PROVISION FOR TAX REFUNDS						
Budget (Provision per P.L. 37-125)	^{2/} 3,727,237	5,005,465	\$ (1,278,228)	19,172,040	24,499,513	\$ (5,327,473)

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 ^{1/}
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending March 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] ^{3/}

	FY2025 Adopted Revenues Allocated for the Month of March ^{2/}	FY2025 Actual Collections For the Month March	Favorable (Unfavorable)	FY2025 Adopted Revenues Allocated for the Quarter	FY2025 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 8,400,690	\$ 12,140,513	\$ 3,739,823	\$ 17,356,673	\$ 25,349,780	\$ 7,993,107
Corporation	7,956,816	11,007,005	3,050,189	15,190,141	25,400,792	10,210,651
Withholding	26,555,503	28,323,506	1,768,003	69,099,317	84,315,849	15,216,532
Income Taxes	42,913,009	51,471,023	8,558,014	101,646,131	135,066,421	33,420,290
Business privilege taxes:						
Gross Receipts Taxes	32,248,643	33,861,284	1,612,641	85,137,259	103,951,103	18,813,844
Other Taxes:						
Use Tax	863,167	414,782	(448,385)	2,020,251	1,268,319	(751,932)
Business Privilege Taxes	33,111,810	34,276,066	1,164,256	87,157,510	105,219,422	18,061,912
Licenses, Fees & Penalties	188,274	248,087	59,813	480,349	652,056	171,707
Use of Money & Property	282,433	3,605	(278,828)	108,884	689,317	580,433
Federal Sources:						
Section 30	0	0	0	0	0	0
Immigration fees	73,709	562,210	488,501	257,638	891,450	633,812
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	0	0	0	3,948	3,948
Federal Sources	73,709	562,210	488,501	257,638	895,398	637,760
Department Charges:						
Agriculture	0	0	0	0	0	0
Police & Corrections	0	40	40	0	60	60
Public Works	0	7,250	7,250	0	18,275	18,275
Public Health	0	680	680	0	1,320	1,320
Commerce	0	0	0	0	0	0
Other charges	127,784	58,221	(69,563)	283,607	232,299	(51,308)
Department Charges	127,784	66,191	(61,593)	283,607	251,954	(31,653)
TOTAL GENERAL FUND REVENUES	\$ 76,697,019	\$ 86,627,182	\$ 9,930,163	\$ 189,934,119	\$ 242,774,568	\$ 52,840,449

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 3/31/2025.

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 ¹⁾
General Fund**

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

	FY2025 Adopted Revenues for the Cumulative Period ²⁾	FY2025 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 32,865,586	\$ 37,428,471	\$ 4,562,885
Corporation	37,318,500	47,616,334	10,297,834
Withholding	150,550,467	172,830,191	22,279,724
Income Taxes	220,734,553	257,874,996	37,140,443
Business privilege taxes:			
Gross Receipts Taxes	192,118,041	202,728,818	10,610,777
Other Taxes:			
Use Tax	4,823,969	2,395,984	(2,427,985)
Business Privilege Taxes	196,942,010	205,124,802	8,182,792
Licenses, Fees & Penalties	1,370,716	1,400,424	29,708
Use of Money & Property	1,669,760	2,008,628	338,868
Federal Sources:			
Section 30	76,402,101	76,402,101	0
Immigration fees	712,028	2,328,530	1,616,502
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	9,197	9,197
Federal Sources	77,114,129	78,739,828	1,625,699
Department Charges:			
Agriculture	0	136	136
Police & Corrections	0	12,130	12,130
Public Works	0	47,450	47,450
Public Health	0	3,140	3,140
Commerce	0	0	0
Other charges	585,234	510,497	(74,737)
Department Charges	585,234	573,353	(11,881)
TOTAL GENERAL FUND REVENUES	\$ 498,416,402	\$ 545,722,030	\$ 47,305,628 9.49%

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.
4) Per the Department of Administration, a reporting anomaly was identified for prior month collections from October 2024 - January 2025 resulting in a reduction of approximately \$7.7M cumulatively, which has been addressed in the February cumulative totals. As such, although February collections reflect a collection of \$10.5M above the monthly adopted projection, the full fiscal year projection reflects an increase of approximately \$2.8M above the January CRER.

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 ³⁾	Favorable Increase (Decrease) ⁴⁾
Income Taxes:			
Individual	\$ 105,570,170	\$ 110,133,055	\$ 4,562,885
Corporation	105,033,422	115,331,256	10,297,834
Withholding	297,659,446	319,939,170	22,279,724
Income Taxes	508,263,038	545,403,481	37,140,443
Business privilege taxes:			
Gross Receipts Taxes	390,986,493	401,597,270	10,610,777
Other Taxes:			
Use Tax	9,270,632	6,842,647	(2,427,985)
Business Privilege Taxes	400,257,125	408,439,917	8,182,792
Licenses, Fees & Penalties	4,403,808	4,433,516	29,708
Use of Money & Property	2,683,875	3,022,743	338,868
Federal Sources:			
Section 30	76,402,101	76,402,101	0
Immigration fees	1,381,665	3,007,364	1,625,699
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	0	0
Federal Sources	77,783,766	79,409,465	1,625,699
Department Charges:			
Agriculture	0	0.00	0
Police & Corrections	0	0.00	0
Public Works	0	0.00	0
Public Health	0	0.00	0
Commerce	0	0.00	0
Other charges	1,410,504	1,398,623	(11,881)
Department Charges	1,410,504	1,398,623	(11,881)
TOTAL GENERAL FUND REVENUES	\$ 994,802,116	\$ 1,042,107,744	\$ 47,305,628 4.76%

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)
P.L. 38 - 8	UOG	(5,750,984)
	TOTAL	(15,125,984)

NET UNOBLIGATED PROJECTED FY25 GENERAL FUND REVENUE \$ 32,179,644

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

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Maga'hágan Guáhan	5,392,061	3,397,085	114,812	1,880,164
Office of I Segundu Na Maga'láhen Guahan	459,363	304,812	-	154,551
Guam Medical Referral Assistance Office	665,849	224,617	1,294	439,938
Bureau of Womens Affairs	272,277	97,279	-	174,998
Bureau of Budget & Management Research (BBMR)	1,298,677	537,737	27,044	733,896
Civil Service Commission	1,449,798	600,664	102,355	746,779
Department of Administration (DOA)	10,783,269	4,322,061	208,486	6,252,722
DOA - Charter School Administrative Support	143,571	27,246	-	116,325
Department of Land Management	561,809	291,755	-	270,054
Chamorro Land Trust Commission (CLTC)	824,664	241,855	19,310	563,499
Department of Revenue & Taxation (DRT)	14,780,300	5,921,787	4,953	8,853,560
Office of the Attorney General Operations (OAG)	21,798,530	6,562,065	505,244	14,731,221
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	-	-
Office of Technology	3,936,230	1,660,569	177,028	2,098,633
Mayor's Council of Guam (MCOG) - Operations	12,307,881	4,423,892	925,840	6,958,150
MCOG - Island Beautification Programs	422,126	9,556	77,609	334,961
Office of Public Accountability	2,194,843	1,158,185	-	1,036,658
I Liheslaturan Guáhan (Legislature)	9,604,035	4,927,010	-	4,677,025
Legislature - Office of Finance and Budget	498,740	249,366	-	249,374
Legislature - Guam Youth Congress	15,000	7,500	-	7,500
Guam Ethics Commission	552,680	214,875	39,766	298,039
Office of Veterans Affairs (OVA)	1,224,345	281,421	18,568	924,356
P.E.A.L.S. Board	109,304	8,743	-	100,561
Department of Public Works	4,278,008	1,641,537	-	2,636,471
TOTAL - GENERAL GOVERNMENT	93,661,050	37,199,307	2,222,308	54,239,434
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	44,439,463	22,604,590	2,336,504	19,498,369
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
GPD - Safe Schools Initiative	142,585	-	-	142,585
GPD - Guam Crime Stoppers	100,000	-	-	100,000
GPD - Police Officer Cycle	1,085,311	26,705	-	1,058,606
GPD - Police Officer Pay Adjustment	8,579,410	769,591	-	7,809,819
Department of Corrections (DOC)	33,550,655	16,439,038	979,337	16,132,280
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	110,637	-	384,615
DOC - Cost Sharing Initiative for CJIS Integration Project	87,690	87,690	-	-
DOC - GMHA Consolidated Agreement	3,650,000	1,572,224	2,077,776	-
DOC - Case Management System	294,610	-	-	294,610
DOC - Correction Officer Recruitment Cycle	1,371,340	99,367	-	1,271,973
DOC - Corrections Modernization Act	4,000,000	-	-	4,000,000
DOC - Maintenance of ACF and HDF	1,000,000	-	-	1,000,000

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 March 31, 2025

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
PROTECTION OF LIFE & PROPERTY (CONTINUED)				
Department of Youth Affairs (DYA)	7,579,213	2,987,244	71,345	4,520,624
DYA - Youth Programs	200,000	70,852	-	129,148
DYA - Summer Employment and Youth Training Program	1,800,047	267,133	-	1,532,914
Guam Fire Department (GFD)	37,981,307	15,975,283	409,543	21,596,481
GFD - Firefighter Recruitment Cycle	794,061	315,992	-	478,069
Guam Customs & Quarantine Agency (CQA)	14,278,681	5,246,965	46,445	8,985,271
Unified Judiciary Operations (Judiciary)	42,972,146	21,486,075	-	21,486,071
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	288,463	5,429	529,106
Guam Environmental Protection Agency (GEPA)	422,741	97,806	180,090	144,846
GEPA - Beach Monitoring	46,903	-	14,561	32,342
TOTAL - PROTECTION OF LIFE & PROPERTY	207,029,106	89,692,657	6,121,030	111,215,419
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,794,572	2,780,859	1,121,519	6,892,194
DPHSS - MIP/MIPPR Program	3,973,528	1,266,924	393,962	2,312,642
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	26,792,658	13,409,699	-	13,382,959
DPHSS - Children's Health Insurance Program	1,855,841	292,143	-	1,563,698
DPHSS - Division of Senior Citizens Programs	8,847,397	3,625,584	2,664,918	2,556,895
DPHSS - Public Assistance Program	3,345,184	991,656	-	2,353,527
DPHSS - Enhanced Allotment Plan	420,712	420,712	-	0
DPHSS - Medical Cannabis Program	369,952	53,455	-	316,497
DPHSS - Bureau of Social Services Administration	7,558,215	3,739,215	446,443	3,372,557
DPHSS - Foster Care Health Insurance Premiums	2,359,215	30,428	-	2,328,787
DPHSS - Child Protective Services	2,220,129	579,342	-	1,640,787
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	2,054,333	653,480	3,483,306
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	21,000	24,783	35,967
Guam Memorial Hospital Authority (GMHA) - Operations	13,528,360	6,764,178	-	6,764,182
DOA - Residential Treatment Fund	2,500,000	1,148,847	-	1,351,153
TOTAL - PUBLIC HEALTH	93,624,360	37,207,370	5,305,106	51,111,884

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 March 31, 2025

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	229,467,836	114,733,918	-	114,733,918 6/
GDOE - Simon Sanchez High School Construction	500,000	249,990	-	250,010
GDOE - Chamoru Studies Division	513,824	256,906	-	256,918
GDOE - Menstrual Hygiene Products	25,000	12,503	-	12,497
Guam Academy Charter School Council (GACSC)	22,737,000	8,296,950	5,000	14,435,050
University of Guam Operations (UOG)	34,216,147	17,108,078	-	17,108,069 7/
UOG - Scholarships (SSFAP)	3,565,285	1,782,638	-	1,782,647
UOG - Aquaculture Development and Training Center	114,000	56,992	-	57,008
UOG - WERI (Guam Hydrologic Survey)	499,946	249,964	-	249,982
UOG - WERI (Water Resource Monitoring)	292,232	146,120	-	146,112
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	281,398	-	281,383
UOG - KPRG Operations	200,000	99,996	-	100,004
UOG - Guampedia Foundation	150,000	75,010	-	74,990
UOG - Guam Cancer Trust Fund	314,661	314,661	-	-
UOG - Guam Green Growth Initiative	500,000	249,990	-	250,010
UOG - Sea Grant Program	500,000	249,990	-	250,010
UOG - Guam Press (Publishing House)	100,000	49,998	-	50,002
Guam Community College Operations (GCC)	13,906,546	6,953,274	-	6,953,272
GCC - WICHE Administrative Office	78,500	39,252	-	39,248
GCC - Peace Officer Standards and Training (POST) Commission	300,000	150,000	-	150,000
TOTAL - PUBLIC EDUCATION	308,543,758	151,357,628	5,000	157,181,130
COMMUNITY SERVICES				
Department of Integrated Services for Indiv. with Disabilities (DISID)	2,303,525	696,058	48,709	1,558,758
DISID - Job Coaches	68,738	31,226	-	37,512
Guam Regional Transit Authority	2,810,796	763,854	106,008	1,940,933
TOTAL - COMMUNITY SERVICES	5,183,059	1,491,138	154,718	3,537,203
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	1,443,130	275,112	1,939,451
DPR - Guam Historic Resources Division	848,666	256,935	15,283	576,447
DPR - Park Patrol Officer Reserve Program	90,000	51,000	1,879	37,121
TOTAL - RECREATION	4,596,359	1,751,066	292,274	2,553,019

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 March 31, 2025

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	181,770	69,936	15,018	96,816
Department of Labor - Worker's Compensation Fund	400,000	102,146	-	297,854
Department of Military Affairs	1,174,410	229,499	-	944,911
Guam Election Commission (GEC)	2,344,642	1,322,056	176,610	845,977
Department of Chamorro Affairs (DCA)	2,579,633	790,639	16,432	1,772,563
Commission on Decolonization (COD) - Operations	152,488	70,231	217	82,040
COD - Public Information Program	165,000	8,299	92,470	64,231
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	64,651	-	708,215
CAHA - Guam Territorial Band	45,000	-	-	45,000
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	95,574	5,376	342,639
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	161,513	-	565,053
Public Defender Services Corporation (PDSC)	8,890,546	4,445,272	-	4,445,274
PDSC - Civil Law Center	950,411	480,328	-	470,083
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	18,826,921	7,840,144	306,122	10,680,655
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,926,414	1,785,418	9,000	3,131,996
DOAg - Animal Shelter (GAIN)	142,585	-	-	142,585
DOAg - Civilian Volunteer Conservation Officers Program	200,000	15,190	-	184,810
DOAg - GAIN Spay & Neuter Program	450,000	1,062	353,200	95,738
Bureau of Statistics & Plans (BSP)	1,973,531	792,173	35,535	1,145,823
TOTAL - ECONOMIC DEVELOPMENT	7,692,530	2,593,842	397,735	4,700,953
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	2,813,457	-	3,449,378
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	29,290,124	-	16,152,782
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	3,117,000	-	2,242,297
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	43,769	-	56,231
DOA - Government Annual Single Audit	700,000	-	-	700,000
DOA - Financial Management Information System Contract	7,101,609	3,625,974	3,475,635	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
TOTAL - MISCELLANEOUS APPROPRIATIONS	83,285,155	56,624,616	3,475,635	23,184,904

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 March 31, 2025

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS</u> <u>AVAILABLE</u>
DEBT SERVICE APPROPRIATIONS				
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	10,325,556	-	5,569,507
TOTAL - DEBT SERVICE APPROPRIATIONS	84,022,580	65,475,953	-	18,546,627
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 37-125				
GMHA Pharmaceutical Fund	-	12,101,034	-	(12,101,034)
Better Public Service Fund	-	239,911	-	(239,911)
GSWA New Cell	-	1,524,833	-	(1,524,833)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	13,865,779	-	(13,865,779)
TOTAL APPROPRIATIONS FROM FY 2025 GENERAL FUND ADOPTED REVENUES	906,464,878	465,099,501	18,279,928	423,085,449
APPROPRIATIONS IN P.L. 37-125 FROM FUTURE EXCESS FY 2025 GENERAL FUND REVENUES				
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/
TOTAL - APPROP. FROM FUTURE FY25 EXCESS GENERAL FUND REVENUE	9,573,197	-	-	9,573,197
GRAND TOTAL APPROPRIATIONS PER P.L. 37-125	916,038,075	465,099,501	18,279,928	432,658,646
DEPARTMENT APPROPRIATIONS FROM PRIOR FISCAL YEARS AUTHORIZED BY CONTINUING APPROPRIATION AUTHORITY IN P.L. 37-125				
Commission on Decolonization (FY24 Task Force Lapses)	141,500	-	2,250	139,250
Office of Veterans Affairs (FY24 Lapses)	325,195	-	-	325,195
Emergency Declaration - Tropical Storm Man-Yi (E.O. 2024-05)	250,000	4,281	-	245,719 9/
TOTAL - CONTINUING APPROPRIATION AUTHORITY	716,695	4,281	2,250	710,164

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 March 31, 2025

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES				
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	5,000,008	-	4,999,992
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	101,125	-	2,706,875
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	102,492	-	102,508
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	12,503	-	12,497
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	1,249,998	-	1,250,002
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	16,861,117	-	3,138,883
MCOG - Operations [P.L. 37-135, Sec. 1(q)] (FY24 Excess Revenues)	4,500,000	1,164,159	-	3,335,841
DOA - Purchase of Lot No. 215-2-1-2 (Asan Maina) [P.L. 37-141]	87,300	-	-	87,300
UOG - Supplemental Appropriation for Operations [P.L. 38-8] (FY25 Excess Revenues)	5,750,984	-	-	5,750,984
TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES	56,672,758	25,136,402	-	31,536,356
GRAND TOTAL APPROPRIATIONS IN FY 2025	973,427,528	490,240,184	18,282,178	464,905,166

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 \$15,125,984 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

APR 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 March 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.

Senseramente,

LESTER L. CARLSON, JR.

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

Attachment(s)

cc: Office of Public Accountability

Government of Guam

FY 2025 Special Revenue Fund Tracking

For the month ending March 31, 2025

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

Attachment A

		<i>Description/Fund Code</i>					
		<i>CQA Inspections Services Fund 209</i>	<i>Guam Educational Facilities Fund 205</i>	<i>Guam Highway Fund 208</i>	<i>Healthy Futures Fund 602</i>	<i>Solid Waste Operations Fund 416</i>	<i>Tourist Attraction Fund 206</i>
Month							
FY 2025 (Oct 24 - Sept 25)							
(A) October	Actual	546,928	326,381	1,271,617	2,156,636	1,912,855	1,980,422
(B) November	Actual	576,735	266,662	1,387,507	1,764,944	1,721,212	2,013,954
(C) December	Actual	719,130	1,714,180	1,440,437	1,905,348	1,805,028	2,093,911
(D) January	Actual	711,433	5,426,897	1,659,043	1,844,711	2,810,775	2,671,497
(E) February	Actual	607,818	15,141,209	1,572,697	1,960,751	1,601,090	2,960,098
(F) March	Actual	652,685	1,116,013	1,575,828	1,677,700	1,782,743	3,069,715
(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		7,737,455	34,239,925	15,260,639	22,585,594	23,099,922	32,010,666
(N) Public Law 37-125		7,845,357	35,864,705	12,986,048 ^{1/}	23,483,837	22,308,454 ^{1/}	35,998,148
(O) Overage/(Shortage)	(M-N)	(107,902)	(1,624,780)	2,274,591	(898,243)	791,468	(3,987,482)

^{1/} Reflective of the adopted gross revenue level.

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

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

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2025	March, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	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	142,188	139,531	2,657	236,518	232,103	4,415
Use of money and property	0	1	(1)	6	7	(1)
TOTAL	\$ 142,188	\$ 139,533	\$ 2,655	\$ 236,524	\$ 232,110	\$ 4,414
Better Public Service Fund						
Transfers in - General Fund	155,594	361,478	(205,884)	239,911	444,791	(204,880)
Transfers in - Highway Fund	609,395	0	609,395	852,115	246,189	605,926
Transfers in - Gu Environmental Fund	21,998	0	21,998	21,998	44	21,954
Transfers in - Health/Human Services Fund	200	0	200	400	50	350
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	6,073	1,660	4,413
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	25	(25)	50	25	25
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 787,187	\$ 361,503	\$ 425,684	\$ 1,120,547	\$ 692,760	\$ 427,788
Chamorro Land Trust Operations Fund						
Land trust application fees	150	300	(150)	450	800	(350)
Commercial leases / license	53,825	438,896	(385,071)	737,024	672,308	64,716
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	63	(63)	317	273	44
TOTAL	\$ 53,975	\$ 439,260	\$ (385,284)	\$ 737,791	\$ 673,382	\$ 64,409
Corrections Revolving Fund						
DOC revolving fund	253,372	99,132	154,240	542,305	489,190	53,115
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 253,372	\$ 99,132	\$ 154,240	\$ 542,305	\$ 489,190	\$ 53,115
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	2,550	0	2,550	16,930	0	16,930
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	628,755	648,825	(20,070)	3,675,944	3,890,547	(214,603)
Cargo inspection fee - All	21,380	22,487	(1,107)	121,241	161,969	(40,728)
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	7,739	(7,739)	0	7,739	(7,739)
Port inspection fee - multi >4000#	0	10	(10)	0	10	(10)
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	5	(5)	0	26	(26)
Revenue - other payments	0	6	(6)	10	26	(16)
Use of money and property	0	77	(77)	605	217	387
TOTAL	\$ 652,685	\$ 679,149	\$ (26,464)	\$ 3,814,729	\$ 4,060,534	\$ (245,804)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	9,794	22,912	(13,118)	227,281	264,984	(37,703)
Use of money and property	0	43	(43)	205	195	10
TOTAL	\$ 9,794	\$ 22,955	\$ (13,161)	\$ 227,486	\$ 265,179	\$ (37,692)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	423,368	172,239	251,129	927,829	898,874	28,955
Use of money and property	0	86	(86)	315	430	(115)
TOTAL	\$ 423,368	\$ 172,324	\$ 251,043	\$ 928,144	\$ 899,304	\$ 28,839
Environmental Health Fund						
Health permits - business	101,676	13,400	88,276	498,842	103,386	395,456
PH registration and penalty	0	0	0	0	0	0
De-rating inspection and certificates	0	0	0	0	0	0
Health certificates	44,465	42,757	1,708	256,476	237,929	18,547
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	30	(30)	121	153	(33)
TOTAL	\$ 146,141	\$ 56,187	\$ 89,954	\$ 755,438	\$ 341,468	\$ 413,970

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

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2025	March, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	50	240	(190)	590	1,245	(655)
Fire prevention fees	11,670	11,472	199	77,570	65,645	11,926
Other fees	0	86	(86)	2,780	1,958	822
Ambulance service	4,931	97,582	(92,651)	214,247	504,413	(290,165)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 16,651	\$ 109,379	\$ (92,728)	\$ 295,188	\$ 573,260	\$ (278,072)
Guam Contractors License Board Fund						
Contractors fees	30,555	29,080	1,475	126,855	118,760	8,095
Use of money and property	0	49	(49)	280	236	44
TOTAL	\$ 30,555	\$ 29,129	\$ 1,426	\$ 127,135	\$ 118,997	\$ 8,139
Guam Environmental Trust Fund						
insurance assessment fee	219,980	165,974	54,006	219,980	166,415	53,565
Use of money and property	0	20	(20)	115	98	17
TOTAL	\$ 219,980	\$ 165,994	\$ 53,986	\$ 220,095	\$ 166,514	\$ 53,582
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
Aviation fuel tax	220,006	(244,290)	464,295	1,487,303	829,687	657,616
Diesel fuel tax	51,443	3,507	47,936	356,711	25,582	331,129
Other fuel tax	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	283,348	35	283,313	1,463,654	178	1,463,477
Auto surcharge on other fuels	75,551	0	75,551	390,288	0	390,288
Condition for deposit fee penalty	0	5,000	(5,000)	0	5,000	(5,000)
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	630,348	(235,748)	866,096	3,697,957	860,447	2,837,510
Licenses and registrations	945,480	906,178	39,302	5,208,852	5,141,969	66,883
Use of money and property	0	59	(59)	320	265	55
TOTAL	\$ 1,575,828	\$ 670,489	\$ 905,339	\$ 8,907,129	\$ 6,002,681	\$ 2,904,448
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	97,600	219,709	(122,108)	507,379	1,218,811	(711,432)
Use of money and property	0	20	(20)	78	96	(18)
TOTAL	\$ 97,600	\$ 219,728	\$ (122,128)	\$ 507,457	\$ 1,218,907	\$ (711,450)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	6,255	8,056	(1,801)	43,833	46,117	(2,284)
Use of money and property	0	8	(8)	41	39	3
TOTAL	\$ 6,255	\$ 8,064	\$ (1,809)	\$ 43,874	\$ 46,156	\$ (2,281)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,250	4,430	(2,180)	85,165	14,790	70,375
Dental Board License	5,250	505	4,745	6,350	9,350	(3,000)
Medical Board License	7,125	9,055	(1,930)	35,954	155,490	(119,536)
Nursing Board License	805	3,495	(2,690)	17,675	26,550	(8,875)
Optomety Board License	0	0	0	450	0	450
Pharmacy Board License	400	550	(150)	4,680	9,310	(4,630)
Cosmatology Board License	296	829	(533)	4,973	6,105	(1,132)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 16,126	\$ 18,864	\$ (2,738)	\$ 155,247	\$ 221,595	\$ (66,348)
Healthy Futures Funds						
Cigarettes	1,169,696	1,480,355	(310,659)	8,601,006	7,733,167	867,839
Cigars	1,426	551	875	7,007	12,305	(5,298)
Others	217,711	98,036	121,675	723,558	430,713	292,844
Distilled spirit	122,163	126,077	(3,914)	852,890	725,194	127,696
Vinous beverages	35,964	38,031	(67)	269,897	255,358	14,539
Malted fermented beverages	130,741	151,973	(21,232)	855,482	938,518	(83,036)
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	40	(40)	252	129	123
TOTAL	\$ 1,677,700	\$ 1,891,063	\$ (213,363)	\$ 11,310,091	\$ 10,095,384	\$ 1,214,707

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

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2025	March, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	12,696	0	12,696	12,696	0	12,696
Department of Revenue & Taxation	4,064	0	4,064	4,064	0	4,064
Bureau Statistics and Plans	43,375	0	43,375	65,087	25,653	39,434
Department of Law	1,029	0	1,029	1,029	0	1,029
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	57,446	0	57,446	71,038	4,339	66,699
Dept of Public Health & Social Service	82,158	0	82,158	84,090	663,021	(578,931)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	85	(85)
Guam Behavioral Health and Wellness Center	39,029	223,920	(184,891)	103,709	281,501	(177,792)
Department of Labor	10,582	0	10,582	10,582	0	10,582
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	19,337	81,259	(61,922)
Civil Defense	0	0	0	0	0	0
Guam Energy Office	18,922	0	18,922	18,922	0	18,922
Guam Public Library System	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 269,301	\$ 223,920	\$ 45,381	\$ 390,554	\$ 1,055,858	\$ (665,305)
Land Survey Revolving Fund						
Document tax - land survey fee	182,522	110,821	71,701	924,354	886,452	37,902
Rental of government land	3,383	3,383	(0)	20,295	20,787	(491)
Recording fee	22,977	22,121	856	133,272	129,572	3,700
Application fees	0	0	0	0	0	0
Certificates of document fees	26,793	12,864	13,929	91,145	82,860	8,285
Rezoning fees	0	0	0	6	1,310	(1,304)
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 235,674	\$ 149,188	\$ 86,486	\$ 1,169,072	\$ 1,120,981	\$ 48,092
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	516	(298)	814
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	22,568	31,466	(8,897)	162,791	181,438	(18,647)
Dept of Parks & Rec - repair of facilities 1/3	23,296	32,481	(9,184)	168,042	167,291	(19,249)
GDOE - repair of facilities 1/3	23,296	32,481	(9,184)	168,042	167,291	(19,249)
Interest - Limited Gaming Fund	3	0	3	345	89	256
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	3,640	5,075	(1,435)	26,259	29,266	(3,007)
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	\$ 72,805	\$ 101,503	\$ (28,698)	\$ 535,994	\$ 585,076	\$ (59,082)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	148,169	335,945	(187,776)	3,448,870	4,087,936	(639,066)
Registration fees - Labor share	63,501	143,976	(80,475)	1,478,087	1,751,972	(273,886)
Citation fee - non immigration temp worker	5,200	6,300	(1,100)	57,100	20,650	36,450
Citation fee - fair emplmt pract ofc	0	0	0	0	150	(150)
Use of money and property	0	187	(187)	1,017	899	118
TOTAL	\$ 216,870	\$ 486,408	\$ (269,538)	\$ 4,985,073	\$ 5,861,607	\$ (876,534)
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	87	1,278	(1,192)	11,511	2,446	9,065
Pharmacy Medication Fees	958	1,064	(105)	176,194	287,006	(110,812)
TOTAL	1,045	2,342	(1,297)	187,705	289,453	(101,748)
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,700	1,890	(190)	11,900	1,940	9,960
Marriage application	2,530	2,130	400	15,510	2,160	13,350
Firearms permits	0	0	0	0	0	0
Birth certificate	3,735	5,230	(1,495)	28,000	9,919	18,081
Death certificate	1,545	1,875	(330)	13,070	2,570	10,500
Marriage certificate	2,450	2,650	(200)	15,695	2,650	13,045
Burial permit	325	105	220	2,495	105	2,390
Affidavit of paternity	980	580	420	5,120	560	4,560
Affidavit of public acknowledgment	10	0	10	40	0	40
Court order change of name	40	70	(30)	290	70	220
Declaratory judgement	40	0	40	140	0	140
Adoptions	120	30	90	660	30	630
Research fee	117	6,558	(6,441)	921	91,480	(90,559)
Use of money and property	0	1	(1)	4	5	(1)
TOTAL	\$ 13,982	\$ 21,099	\$ (7,117)	\$ 93,845	\$ 111,489	\$ (17,644)

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2025	March, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	23,097	25,003	(1,906)	158,303	165,207	(6,904)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 23,097	\$ 25,003	\$ (1,906)	\$ 158,303	\$ 165,207	\$ (6,904)
Police Services Fund						
Accessible parking fees 50%	0	0	0	1,274	375	899
Annual gun business registration / \$600	0	0	0	600	0	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	9,542	8,673	869	49,634	49,675	(41)
Police blotter report \$1 1st page / \$10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	26,850	31,545	(4,695)	159,180	161,565	(2,385)
Filing record - security officer / \$75	40	0	40	160	0	160
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	40	(40)
Firearm registration / \$40	18,160	18,280	(120)	112,960	98,240	14,720
Non-concealed firearm ID / \$25	9,460	8,471	989	65,618	48,323	17,295
Concealed firearm ID / \$60	18,334	16,995	1,339	90,537	73,439	17,098
Fingerprinting fee / \$20	5,882	4,964	918	29,376	27,880	1,496
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / \$15	825	795	30	7,080	5,610	1,470
Police clearance additional copies	385	170	215	1,830	896	934
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	495	882	(387)	5,193	3,456	1,737
Certified copy of records / \$10	0	9	(9)	0	37	(37)
Firearm inspection fee / \$5	3,969	3,924	45	24,750	21,456	3,294
Vehicle release fee / \$10	0	0	0	0	0	0
False Activation fee / \$100	0	0	0	0	9	(9)
Witness fees / \$35	9	50	(41)	9	50	(41)
Special event fee / \$100	258	3,698	(3,440)	6,149	15,824	(9,675)
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	0	0	5,750	6,222	(472)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 94,209	\$ 98,456	\$ (4,247)	\$ 560,100	\$ 513,097	\$ 47,002
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S examination / license fees	57,990	54,720	3,270	129,415	133,175	(3,760)
Use of money and property	0	1	(1)	4	4	(1)
TOTAL	\$ 57,990	\$ 54,721	\$ 3,269	\$ 129,419	\$ 133,179	\$ (3,761)
Public Recreation Services Fund						
Park fees / park use permits	0	3,145	(3,145)	0	19,697	(19,697)
Park vendor permits	0	980	(980)	0	3,480	(3,480)
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	750	(750)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	42	(42)	0	60	(60)
Guerrero Stadium / Tiyan Fields	0	0	0	0	0	0
Tiyan Football / Soccer Field	0	0	0	0	0	0
Baseball fields: Ypaopao	0	0	0	0	0	0
Recreational water use plan	0	0	0	0	0	0
Use of money and property	0	6	(6)	27	26	1
TOTAL	\$ 0	\$ 4,323	\$ (4,323)	\$ 27	\$ 25,913	\$ (25,886)
Public School Library Resources Fund						
School library resources fund	105,850	135,260	(29,410)	526,712	605,906	(79,194)
Use of money and property	0	34	(34)	218	158	58
TOTAL	\$ 105,850	\$ 135,294	\$ (29,444)	\$ 526,929	\$ 606,065	\$ (79,136)
Rabies Prevention Fund						
Pet license	445	355	90	2,575	2,470	105
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	5,040	4,260	780	25,515	21,870	3,645
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,485	\$ 4,615	\$ 870	\$ 28,090	\$ 24,340	\$ 3,750

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

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	March, 2025	March, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
Safe Streets Fund						
DOC - Safe streets fund	2,074	0	2,074	11,962	14,280	(2,318)
Use of money and property	0	3	(3)	12	12	0
TOTAL	\$ 2,074	\$ 3	\$ 2,071	\$ 11,974	\$ 14,292	\$ (2,318)
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	689,834	677,500	12,333	4,104,575	4,079,545	25,030
Fee - compact Ordot tipping fee \$4 cu yd	882,711	869,005	13,706	6,230,961	6,687,932	(456,972)
Fee - uncompact Ordot tipping fee \$4 cu yd	169,333	331,723	(162,390)	885,286	1,223,167	(337,881)
Fee - uncompact Agat transfer station	2,993	4,245	(1,253)	22,418	26,468	(4,050)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojoj transfer station	4,155	4,238	(83)	27,092	26,535	557
Miscellaneous	0	0	0	155,700	15	155,685
Restoration charge	3,200	3,850	(650)	21,100	25,250	(4,150)
Transfer charge	0	0	0	0	0	0
Reactivation charge	150	350	(200)	2,550	1,950	600
Trash tags	558	544	12	3,140	3,560	(420)
Fee - uncompact Harmon transfer	24,920	23,152	1,768	140,086	139,795	291
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	0	0	0	64,911	(64,911)
Accrued Interest for Investments	0	30,467	(30,467)	0	104,563	(104,563)
Use of money and property	4,891	107	4,784	40,794	765	40,030
TOTAL	\$ 1,782,743	\$ 1,945,181	\$ (162,439)	\$ 11,633,702	\$ 12,384,456	\$ (750,754)
Street Light Fund						
Abandoned vehicle fee - vehicle registration	404,389	387,809	16,580	2,139,583	2,084,039	55,544
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 404,389	\$ 387,809	\$ 16,580	\$ 2,139,583	\$ 2,084,039	\$ 55,544
Tax Collection Enhancement Fund						
Passport fees	92,080	116,960	(24,880)	454,988	518,367	(63,379)
Passport expedite fees	13,740	18,300	(4,560)	71,695	87,540	(15,845)
Passport expedite mail fees	0	0	0	135	29	106
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 105,820	\$ 135,260	\$ (29,440)	\$ 526,818	\$ 605,936	\$ (79,118)
Territorial Education Facilities Fund						
DRT property taxes	963,241	1,152,703	(189,461)	19,479,809	21,044,342	(1,564,532)
DRT property taxes - other	84,531	122,854	(38,323)	1,372,712	1,986,146	(613,434)
Penalties and interest	68,240	131,903	(63,663)	3,138,580	2,565,587	572,993
Real property tax bank fees	0	0	0	87	0	87
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	94	(94)	154	574	(419)
TOTAL	\$ 1,116,013	\$ 1,407,554	\$ (291,541)	\$ 23,991,342	\$ 25,596,648	\$ (1,605,306)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,069,715	4,013,173	(943,458)	14,736,930	18,061,900	(3,324,970)
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	7,764	(7,764)	52,667	123,702	(71,036)
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 3,069,715	\$ 4,020,937	\$ (951,222)	\$ 14,789,597	\$ 18,185,603	\$ (3,396,005)
Water Research and Development Fund						
Well drilling permit	3,850	750	3,100	7,300	10,750	(3,450)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,850	\$ 750	\$ 3,100	\$ 7,300	\$ 10,750	\$ (3,450)

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

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	24,400	142,188	117,788	148,200	236,518	88,318
Use of money and property	6,319	0	(6,319)	37,929	6	(37,924)
TOTAL	\$ 30,719	\$ 142,188	\$ 111,469	\$ 186,129	\$ 236,524	\$ 50,394
Better Public Service Fund						
Transfers in - General Fund	78,432	155,594	77,162	712,502	239,911	(472,591)
Transfers in - Highway Fund	18,682	609,395	590,713	164,871	852,115	687,244
Transfers in - Gu Environmental Fund	0	21,998	21,998	44	21,998	21,954
Transfers in - Health/Human Services Fund	0	200	200	50	400	350
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	788	6,073	5,285
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	25	0	(25)	50	50	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 97,139	\$ 787,187	\$ 690,048	\$ 878,305	\$ 1,120,547	\$ 242,242
Chamorro Land Trust Operations Fund						
Land trust application fees	8,846	150	(8,696)	53,096	450	(52,646)
Commercial leases / license	63,654	53,825	(9,829)	299,340	737,824	437,684
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	317	317
TOTAL	\$ 72,501	\$ 53,975	\$ (18,526)	\$ 352,436	\$ 737,791	\$ 385,355
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	82,715	253,372	170,657	634,986	542,305	(92,680)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 82,715	\$ 253,372	\$ 170,657	\$ 634,986	\$ 542,305	\$ (92,680)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	2,550	2,550	0	16,930	16,930
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	535,720	628,755	93,035	3,038,461	3,675,944	637,483
Cargo inspection fee - All	110,156	21,380	(88,776)	661,091	121,241	(539,850)
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	10	10
Use of money and property	0	0	0	0	605	605
TOTAL	\$ 645,876	\$ 652,685	\$ 6,809	\$ 3,699,551	\$ 3,814,729	\$ 115,178
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-reg@ter fee	35,099	9,794	(25,305)	211,874	227,281	15,407
Use of money and property	0	0	0	0	205	205
TOTAL	\$ 35,099	\$ 9,794	\$ (25,305)	\$ 211,874	\$ 227,486	\$ 15,612
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	174,476	423,368	248,892	1,018,890	927,829	(91,061)
Use of money and property	0	0	0	0	315	315
TOTAL	\$ 174,476	\$ 423,368	\$ 248,892	\$ 1,018,890	\$ 928,144	\$ (90,747)
Environmental Health Fund						
Health permits - business	31,373	101,676	70,303	188,503	498,842	310,338
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	85,052	44,465	(40,587)	511,450	256,476	(254,974)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	121	121
TOTAL	\$ 116,425	\$ 146,141	\$ 29,716	\$ 700,286	\$ 755,438	\$ 55,152

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

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	379	50	(329)	3,502	590	(2,912)
Fire prevention fees	5,736	11,670	5,935	33,981	77,570	43,590
Other fees	304	0	(304)	9,952	2,780	(7,172)
Ambulance service	88,703	4,931	(83,772)	433,948	214,247	(219,701)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 95,122	\$ 16,651	\$ (78,471)	\$ 481,383	\$ 295,168	\$ (186,195)
Guam Contractors License Board Fund						
Contractors fees	74,153	30,555	(43,598)	444,404	126,855	(317,549)
Use of money and property	0	0	0	0	280	280
TOTAL	\$ 74,153	\$ 30,555	\$ (43,598)	\$ 444,404	\$ 127,135	\$ (317,269)
Guam Environmental Trust Fund						
Insurance assessment fee	72,304	219,980	147,677	239,966	219,980	(19,986)
Use of money and property	0	0	0	0	115	115
TOTAL	\$ 72,304	\$ 219,980	\$ 147,677	\$ 239,966	\$ 220,095	\$ (19,871)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	79,199	220,006	140,807	589,576	1,487,303	897,727
Diesel fuel tax	56,033	51,443	(4,591)	339,606	356,711	17,105
Other fuel tax	1,626	0	(1,626)	11,569	0	(11,569)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	133,992	283,348	149,356	756,926	1,463,654	706,729
Auto surcharge on other fuels	13,660	75,551	61,892	321,886	390,288	68,403
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjst taken GHF	0	0	0	0	0	0
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	284,509	630,348	345,839	2,019,563	3,697,957	1,678,394
Licenses and registrations	259,774	945,480	685,707	3,532,158	5,208,852	1,676,694
Use of money and property	0	0	0	0	320	320
TOTAL	\$ 544,283	\$ 1,575,828	\$ 1,031,545	\$ 5,551,721	\$ 8,907,129	\$ 3,355,408
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	55,770	97,600	41,830	362,027	507,379	145,352
Use of money and property	0	0	0	0	78	78
TOTAL	\$ 55,770	\$ 97,600	\$ 41,830	\$ 362,027	\$ 507,457	\$ 145,430
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,683	6,255	(1,428)	46,258	43,833	(2,425)
Use of money and property	0	0	0	0	41	41
TOTAL	\$ 7,683	\$ 6,255	\$ (1,428)	\$ 46,258	\$ 43,874	\$ (2,383)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	3,777	2,250	(1,527)	18,298	85,165	66,867
Dental Board License	1,250	5,250	4,000	8,450	6,350	(2,100)
Medical Board License	11,665	7,125	(4,540)	67,182	35,954	(31,228)
Nursing Board License	4,958	805	(4,153)	29,548	17,675	(11,873)
Optomety Board License	0	0	0	3,698	450	(3,248)
Pharmacy Board License	4,882	400	(4,482)	29,368	4,680	(24,688)
Cosmetology Board License	1,682	296	(1,386)	10,288	4,973	(5,315)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 28,214	\$ 16,126	\$ (12,088)	\$ 166,832	\$ 155,247	\$ (11,585)
Healthy Futures Funds						
Cigarettes	1,361,949	1,169,696	(192,253)	8,611,130	8,601,006	(10,125)
Cigars	22,323	1,426	(20,898)	132,362	7,007	(125,355)
Others	53,272	217,711	164,439	337,902	723,558	385,656
Distilled spirit	235,193	122,163	(113,030)	1,337,306	852,890	(484,416)
Vinous beverage	75,845	35,964	(39,881)	448,941	269,897	(179,044)
Malted fermented beverages	141,672	130,741	(10,931)	868,842	855,482	(13,360)
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	252	252
TOTAL	\$ 1,890,254	\$ 1,677,708	\$ (212,546)	\$ 11,737,889	\$ 11,310,091	\$ (427,797)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Social Revenue Funds
Six Months Ended March 31, 2025

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	1,800	12,696	10,896	2,160	12,696	10,536
Department of Revenue & Taxation	0	4,064	4,064	0	4,064	4,064
Bureau - Statistics and Plans	28,017	43,375	15,358	28,017	65,087	37,070
Department of Law	0	1,029	1,029	0	1,029	1,029
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	57,446	57,446	0	71,038	71,038
Dept of Public Health & Social Service	87,021	82,158	(4,863)	551,738	84,090	(467,648)
Library - Indirect Cost	4,860	0	(4,860)	4,860	0	(4,860)
Department of Youth Affairs	308	0	(308)	1,289	0	(1,289)
Guam Behavioral Health and Wellness Center	133,902	39,029	(94,872)	194,534	103,709	(90,825)
Department of Labor	0	10,582	10,582	8,843	10,582	1,739
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	45,693	19,337	(26,356)
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	18,922	18,922	0	18,922	18,922
Guam Public Library System	5,117	0	(5,117)	10,875	0	(10,875)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 261,028	\$ 289,301	\$ 8,276	\$ 848,009	\$ 390,554	\$ (457,455)
Land Survey Revolving Fund						
Document tax - land survey fee	188,099	182,522	(5,577)	1,120,765	924,354	(196,411)
Rental of government land	0	3,383	3,383	0	20,295	20,295
Recording fee	87,383	22,977	(64,407)	523,949	133,272	(390,677)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	26,793	26,793	0	91,145	91,145
Rezoning fees	0	0	0	0	6	6
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 275,482	\$ 235,674	\$ (39,808)	\$ 1,644,714	\$ 1,169,072	\$ (475,642)
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	516	516
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	27,556	22,568	(4,987)	164,623	162,791	(1,833)
Dept of Parks & Rec - repair of facilities 1/3	27,628	23,296	(4,331)	164,725	168,042	3,318
GDOE - repair of facilities 1/3	27,628	23,296	(4,331)	164,725	168,042	3,318
Interest - Limited Gaming Fund	0	3	3	0	345	345
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,476	3,640	(4,836)	50,696	26,259	(24,437)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 91,288	\$ 72,805	\$ (18,483)	\$ 544,768	\$ 525,994	\$ (18,774)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	640,291	148,189	(492,102)	3,863,703	3,448,870	(414,833)
Registration fees - Labor share	217,267	63,501	(153,766)	1,313,015	1,478,087	165,071
Citation fee - non immigration temp worker	110,000	5,200	(104,800)	364,770	57,100	(307,670)
Citation fee - fair emplmt pract ofc	94,850	0	(94,850)	329,900	0	(329,900)
Use of money and property	0	0	0	0	1,017	1,017
TOTAL	\$ 1,062,408	\$ 216,870	\$ (845,538)	\$ 5,871,388	\$ 4,985,073	\$ (886,314)
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	11,568	87	(11,481)	84,790	11,511	(73,279)
Pharmacy Medication Fees	17,353	958	(16,395)	126,310	176,194	49,884
TOTAL	\$ 28,921	\$ 1,045	\$ (27,876)	\$ 211,099	\$ 187,705	\$ (23,394)
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,656	1,700	44	9,941	11,900	1,959
Marriage application	2,357	2,530	173	14,136	15,510	1,374
Firearms permits	0	0	0	0	0	0
Birth certificate	7,414	3,735	(3,679)	44,312	28,000	(16,312)
Death certificate	2,088	1,545	(543)	12,428	13,070	642
Marriage certificate	3,571	2,450	(1,121)	21,360	15,695	(5,665)
Burial permit	314	325	11	1,826	2,495	669
Affidavit of paternity	909	980	71	5,442	5,120	(322)
Affidavit of public acknowledgment	34	10	(24)	225	40	(185)
Court order change of name	106	40	(66)	640	290	(350)
Declaratory judgement	34	40	6	216	140	(76)
Adoptions	56	120	64	316	660	344
Research fee	61	117	56	410	921	511
Use of money and property	0	0	0	0	4	4
TOTAL	\$ 18,601	\$ 13,592	\$ (5,009)	\$ 111,250	\$ 93,845	\$ (17,405)

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Patrol Vehicle & Equipment Revolving Fund						
Ov/s fees / reinspection fees	27,053	23,097	(3,956)	165,499	158,303	(7,196)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 27,053	\$ 23,097	\$ (3,956)	\$ 165,499	\$ 158,303	\$ (7,196)
Police Services Fund						
Accessible parking fees 50%	0	0	0	4,278	1,274	(3,005)
Annual gun business registration / \$600	407	0	(407)	3,664	600	(3,064)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,330	9,542	2,212	43,990	49,534	5,544
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	25,894	26,850	956	155,368	159,180	3,812
Filing record - security officer / \$75	0	40	40	0	160	160
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	20,739	18,160	(2,579)	124,360	112,960	(11,400)
Non-concealed firearm ID / \$25	10,426	9,460	(966)	62,432	65,618	3,186
Concealed firearm ID / \$60	9,509	18,334	8,825	56,759	90,537	33,778
Fingerprinting fee / \$20	6,258	5,882	(376)	37,412	29,376	(8,036)
Subpoena fee	0	0	0	118	0	(118)
Abstract criminal records / \$15	36	825	789	192	7,080	6,888
Police clearance additional copies	3	385	382	26	1,830	1,804
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	18	495	477	110	5,193	5,083
Certified copy of records / \$10	0	0	0	27	0	(27)
Firearm inspection fee / \$5	2,162	3,969	1,807	12,946	24,750	11,804
Vehicle release fee / \$10	0	0	0	0	0	0
False Activation fee / \$100	0	0	0	0	0	0
Witness fees / \$35	0	9	9	0	9	9
Special event fee / \$100	552	258	(294)	2,267	6,149	3,882
Restitutions GPD	5,245	0	(5,245)	9,056	0	(9,056)
Other revenues - GPD	0	0	0	27,808	5,750	(22,058)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 88,578	\$ 94,209	\$ 5,631	\$ 540,813	\$ 560,100	\$ 19,286
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	28,942	57,990	29,048	131,213	129,415	(1,798)
Use of money and property	0	0	0	0	4	4
TOTAL	\$ 28,942	\$ 57,990	\$ 29,048	\$ 131,213	\$ 129,419	\$ (1,795)
Public Recreation Services Fund						
Park fees / park use permits	3,263	0	(3,263)	18,420	0	(18,420)
Park vendor permits	3,236	0	(3,236)	19,239	0	(19,239)
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	3,461	0	(3,461)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	393	0	(393)	1,553	0	(1,553)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	15	0	(15)	287	0	(287)
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	2	0	(2)	6	27	20
TOTAL	\$ 6,909	\$ 0	\$ (6,909)	\$ 42,968	\$ 27	\$ (42,940)
Public School Library Resources Fund						
School library resources fund	92,400	105,850	13,450	552,325	526,712	(25,612)
Use of money and property	0	0	0	0	216	216
TOTAL	\$ 92,400	\$ 105,850	\$ 13,450	\$ 552,325	\$ 526,929	\$ (25,396)
Rabies Prevention Fund						
Pet license	1,645	445	(1,200)	9,848	2,575	(7,273)
Impoundment fee	0	0	0	0	0	0
Stenization deposit	0	0	0	0	0	0
Entry permit	2,254	5,040	2,786	12,921	25,515	12,594
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,899	\$ 5,485	\$ 1,586	\$ 22,769	\$ 28,090	\$ 5,321

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

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	5,320	2,074	(3,246)	34,562	11,962	(22,601)
Use of money and property	0	0	0	0	12	12
TOTAL	\$ 5,320	\$ 2,074	\$ (3,246)	\$ 34,563	\$ 11,974	\$ (22,589)
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	726,295	689,834	(36,462)	4,760,981	4,104,575	(656,406)
Fee - compact Ordof tipping fee \$4 cu yd	866,011	882,711	16,701	5,143,439	6,230,961	1,087,522
Fee - uncompact Ordof tipping fee \$4 cu yd	122,462	169,333	46,871	731,150	885,286	154,137
Fee - uncompact Agat transfer station	3,767	2,993	(774)	31,830	22,418	(9,412)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Malojloj transfer station	5,603	4,155	(1,448)	38,583	27,092	(11,491)
Miscellaneous	0	0	0	0	155,700	155,700
Restoration charge	4,813	3,200	(1,613)	29,396	21,100	(8,296)
Transfer charge	0	0	0	0	0	0
Reactivation charge	288	150	(138)	2,340	2,550	210
Trash tags	677	556	(121)	4,639	3,140	(1,499)
Fee - uncompact Harmon transfer	26,306	24,920	(1,386)	161,491	140,086	(21,406)
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	4,891	4,891	0	40,794	40,794
TOTAL	\$ 1,756,222	\$ 1,782,743	\$ 26,521	\$ 10,903,849	\$ 11,633,702	\$ 729,853
Street Light Fund						
Abandoned vehicle fee - vehicle registration	346,547	404,389	57,842	2,078,375	2,139,583	61,207
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 346,547	\$ 404,389	\$ 57,842	\$ 2,078,375	\$ 2,139,583	\$ 61,207
Tax Collection Enhancement Fund						
Passport fee	94,352	92,080	(2,272)	564,115	454,988	(109,128)
Passport expedite fees	328	13,740	13,412	1,443	71,895	70,252
Passport expedite mail fees	0	0	0	0	135	135
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 94,680	\$ 105,820	\$ 11,140	\$ 565,558	\$ 526,818	\$ (38,741)
Territorial Education Facilities Fund						
DRT property taxes	2,509,742	963,241	(1,546,500)	15,088,596	19,479,809	4,391,213
DRT property taxes - other	0	84,531	84,531	0	1,372,712	1,372,712
Penalties and interest	475,243	68,240	(407,003)	2,862,407	3,138,580	276,173
Real property tax bank fees	0	0	0	0	87	87
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	0	0	0	154	154
TOTAL	\$ 2,984,984	\$ 1,116,013	\$ (1,868,972)	\$ 17,951,003	\$ 23,991,342	\$ 6,040,339
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,017,303	3,069,715	52,411	17,958,536	14,738,930	(3,221,606)
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	0	0	0	52,667	52,667
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 3,017,303	\$ 3,069,715	\$ 52,411	\$ 17,958,536	\$ 14,789,597	\$ (3,168,939)
Water Research and Development Fund						
Well drilling permit	7,271	3,850	(3,421)	40,092	7,300	(32,792)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 7,271	\$ 3,850	\$ (3,421)	\$ 40,092	\$ 7,300	\$ (32,792)