



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



LOURDES A. LEON GUERRERO
GOVERNOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

OCT 20 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 September 30, 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.

Certification of Information Contained in Attachment A

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

Attachment(s)

cc: Office of Public Accountability

Government of Guam
FY 2025 Special Revenue Fund Tracking
For the month ending September 30, 2025
Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

		Description/Fund Code						
Month		CQA Inspections Services Fund 209	Guam Educational Facilities Fund 205	Guam Highway Fund 208	Healthy Futures Fund 602	Solid Waste Operations Fund 416	Tourist Attraction Fund 206	
FY 2025 (Oct 24 - Sept 25)								
(A)	October	Actual	546,928	326,381	1,271,617	2,156,636	1,918,272	1,980,422
(B)	November	Actual	576,735	266,662	1,387,507	1,764,944	1,844,107	2,013,954
(C)	December	Actual	719,917	1,714,180	1,440,437	1,910,112	1,826,740	2,093,911
(D)	January	Actual	711,781	5,426,897	1,659,043	1,844,711	2,622,830	2,624,834
(E)	February	Actual	607,950	15,141,429	1,572,746	1,960,851	1,622,588	2,960,098
(F)	March	Actual	652,844	1,115,967	1,575,903	1,677,808	1,782,762	3,099,029
(G)	April	Actual	585,005	7,853,320	884,548	1,786,893	1,816,499	2,746,366
(H)	May	Actual	562,371	463,395	1,473,591	1,890,439	2,859,616	2,024,154
(I)	June	Actual	605,073	365,946	1,582,219	1,778,342	2,756,814	1,929,578
(J)	July	Actual	761,708	293,015	1,584,848	1,974,970	2,711,636	1,800,710
(K)	August	Actual	522,711	3,093,993	744,385	1,749,109	2,739,608	3,630,447
(L)	September	Actual	567,155	270,468	1,019,695	1,898,144	1,809,150	3,332,424
(M)	Tracking FY 2025		7,420,178	36,331,653	16,196,539	22,392,959	26,310,622	30,235,927
(N)	Public Law 37-125		7,845,357	35,864,705	12,986,048	23,483,837	22,308,454	35,998,148
(O)	Overage/(Shortage)	(M-N)	(425,179)	466,948	3,210,491	(1,090,878)	4,002,168	(5,762,221)

1/ Reflective of the adopted gross revenue level.

2/ Inclusive of \$2.66M payment from one (1) company for Gasoline Taxes.

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
September 30, 2025 & 2024

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2025	September, 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	7,018	7,100	(82)	528,908	656,497	(127,589)
Use of money and property	1	0	1	17	11	6
TOTAL	\$ 7,019	\$ 7,100	\$ (81)	\$ 528,925	\$ 656,508	\$ (127,583)
Better Public Service Fund						
Transfers in - General Fund	835,146	475,869	359,277	1,410,482	1,425,305	(14,823)
Transfers in - Highway Fund	1,293,388	0	1,293,388	2,078,910	246,189	1,832,721
Transfers in - Gu Environmental Fund	40,130	0	40,130	78,900	44	78,856
Transfers in - Health/Human Services Fund	2,390	0	2,390	4,010	50	3,960
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	200	0	200	8,323	7,633	690
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	0	0	75	125	(50)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 2,171,254	\$ 475,869	\$ 1,695,386	\$ 3,580,699	\$ 1,679,346	\$ 1,901,353
Chamorro Land Trust Operations Fund						
Land trust application fees	0	0	0	850	1,770	(920)
Commercial leases / license	45,289	15,861	29,427	1,053,827	987,532	66,295
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	99	0	99	1,086	479	607
TOTAL	\$ 45,387	\$ 15,861	\$ 29,526	\$ 1,055,763	\$ 989,781	\$ 65,982
Corrections Revolving Fund						
DOC revolving fund	318,350	0	318,350	1,338,072	744,141	593,930
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 318,350	\$ 0	\$ 318,350	\$ 1,338,072	\$ 744,141	\$ 593,930
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	320	0	320	17,330	(29)	17,359
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	500,000	643,213	(143,213)	7,081,594	6,755,159	326,435
Cargo inspection fee - All	66,605	17,426	49,179	319,137	293,174	25,963
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	7,739	(7,739)
Port inspection fee - multi >4000#	0	0	0	0	10	(10)
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	26	(26)
Revenue - other payments	0	0	0	16	26	(10)
Use of money and property	230	0	230	2,102	531	1,571
TOTAL	\$ 567,155	\$ 660,639	\$ (93,484)	\$ 7,420,178	\$ 7,056,636	\$ 363,542
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	31,105	31,140	(34)	481,689	512,586	(30,897)
Use of money and property	59	0	59	657	328	329
TOTAL	\$ 31,164	\$ 31,140	\$ 25	\$ 482,346	\$ 512,914	\$ (30,568)
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	122,589	168,175	(45,586)	1,738,852	1,785,279	(46,427)
Use of money and property	119	0	119	1,138	717	421
TOTAL	\$ 122,708	\$ 168,175	\$ (45,467)	\$ 1,739,990	\$ 1,785,996	\$ (46,006)
Environmental Health Fund						
Health permits - business	80,321	77,187	3,134	1,485,459	1,110,391	375,068
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	45,063	44,394	669	533,409	520,516	12,893
Administrative penalties	0	0	0	0	0	0
Use of money and property	30	0	30	358	242	116
TOTAL	\$ 125,413	\$ 121,581	\$ 3,833	\$ 2,019,226	\$ 1,631,149	\$ 388,077

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
September 30, 2025 & 2024

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2025	September, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	50	100	(50)	690	1,805	(1,115)
Fire prevention fees	12,081	18,086	(6,005)	170,574	150,972	19,603
Other fees	4,734	14	4,720	13,477	2,619	10,858
Ambulance service	47,804	(62,352)	110,156	534,562	837,979	(303,418)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 64,669	\$ (44,152)	\$ 108,821	\$ 719,303	\$ 993,375	\$ (274,072)
Guam Contractors License Board Fund						
Contractors fees	23,185	35,575	(12,390)	850,594	889,131	(38,537)
Use of money and property	86	0	86	907	394	514
TOTAL	\$ 23,272	\$ 35,575	\$ (12,303)	\$ 851,502	\$ 889,524	\$ (38,023)
Guam Environmental Trust Fund						
Insurance assessment fee	6,802	0	6,802	394,499	251,626	142,874
Use of money and property	39	0	39	413	183	230
TOTAL	\$ 6,841	\$ 0	\$ 6,841	\$ 394,912	\$ 251,808	\$ 143,104
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	121,636	256,190	(134,553)	1,747,340	2,050,763	(303,423)
Diesel fuel tax	12,254	3,323	8,931	664,040	44,612	619,428
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	2	127	(125)	2,662,278	353	2,661,925
Surcharge on other fuels	0	0	0	709,906	0	709,906
Condition for deposit fee penalty	0	0	0	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	133,893	259,640	(125,747)	5,783,564	2,100,728	3,682,836
Licenses and registrations	885,639	841,115	44,524	10,411,735	10,300,885	110,850
Use of money and property	163	0	163	1,240	481	758
TOTAL	\$ 1,019,695	\$ 1,100,754	\$ (81,060)	\$ 16,196,538	\$ 12,402,095	\$ 3,794,444
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	124,063	113,822	10,241	1,725,705	1,971,104	(245,399)
Use of money and property	58	0	58	391	154	236
TOTAL	\$ 124,122	\$ 113,822	\$ 10,299	\$ 1,726,095	\$ 1,971,258	\$ (245,163)
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,423	6,719	704	92,421	121,888	(29,467)
Use of money and property	12	0	12	132	63	69
TOTAL	\$ 7,435	\$ 6,719	\$ 716	\$ 92,554	\$ 121,952	\$ (29,398)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	900	7,060	(6,160)	94,899	42,260	52,639
Dental Board License	3,520	2,550	970	31,140	18,745	12,395
Medical Board License	30,350	3,625	26,725	102,384	191,750	(89,366)
Nursing Board License	7,440	1,775	5,665	96,165	48,180	47,985
Optometry Board License	450	750	(300)	2,265	1,950	315
Pharmacy Board License	3,060	730	2,330	19,974	16,840	3,134
Cosmetology Board License	1,349	306	1,043	8,719	9,379	(660)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 47,069	\$ 16,796	\$ 30,273	\$ 355,546	\$ 329,104	\$ 26,442
Healthy Futures Funds						
Cigarettes	1,410,708	2,058,710	(648,002)	17,053,867	15,904,913	1,148,954
Cigars	1,074	2,481	(1,406)	9,915	25,322	(15,407)
Others	193,544	113,993	79,551	1,496,673	856,418	640,255
Distilled spirit	120,365	137,906	(17,541)	1,603,983	1,515,354	88,629
Vinous beverages	35,258	33,676	1,582	505,310	503,583	1,727
Malted fermented beverages	136,910	150,739	(13,829)	1,721,641	1,897,145	(175,505)
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	284	0	284	1,570	362	1,208
TOTAL	\$ 1,898,144	\$ 2,497,505	\$ (599,361)	\$ 22,392,959	\$ 20,703,098	\$ 1,689,861

Government Of Guam
Combined Comparative Statement of Revenues
Special Revenue Funds
September 30, 2025 & 2024

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2025	September, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	7,603	542	7,061
Department of Revenue & Taxation	0	0	0	5,651	0	5,651
Bureau Statistics and Plans	0	0	0	57,644	25,653	31,991
Department of Law	0	0	0	835	0	835
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	97,606	4,339	93,267
Dept of Public Health & Social Service	0	0	0	748,821	989,385	(240,564)
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	0	224	(224)
Guam Behavioral Health and Wellness Center	0	0	0	56,464	184,463	(127,999)
Department of Labor	0	0	0	(25,360)	0	(25,360)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	45,728	81,259	(35,531)
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	1,516	0	1,516
Guam Public Library System	0	0	0	0	0	0
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 996,508	\$ 1,285,865	\$ (289,357)
Land Survey Revolving Fund						
Document tax - land survey fee	140,782	115,638	25,144	1,870,451	1,761,649	108,802
Rental of government land	3,383	3,383	(0)	40,591	41,082	(491)
Recording fee	25,676	26,771	(1,095)	289,862	284,888	4,974
Application fees	0	0	0	0	0	0
Certificates of document fees	17,330	4,484	12,847	201,832	136,368	65,464
Rezoning fees	0	0	0	6	1,428	(1,422)
Subpoena fees	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 187,171	\$ 150,275	\$ 36,896	\$ 2,402,742	\$ 2,225,415	\$ 177,327
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	640	(248)	888
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	28,788	25,918	2,870	345,532	338,409	7,123
Dept of Parks & Rec - repair of facilities 1/3	29,717	26,754	2,963	356,679	349,326	7,353
GDOE - repair of facilities 1/3	29,717	26,754	2,963	356,679	349,326	7,353
Interest - Limited Gaming Fund	0	0	0	362	130	232
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	4,644	4,181	463	55,735	54,586	1,149
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 92,866	\$ 83,608	\$ 9,258	\$ 1,115,627	\$ 1,091,529	\$ 24,098
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	435,290	414,002	21,287	7,220,850	7,750,837	(529,987)
Registration fees - Labor share	186,553	177,429	9,123	3,094,649	3,321,787	(227,137)
Citation fee - non immigration temp worker	4,800	7,300	(2,500)	86,350	72,350	14,000
Citation fee - fair emplmt pract ofc	0	500	(500)	10,500	1,025	9,475
Use of money and property	161	0	161	3,333	1,619	1,714
TOTAL	\$ 626,803	\$ 599,232	\$ 27,571	\$ 10,415,683	\$ 11,147,618	\$ (731,935)
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	2,158	5,708	(3,550)	44,384	15,319	29,065
Room and Board Fees Patient	0	0	0	13,838	0	13,838
Pharmacy Medication Fees	1,061	1,203	(142)	355,590	530,358	(174,768)
TOTAL	\$ 3,219	\$ 6,911	\$ (3,692)	\$ 413,811	\$ 545,677	\$ (131,866)
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,750	1,850	(100)	23,950	14,740	9,210
Marriage application	2,340	2,495	(155)	30,160	17,650	12,510
Firearms permits	0	0	0	0	0	0
Birth certificate	6,110	5,672	438	75,432	47,123	28,308
Death certificate	2,240	2,700	(460)	29,165	19,280	9,885
Marriage certificate	3,275	3,180	95	39,740	20,640	19,100
Burial permit	180	230	(50)	4,840	2,455	2,385
Affidavit of paternity	810	750	60	9,995	4,735	5,260
Affidavit of public acknowledgment	20	0	20	70	80	(10)
Court order change of name	185	0	185	885	190	695
Declaratory judgement	20	160	(140)	300	230	70
Adoptions	195	75	120	1,965	285	1,680
Research fee	608	125	483	2,503	93,051	(90,548)
Use of money and property	1	0	1	12	8	4
TOTAL	\$ 17,734	\$ 17,237	\$ 497	\$ 219,016	\$ 220,467	\$ (1,451)

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
September 30, 2025 & 2024

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2025	September, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	41,356	31,972	9,384	354,962	338,105	16,857
Damaged GPD vehicle	0	0	0	0	6,006	(6,006)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 41,356	\$ 31,972	\$ 9,384	\$ 354,962	\$ 344,111	\$ 10,851
Police Services Fund						
Accessible parking fees 50%	1,200	0	1,200	4,598	4,773	(175)
Annual gun business registration / \$600	0	0	0	10,800	10,200	600
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	8,892	8,398	494	99,477	94,681	4,796
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	25,485	25,080	405	333,570	330,510	3,060
Filing record - security officer / \$75	120	0	120	280	0	280
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	40	(40)
Firearm registration / \$40	23,285	17,000	6,285	239,445	206,920	32,525
Non-concealed firearm ID / \$25	10,105	8,858	1,247	127,839	107,852	19,987
Concealed firearm ID / \$60	15,347	16,274	(927)	185,194	168,714	16,480
Fingerprinting fee / \$20	4,284	4,080	204	59,092	55,420	3,672
Subpoena fee	70	0	70	140	70	70
Abstract criminal records / \$15	810	945	(135)	12,345	11,070	1,275
Police clearance additional copies	354	314	40	3,912	2,373	1,539
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	820	909	(89)	10,028	8,676	1,352
Certified copy of records / \$10	0	0	0	0	55	(55)
Firearm inspection fee / \$5	5,040	3,636	1,404	52,623	45,126	7,497
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	52	50	2
Special event fee / \$100	3,569	1,462	2,107	23,392	23,048	344
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	2,893	0	2,893	13,443	7,455	5,988
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 102,274	\$ 86,956	\$ 15,318	\$ 1,176,230	\$ 1,077,041	\$ 99,188
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	18,260	13,141	5,119	294,778	277,064	17,714
Use of money and property	1	0	1	10	7	3
TOTAL	\$ 18,261	\$ 13,141	\$ 5,120	\$ 294,789	\$ 277,071	\$ 17,718
Public Recreation Services Fund						
Park fees / park use permits	0	65	(65)	0	34,082	(34,082)
Park vendor permits	0	0	0	0	17,945	(17,945)
Community programs fees	0	0	0	0	0	0
Paseo Stadium fees	0	0	0	0	3,075	(3,075)
Pool and beach fees	0	0	0	0	0	0
Recreational admin fees	0	0	0	0	10,520	(10,520)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	0	0	0	0	900	(900)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	0	7	(7)	0	933	(933)
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	6	0	6	79	43	36
TOTAL	\$ 6	\$ 72	\$ (66)	\$ 79	\$ 67,498	\$ (67,419)
Public School Library Resources Fund						
School library resources fund	77,640	76,670	970	1,075,925	1,159,647	(83,722)
Use of money and property	75	0	75	755	278	477
TOTAL	\$ 77,715	\$ 76,670	\$ 1,045	\$ 1,076,680	\$ 1,159,925	\$ (83,245)
Rabies Prevention Fund						
Pet license	345	380	(35)	5,155	6,055	(900)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	3,310	3,920	(610)	51,925	50,990	935
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,655	\$ 4,300	\$ (645)	\$ 57,080	\$ 57,045	\$ 35

Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
September 30, 2025 & 2024

DRAFT

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	September, 2025	September, 2024	Increase (Decrease)	Fiscal Year 2025	Fiscal Year 2024	Increase (Decrease)
Safe Streets Fund						
DOC - Safe streets fund	0	0	0	24,406	27,109	(2,703)
Use of money and property	3	0	3	38	19	19
TOTAL	\$ 3	\$ 0	\$ 3	\$ 24,444	\$ 27,128	\$ (2,684)
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	499,580	400,000	99,580	8,089,348	7,695,760	393,588
Fee - compact Ordot tipping fee \$4 cu yd	977,415	300,000	677,415	11,701,835	13,860,807	(2,158,973)
Fee - uncompact Ordot tipping fee \$4 cu yd	145,903	100,000	45,903	729,089	2,034,165	(1,305,076)
Fee - uncompact Agat transfer station	2,670	2,000	670	41,622	49,543	(7,921)
Fee - uncompact Dededo transfer station	34,374	0	34,374	4,703,513	0	4,703,513
Fee - uncompact Maloqloj transfer station	4,707	3,000	1,707	55,009	52,633	2,377
Solid Waste special fees	2,775	0	2,775	8,600	0	8,600
Miscellaneous	95,325	0	95,325	393,432	196,727	196,705
Restoration charge	3,950	0	3,950	41,050	46,100	(5,050)
Transfer charge	0	0	0	0	0	0
Reactivation charge	600	0	600	5,100	3,550	1,550
Trash tags	288	0	288	6,160	5,832	328
Fee - uncompact Harmon transfer	21,717	15,000	6,717	290,477	267,278	23,199
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	0	0	0	69,241	(69,241)
Accrued Interest for Investments	16,559	0	16,559	184,965	226,038	(41,073)
Use of money and property	3,288	0	3,288	60,425	1,333	59,092
TOTAL	\$ 1,809,150	\$ 820,000	\$ 989,150	\$ 26,310,623	\$ 24,509,006	\$ 1,801,617
Street Light Fund						
Abandoned vehicle fee - vehicle registration	380,476	342,960	37,516	4,253,362	4,153,873	99,489
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 380,476	\$ 342,960	\$ 37,516	\$ 4,253,362	\$ 4,153,873	\$ 99,489
Tax Collection Enhancement Fund						
Passport fees	66,713	64,858	1,855	931,333	992,765	(61,432)
Passport expedite fees	10,928	11,813	(885)	144,403	166,823	(22,420)
Passport expedite mail fees	0	0	0	195	29	166
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 77,640	\$ 76,670	\$ 970	\$ 1,075,930	\$ 1,159,616	\$ (83,686)
Territorial Education Facilities Fund						
DRT property taxes	223,377	155,004	68,373	28,762,843	29,420,105	(657,262)
DRT property taxes - other	12,844	10,498	2,346	2,111,111	2,372,121	(261,010)
Penalties and interest	34,210	32,510	1,700	5,456,027	3,916,064	1,539,962
Real property tax bank fees	11	0	11	97	0	97
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	26	0	26	1,572	843	730
TOTAL	\$ 270,468	\$ 198,012	\$ 72,456	\$ 36,331,651	\$ 35,709,133	\$ 622,518
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,309,835	2,705,479	604,356	30,071,897	33,106,965	(3,035,069)
Other occupancy taxes	0	0	0	0	0	0
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	22,589	0	22,589	164,030	239,754	(75,724)
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 3,332,424	\$ 2,705,479	\$ 626,944	\$ 30,235,927	\$ 33,346,720	\$ (3,110,793)
Water Research and Development Fund						
Well drilling permit	450	2,000	(1,550)	76,500	83,630	(7,130)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 450	\$ 2,000	\$ (1,550)	\$ 76,500	\$ 83,630	\$ (7,130)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 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	25,186	7,018	(18,168)	310,891	528,908	218,017
Use of money and property	6,319	1	(6,317)	75,842	17	(75,826)
TOTAL	\$ 31,505	\$ 7,019	\$ (24,486)	\$ 386,733	\$ 528,925	\$ 142,192
Better Public Service Fund						
Transfers in - General Fund	61,932	835,146	773,214	1,074,872	1,410,482	335,610
Transfers in - Highway Fund	13,244	1,293,388	1,280,144	299,153	2,078,910	1,779,757
Transfers in - Gu Environmental Fund	0	40,130	40,130	44	78,900	78,856
Transfers in - Health/Human Services Fund	0	2,390	2,390	50	4,010	3,960
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	200	200	3,682	8,323	4,641
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	25	0	(25)	100	75	(25)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 75,201	\$ 2,171,254	\$ 2,096,053	\$ 1,377,900	\$ 3,580,699	\$ 2,202,799
Chamorro Land Trust Operations Fund						
Land trust application fees	8,941	0	(8,941)	106,354	850	(105,504)
Commercial leases / license	42,038	45,289	3,250	557,857	1,053,827	495,970
Agriculture / residential land trust lease	0	0	0	0	0	0
Payment in lieu of real property tax	0	0	0	0	0	0
Sale of government land (PL#31-53)	0	0	0	0	0	0
Use of money and property	0	99	99	0	1,086	1,086
TOTAL	\$ 50,979	\$ 45,387	\$ (5,592)	\$ 664,211	\$ 1,055,763	\$ 391,552
Corrections Revolving Fund						
DOC revolving fund	99,566	318,350	218,785	1,184,629	1,338,072	153,443
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 99,566	\$ 318,350	\$ 218,785	\$ 1,184,629	\$ 1,338,072	\$ 153,443
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	320	320	0	17,330	17,330
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	442,683	500,000	57,317	6,518,588	7,081,594	563,006
Cargo inspection fee - All	110,699	66,605	(44,094)	1,326,769	319,137	(1,007,632)
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	16	16
Use of money and property	0	230	230	0	2,102	2,102
TOTAL	\$ 553,382	\$ 567,155	\$ 13,772	\$ 7,845,357	\$ 7,420,178	\$ (425,179)
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	35,179	31,105	(4,073)	424,986	481,689	56,702
Use of money and property	0	59	59	0	657	657
TOTAL	\$ 35,179	\$ 31,164	\$ (4,014)	\$ 424,986	\$ 482,346	\$ 57,360
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	199,552	122,589	(76,963)	2,065,656	1,738,852	(326,804)
Use of money and property	0	119	119	0	1,138	1,138
TOTAL	\$ 199,552	\$ 122,708	\$ (76,844)	\$ 2,065,656	\$ 1,739,990	\$ (325,666)
Environmental Health Fund						
Health permits - business	32,279	80,321	48,041	391,722	1,485,459	1,093,737
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	85,247	45,063	(40,184)	1,023,169	533,409	(489,760)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	30	30	0	358	358
TOTAL	\$ 117,526	\$ 125,413	\$ 7,887	\$ 1,415,223	\$ 2,019,226	\$ 604,003

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 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	477	50	(427)	7,131	690	(6,441)
Fire prevention fees	5,737	12,081	6,344	67,971	170,574	102,603
Other fees	348	4,734	4,387	12,617	13,477	860
Ambulance service	40,557	47,804	7,246	811,290	534,562	(276,728)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 47,118	\$ 64,669	\$ 17,550	\$ 899,009	\$ 719,303	\$ (179,706)
Guam Contractors License Board Fund						
Contractors fees	74,304	23,185	(51,119)	896,462	850,594	(45,868)
Use of money and property	0	86	86	0	907	907
TOTAL	\$ 74,304	\$ 23,272	\$ (51,033)	\$ 896,462	\$ 851,502	\$ (44,961)
Guam Environmental Trust Fund						
Insurance assessment fee	31,501	6,802	(24,699)	492,444	394,499	(97,945)
Use of money and property	0	39	39	0	413	413
TOTAL	\$ 31,501	\$ 6,841	\$ (24,660)	\$ 492,444	\$ 394,912	\$ (97,532)
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	124,055	121,636	(2,419)	1,181,487	1,747,340	565,853
Diesel fuel tax	57,965	12,254	(45,711)	659,340	664,040	4,699
Diesel fuel surcharge	0	0	0	20,155	0	(20,155)
Drawbacks	0	0	0	0	0	0
Gasoline Tax	130,078	2	(130,076)	1,547,515	2,662,278	1,114,763
Surcharge on other fuels	54,648	0	(54,648)	613,838	709,906	96,068
Condition for deposit fee penalty	0	0	0	0	0	0
GRT credits and adjust taken GHF	0	0	0	0	(0)	(0)
Interest and penalties on taxes	0	0	0	0	0	0
Liquid fuel taxes	366,746	133,893	(232,854)	4,022,335	5,783,564	1,761,229
Licenses and registrations	491,533	885,639	394,106	6,617,838	10,411,735	3,793,897
Use of money and property	0	163	163	0	1,240	1,240
TOTAL	\$ 858,279	\$ 1,019,695	\$ 161,416	\$ 10,640,173	\$ 16,196,538	\$ 5,556,365
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	67,133	124,063	56,931	755,328	1,725,705	970,377
Use of money and property	0	58	58	0	391	391
TOTAL	\$ 67,133	\$ 124,122	\$ 56,989	\$ 755,328	\$ 1,726,095	\$ 970,767
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,626	7,423	(203)	92,253	92,421	168
Use of money and property	0	12	12	0	132	132
TOTAL	\$ 7,626	\$ 7,435	\$ (191)	\$ 92,253	\$ 92,554	\$ 300
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,922	900	(2,022)	36,157	94,899	58,742
Dental Board License	1,365	3,520	2,155	17,597	31,140	13,543
Medical Board License	12,109	30,350	18,241	139,448	102,384	(37,064)
Nursing Board License	4,860	7,440	2,580	59,250	96,165	36,915
Optometry Board License	0	450	450	7,213	2,265	(4,948)
Pharmacy Board License	4,851	3,060	(1,791)	58,503	19,974	(38,529)
Cosmetology Board License	1,721	1,349	(372)	20,633	8,719	(11,914)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 27,828	\$ 47,069	\$ 19,241	\$ 338,801	\$ 355,546	\$ 16,744
Healthy Futures Funds						
Cigarettes	1,429,137	1,410,708	(18,429)	17,221,797	17,053,867	(167,930)
Cigars	21,959	1,074	(20,885)	316,410	9,915	(306,495)
Others	56,985	193,544	136,559	684,474	1,496,673	812,199
Distilled spirit	221,398	120,365	(101,033)	2,656,765	1,603,983	(1,052,782)
Vinous beverages	74,043	35,258	(38,785)	891,770	505,310	(386,459)
Malted fermented beverages	143,176	136,910	(6,265)	1,709,812	1,721,641	11,829
Alcohol violation fee & fine	0	0	0	2,809	0	(2,809)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	284	284	0	1,570	1,570
TOTAL	\$ 1,946,697	\$ 1,898,144	\$ (48,554)	\$ 23,483,837	\$ 22,392,959	\$ (1,090,878)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 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	1,356	0	(1,356)	3,516	7,603	4,086
Department of Revenue & Taxation	5,521	0	(5,521)	5,521	5,651	130
Bureau Statistics and Plans	0	0	0	63,404	57,644	(5,760)
Department of Law	0	0	0	0	835	835
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	0	0	0	1,795	97,606	95,811
Dept of Public Health & Social Service	88,987	0	(88,987)	1,007,680	748,821	(258,859)
Library - Indirect Cost	0	0	0	4,860	0	(4,860)
Department of Youth Affairs	1,162	0	(1,162)	3,280	0	(3,280)
Guam Behavioral Health and Wellness Center	24,831	0	(24,831)	262,602	56,464	(206,138)
Department of Labor	3,022	0	(3,022)	201,604	(25,360)	(226,963)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	45,693	45,728	35
Civil Defense	0	0	0	0	0	0
Guam Energy Office	0	0	0	0	1,516	1,516
Guam Public Library System	0	0	0	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	\$ 124,879	\$ 0	\$ (124,879)	\$ 1,610,830	\$ 996,508	\$ (614,322)
Land Survey Revolving Fund						
Document tax - land survey fee	202,359	140,782	(61,577)	2,258,785	1,870,451	(388,334)
Rental of government land	0	3,383	3,383	0	40,591	40,591
Recording fee	87,201	25,676	(61,525)	1,047,415	289,862	(757,552)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	17,330	17,330	0	201,832	201,832
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	\$ 289,560	\$ 187,171	\$ (102,389)	\$ 3,306,199	\$ 2,402,742	\$ (903,457)
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	640	640
Penalties - late tax payment	0	0	0	0	0	0
Dept of Revenue & Taxation - admin - 5%	0	0	0	0	0	0
Mayors' Council - repair of facilities 1/3	28,638	28,788	151	335,063	345,532	10,469
Dept of Parks & Rec - repair of facilities 1/3	28,745	29,717	972	335,428	356,679	21,251
GDOE - repair of facilities 1/3	28,745	29,717	972	335,427	356,679	21,252
Interest - Limited Gaming Fund	0	0	0	0	362	362
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,651	4,644	(4,007)	102,325	55,735	(46,590)
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	\$ 94,778	\$ 92,866	\$ (1,912)	\$ 1,108,243	\$ 1,115,627	\$ 7,384
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	641,441	435,290	(206,151)	7,748,514	7,220,850	(527,663)
Registration fees - Labor share	217,760	186,553	(31,208)	2,635,077	3,094,649	459,572
Citation fee - non immigration temp worker	129,036	4,800	(124,236)	1,010,767	86,350	(924,417)
Citation fee - fair emplmt pract ofc	94,400	0	(94,400)	897,242	10,500	(886,742)
Use of money and property	0	161	161	0	3,333	3,333
TOTAL	\$ 1,082,637	\$ 626,803	\$ (455,834)	\$ 12,291,600	\$ 10,415,683	\$ (1,875,917)
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	12,669	2,158	(10,512)	178,658	44,384	(134,274)
Room and Board Fees Patient	0	0	0	0	13,838	13,838
Pharmacy Medication Fees	13,584	1,061	(12,523)	215,542	355,590	140,048
TOTAL	\$ 26,254	\$ 3,219	\$ (23,035)	\$ 394,200	\$ 413,811	\$ 19,611
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,651	1,750	99	19,893	23,950	4,057
Marriage application	2,360	2,340	(20)	28,275	30,160	1,885
Firearms permits	0	0	0	0	0	0
Birth certificate	7,351	6,110	(1,241)	88,676	75,432	(13,245)
Death certificate	2,059	2,240	181	24,725	29,165	4,440
Marriage certificate	3,549	3,275	(274)	42,715	39,740	(2,975)
Burial permit	308	180	(128)	3,644	4,840	1,196
Affidavit of paternity	903	810	(93)	10,903	9,995	(908)
Affidavit of public acknowledgment	37	20	(17)	459	70	(389)
Court order change of name	104	185	81	1,283	885	(398)
Declaratory judgement	35	20	(15)	432	300	(132)
Adoptions	49	195	146	631	1,965	1,334
Research fee	741	608	(133)	3,379	2,503	(876)
Use of money and property	0	1	1	0	12	12
TOTAL	\$ 19,146	\$ 17,734	\$ (1,412)	\$ 225,014	\$ 219,016	\$ (5,997)

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 2025

DRAFT

	For the Months			Year-To-Date		
	Adopted Revenues	Actual Collections	Favorable (Unfavorable)	Adopted Revenues	Actual Collections	Favorable (Unfavorable)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	27,730	41,356	13,626	332,361	354,962	22,601
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	\$ 27,730	\$ 41,356	\$ 13,626	\$ 332,361	\$ 354,962	\$ 22,601
Police Services Fund						
Accessible parking fees 50%	391	1,200	809	6,053	4,598	(1,455)
Annual gun business registration / \$600	1,018	0	(1,018)	10,154	10,800	646
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,324	8,892	1,568	87,993	99,477	11,484
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	25,765	25,485	(280)	310,827	333,570	22,743
Filing record - security officer / \$75	0	120	120	0	280	280
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	20,668	23,285	2,617	248,787	239,445	(9,342)
Non-concealed firearm ID / \$25	10,396	10,105	(291)	124,860	127,839	2,979
Concealed firearm ID / \$60	9,411	15,347	5,936	113,469	185,194	71,725
Fingerprinting fee / \$20	6,229	4,284	(1,945)	74,854	59,092	(15,762)
Subpoena fee	0	70	70	190	140	(50)
Abstract criminal records / \$15	33	810	777	388	12,345	11,957
Police clearance additional copies	5	354	349	57	3,912	3,855
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	17	820	803	207	10,028	9,821
Certified copy of records / \$10	0	0	0	50	0	(50)
Firearm inspection fee / \$5	2,147	5,040	2,893	26,236	52,623	26,387
Vehicle release fee / \$10	0	0	0	0	0	0
False Activation fee / \$100	0	0	0	0	0	0
Witness fees / \$35	0	0	0	0	52	52
Special event fee / \$100	842	3,569	2,727	5,346	23,392	18,046
Restitutions GPD	102	0	(102)	10,155	0	(10,155)
Other revenues - GPD	601	2,893	2,292	30,492	13,443	(17,049)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 84,948	\$ 102,274	\$ 17,325	\$ 1,050,116	\$ 1,176,230	\$ 126,114
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	22,464	18,260	(4,204)	267,348	294,778	27,430
Use of money and property	0	1	1	0	10	10
TOTAL	\$ 22,464	\$ 18,261	\$ (4,203)	\$ 267,348	\$ 294,789	\$ 27,440
Public Recreation Services Fund						
Park fees / park use permits	3,007	0	(3,007)	36,710	0	(36,710)
Park vendor permits	3,649	0	(3,649)	40,776	0	(40,776)
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)	11,031	0	(11,031)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	206	0	(206)	3,591	0	(3,591)
Paseo Recreational Center	1,917	0	(1,917)	2,284	0	(2,284)
Hagatna / Tiyan Tennis Center	9	0	(9)	1,271	0	(1,271)
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	6	5	14	79	64
TOTAL	\$ 10,362	\$ 6	\$ (10,356)	\$ 95,677	\$ 79	\$ (95,598)
Public School Library Resources Fund						
School library resources fund	92,434	77,640	(14,794)	1,107,060	1,075,925	(31,135)
Use of money and property	0	75	75	0	755	755
TOTAL	\$ 92,434	\$ 77,715	\$ (14,719)	\$ 1,107,060	\$ 1,076,680	\$ (30,380)
Rabies Prevention Fund						
Pet license	1,640	345	(1,295)	19,712	5,155	(14,557)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,131	3,310	1,179	26,207	51,925	25,718
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 3,771	\$ 3,655	\$ (116)	\$ 45,919	\$ 57,080	\$ 11,161

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Twelve Months Ended September 30, 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	5,385	0	(5,385)	62,222	24,406	(37,816)
Use of money and property	0	3	3	0	38	38
TOTAL	\$ 5,385	\$ 3	\$ (5,382)	\$ 62,223	\$ 24,444	\$ (37,778)
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	550,123	499,580	(50,543)	8,531,788	8,089,348	(442,440)
Fee - compact Ordof tipping fee \$4 cu yd	1,111,170	977,415	(133,755)	11,297,531	11,701,835	404,304
Fee - uncompact Ordof tipping fee \$4 cu yd	126,228	145,903	19,675	1,656,064	729,089	(926,975)
Fee - uncompact Agat transfer station	4,953	2,670	(2,283)	62,518	41,622	(20,897)
Fee - uncompact Dededo transfer station	0	34,374	34,374	0	4,703,513	4,703,513
Fee - uncompact Malojoj transfer station	5,500	4,707	(794)	71,500	55,009	(16,491)
Solid Waste special fees	0	2,775	2,775	0	8,600	8,600
Miscellaneous	0	95,325	95,325	0	393,432	393,432
Restoration charge	3,317	3,950	633	48,074	41,050	(7,024)
Transfer charge	0	0	0	0	0	0
Reactivation charge	403	600	197	5,063	5,100	37
Trash tags	777	288	(489)	10,543	6,160	(4,383)
Fee - uncompact Harmon transfer	20,829	21,717	888	325,373	290,477	(34,896)
Interest from settlement Lagu	0	0	0	0	0	0
Unrealized gains/losses	0	0	0	0	0	0
Accrued Interest for Investments	0	16,559	16,559	0	184,965	184,965
Use of money and property	0	3,288	3,288	0	60,425	60,425
TOTAL	\$ 1,823,299	\$ 1,809,150	\$ (14,149)	\$ 22,008,454	\$ 26,310,623	\$ 4,302,170
Street Light Fund						
Abandoned vehicle fee - vehicle registration	346,364	380,476	34,112	4,157,009	4,253,362	96,353
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 346,364	\$ 380,476	\$ 34,112	\$ 4,157,009	\$ 4,253,362	\$ 96,353
Tax Collection Enhancement Fund						
Passport fees	94,252	66,713	(27,539)	1,130,345	931,333	(199,012)
Passport expedite fees	289	10,928	10,638	3,291	144,403	141,112
Passport expedite mail fees	0	0	0	0	195	195
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 94,541	\$ 77,640	\$ (16,901)	\$ 1,133,635	\$ 1,075,930	\$ (57,705)
Territorial Education Facilities Fund						
DRT property taxes	2,505,936	223,377	(2,282,560)	30,147,514	28,762,843	(1,384,671)
DRT property taxes - other	0	12,844	12,844	0	2,111,111	2,111,111
Penalties and interest	474,895	34,210	(440,685)	5,717,191	5,456,027	(261,165)
Real property tax bank fees	0	11	11	0	97	97
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	26	26	0	1,572	1,572
TOTAL	\$ 2,980,831	\$ 270,468	\$ (2,710,364)	\$ 35,864,705	\$ 36,331,651	\$ 466,946
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	3,018,899	3,309,835	290,936	35,998,147	30,071,897	(5,926,250)
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	22,589	22,589	0	164,030	164,030
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 3,018,899	\$ 3,332,424	\$ 313,524	\$ 35,998,147	\$ 30,235,927	\$ (5,762,221)
Water Research and Development Fund						
Well drilling permit	5,112	450	(4,662)	80,999	76,500	(4,499)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,112	\$ 450	\$ (4,662)	\$ 80,999	\$ 76,500	\$ (4,499)