



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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FEB 20 2026

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

Hafa Adai Speaker Blas, Jr.:

Attached is the special revenue fund tracking report for the Customs, Agriculture & Quarantine Inspection Services Fund, Guam Educational Facilities Fund, Guam Highway Fund, Healthy Futures Fund, Solid Waste Operations Fund (Tipping Fees), and Tourist Attraction Fund for Fiscal Year 2026 for the month ending January 31, 2026 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

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

Senseramente,

LESTER L. CARLSON, JR.

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

Attachment(s)

cc: Office of Public Accountability

Government of Guam
 FY 2026 Special Revenue Fund Tracking
 For the month ending January 31, 2026
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Attachment A

| Month | Description/Fund Code | | | | | | |
|-----------------------------------|--|---|--------------------------------|-----------------------------------|--|--------------------------------------|--|
| | COA 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 2026 (Oct 25 - Sept 26) | | | | | | | |
| (A) October | Actual 762,499 | 344,425 | 1,061,255 | 1,925,361 | 2,302,110 | 2,146,930 | |
| (B) November | Actual 781,253 | 294,575 | 903,457 | 2,060,764 | 2,103,138 | 2,434,509 | |
| (C) December | Actual 1,006,654 | 270,101 | 967,976 | 2,144,560 | 2,354,622 | 2,540,228 | |
| (D) January | Actual 448,165 | 200,599 | 966,840 | 1,835,544 | 2,172,482 | 3,404,731 | |
| (E) February | Projected 451,055 | 16,641,652 | 1,213,805 | 2,058,306 | 1,597,028 | 3,371,470 | |
| (F) March | Projected 1,241,190 | 1,384,512 | 1,263,996 | 1,968,248 | 1,735,744 | 3,794,702 | |
| (G) April | Projected 440,778 | 8,085,863 | 932,280 | 1,736,533 | 2,221,047 | 3,028,922 | |
| (H) May | Projected 590,881 | 564,504 | 1,086,622 | 2,413,932 | 2,189,370 | 2,454,517 | |
| (I) June | Projected 739,509 | 364,582 | 1,177,463 | 1,978,641 | 2,196,539 | 2,732,067 | |
| (J) July | Projected 742,255 | 474,194 | 1,201,873 | 2,006,246 | 2,308,230 | 2,284,216 | |
| (K) August | Projected 531,023 | 1,201,095 | 1,031,377 | 1,717,211 | 2,246,356 | 2,891,607 | |
| (L) September | Projected 492,609 | 264,185 | 1,031,348 | 1,841,720 | 1,339,956 | 3,078,646 | |
| (M) Tracking FY 2026 | 8,227,871 | 30,090,287 | 12,838,291 | 23,687,066 | 24,766,622 | 34,162,545 | |
| (N) Public Law 38-60 | 7,651,633 | 35,871,391 | 13,465,565 | 23,884,603 | 23,441,186 | 33,641,472 | |
| (O) Overage/(Shortage) | (M-N) 576,238 | (5,781,104) | (627,274) | (197,537) | 1,325,436 | 521,073 | |

I / Reflective of the adopted gross revenue level

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

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

DRAFT

| | ACTUAL Collection for the month | | | ACTUAL Collection for the Year-To-Date | | |
|---|---------------------------------|-------------------|------------------------|--|---------------------|------------------------|
| | January 2026 | January 2025 | Increase (Decrease) | Fiscal Year 2026 | Fiscal Year 2025 | Increase (Decrease) |
| | | | | | | |
| Banking & Insurance Enforcement Fund | | | | | | |
| Exam fees | 0 | 0 | 0 | 0 | 0 | 0 |
| ATM fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Banking & Insurance enforcement | 11,577 | 32,790 | (21,213) | 41,501 | 82,150 | (40,650) |
| Use of money and property | 0 | 1 | (1) | 4 | 6 | (1) |
| TOTAL | \$ 11,577 | \$ 32,792 | \$ (21,215) | \$ 41,505 | \$ 82,156 | \$ (40,651) |
| Better Public Service Fund | | | | | | |
| Transfers in - General Fund | 0 | 0 | 0 | 14,895 | 84,318 | (69,422) |
| Transfers in - Highway Fund | 0 | 0 | 0 | 261,749 | 242,720 | 19,029 |
| Transfers in - Gu Environmental Fund | 0 | 0 | 0 | 900 | 0 | 900 |
| Transfers in - Health/Human Services Fund | 0 | 0 | 0 | 195 | 200 | (5) |
| Transfers in - Youth Education/Prevention Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and fines | 0 | 2,860 | (2,860) | 350 | 6,073 | (5,723) |
| Service contract provide application fee-250 | 0 | 0 | 0 | 0 | 0 | 0 |
| Service contract provide filing fee-25 | 0 | 0 | 0 | 25 | 25 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 2,860 | \$ (2,860) | \$ 278,114 | \$ 333,335 | \$ (55,221) |
| Chamorro Land Trust Operations Fund | | | | | | |
| Land trust application fees | 350 | 150 | 200 | 600 | 250 | 350 |
| Commercial leases / license | 44,983 | 444,856 | (399,873) | 363,303 | 674,526 | (311,223) |
| 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 | 83 | (83) | 231 | 317 | (86) |
| TOTAL | \$ 45,333 | \$ 445,088 | \$ (399,756) | \$ 364,134 | \$ 675,093 | \$ (310,959) |
| Corrections Revolving Fund | | | | | | |
| DOC revolving fund | 68,298 | 17,038 | 51,259 | 254,376 | 150,315 | 104,061 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 68,298 | \$ 17,038 | \$ 51,259 | \$ 254,376 | \$ 150,315 | \$ 104,061 |
| Custom, Agric and Quarantine Inspection Fund | | | | | | |
| Customs overtime services | 0 | 0 | 0 | 0 | 0 | 0 |
| Passenger inspection fee - All | 9,650 | 0 | 9,650 | 9,650 | 7,950 | 1,700 |
| Passenger inspection fee - Port Authority | 0 | 0 | 0 | 0 | 0 | 0 |
| Passenger inspection fee - Airport Authority | 350,000 | 685,334 | (335,334) | 2,605,692 | 2,463,887 | 141,805 |
| Cargo inspection fee - All | 88,515 | 26,310 | 62,205 | 382,725 | 82,910 | 299,815 |
| Port inspection fee - single <4000# | 0 | 0 | 0 | 0 | 0 | 0 |
| Port inspection fee - single >4000# | 0 | 0 | 0 | 0 | 0 | 0 |
| Port inspection fee - multi <4000# | 0 | 0 | 0 | 0 | 0 | 0 |
| Port inspection fee - multi >4000# | 0 | 0 | 0 | 0 | 0 | 0 |
| Air inspection fee - single <100# | 0 | 0 | 0 | 0 | 0 | 0 |
| Air inspection fee - single >100# | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue - other payments | 0 | 10 | (10) | 6 | 10 | (5) |
| Use of money and property | 0 | 127 | (127) | 497 | 605 | (107) |
| TOTAL | \$ 448,165 | \$ 711,781 | \$ (263,617) | \$ 2,998,570 | \$ 2,555,362 | \$ 443,208 |
| DPHSS Sanitary Inspection Revolving Fund | | | | | | |
| Sanitary inspection-register fee | 17,831 | 19,472 | (1,641) | 183,125 | 172,681 | 10,444 |
| Use of money and property | 0 | 54 | (54) | 158 | 205 | (48) |
| TOTAL | \$ 17,831 | \$ 19,526 | \$ (1,695) | \$ 183,282 | \$ 172,887 | \$ 10,396 |
| Enhanced 911 Emergency Reporting System Fund | | | | | | |
| 911 surcharge \$1 | 159,274 | 99,081 | 60,193 | 635,669 | 405,173 | 230,496 |
| Use of money and property | 0 | 82 | (82) | 95 | 315 | (219) |
| TOTAL | \$ 159,274 | \$ 99,163 | \$ 60,110 | \$ 635,764 | \$ 405,487 | \$ 230,276 |
| Environmental Health Fund | | | | | | |
| Health permits - business | 80,083 | 119,494 | (39,411) | 317,344 | 299,459 | 17,885 |
| PH registration and penalty | 0 | 0 | 0 | 0 | 0 | 0 |
| De-ratting inspection and certificates | 0 | 0 | 0 | 0 | 0 | 0 |
| Health certificates | 47,001 | 52,585 | (5,584) | 155,653 | 166,182 | (10,529) |
| Administrative penalties | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 30 | (30) | 90 | 121 | (30) |
| TOTAL | \$ 127,084 | \$ 172,109 | \$ (45,025) | \$ 473,088 | \$ 465,761 | \$ 7,326 |

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

DRAFT

| | ACTUAL Collection for the month | | | ACTUAL Collection for the Year-To-Date | | |
|--|---------------------------------|---------------------|------------------------|--|---------------------|------------------------|
| | January 2026 | January 2025 | Increase (Decrease) | Fiscal Year 2026 | Fiscal Year 2025 | Increase (Decrease) |
| | | | | | | |
| Fire, Life & Medical Emergency Fund | | | | | | |
| Transport / standby fees | 50 | 50 | 0 | 490 | 320 | 170 |
| Fire prevention fees | 12,708 | 12,487 | 221 | 56,798 | 52,841 | 3,957 |
| Other fees | 0 | 1,046 | (1,046) | 1,714 | 2,752 | (1,038) |
| Ambulance service | 0 | 22,825 | (22,825) | 140,757 | 266,946 | (126,189) |
| Fire citations | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 12,758 | \$ 36,408 | \$ (23,650) | \$ 199,759 | \$ 322,859 | \$ (123,100) |
| Guam Contractors License Board Fund | | | | | | |
| Contractors fees | 18,545 | 12,300 | 6,245 | 59,800 | 82,240 | (22,440) |
| Use of money and property | 0 | 71 | (71) | 148 | 280 | (132) |
| TOTAL | \$ 18,545 | \$ 12,371 | \$ 6,174 | \$ 59,948 | \$ 82,520 | \$ (22,572) |
| Guam Environmental Trust Fund | | | | | | |
| Insurance assessment fee | 19,681 | 0 | 19,681 | 28,685 | 0 | 28,685 |
| Use of money and property | 0 | 29 | (29) | 63 | 115 | (52) |
| TOTAL | \$ 19,681 | \$ 29 | \$ 19,652 | \$ 28,748 | \$ 115 | \$ 28,633 |
| Guam (Territorial) Highway Fund | | | | | | |
| Liquid fuel taxes | | | | | | |
| Aviation fuel tax | 92,888 | 242,811 | (149,923) | 365,368 | 1,016,903 | (651,536) |
| Diesel fuel tax | 14,289 | 82,288 | (67,999) | 56,536 | 231,106 | (174,570) |
| Diesel fuel surcharge | 0 | 0 | 0 | 0 | 0 | 0 |
| Drawbacks | 0 | 0 | 0 | 0 | 0 | 0 |
| Gasoline Tax | 3 | 296,981 | (296,978) | 22 | 888,471 | (888,449) |
| Surcharge on other fuels | 0 | 79,194 | (79,194) | 0 | 236,915 | (236,915) |
| 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 | 107,180 | 701,274 | (594,094) | 421,926 | 2,373,396 | (1,951,470) |
| Licenses and registrations | 859,660 | 957,720 | (98,060) | 3,477,083 | 3,384,888 | 92,195 |
| Use of money and property | 0 | 49 | (49) | 519 | 320 | 199 |
| TOTAL | \$ 966,840 | \$ 1,659,043 | \$ (692,203) | \$ 3,899,528 | \$ 5,758,604 | \$ (1,859,076) |
| Guam Invasive Species Inspection Fee Fund | | | | | | |
| Invasive species inspection fees | 86,771 | 0 | 86,771 | 411,594 | 293,117 | 118,477 |
| Use of money and property | 0 | 20 | (20) | 179 | 78 | 101 |
| TOTAL | \$ 86,771 | \$ 20 | \$ 86,752 | \$ 411,774 | \$ 293,195 | \$ 118,578 |
| Guam Plant Inspection and Permit Fund | | | | | | |
| Guam plant inspection and permit | 8,150 | 6,613 | 1,537 | 35,392 | 29,961 | 5,431 |
| Use of money and property | 0 | 11 | (11) | 38 | 41 | (4) |
| TOTAL | \$ 8,150 | \$ 6,624 | \$ 1,526 | \$ 35,429 | \$ 30,002 | \$ 5,427 |
| Health Professional Licensing Office Revolving Fund | | | | | | |
| Healing Arts | 0 | 0 | 0 | 0 | 0 | 0 |
| Allied Health License | 550 | 21,585 | (21,035) | 2,450 | 81,285 | (78,835) |
| Dental Board License | 2,460 | 400 | 2,060 | 3,460 | 900 | 2,560 |
| Medical Board License | 16,100 | 4,855 | 11,245 | 114,000 | 22,154 | 91,846 |
| Nursing Board License | 1,050 | 2,340 | (1,290) | 4,595 | 12,620 | (8,025) |
| Optometry Board License | 0 | 0 | 0 | 150 | 450 | (300) |
| Pharmacy Board License | 240 | 900 | (660) | 1,564 | 3,290 | (1,726) |
| Cosmetology Board License | 544 | 1,873 | (1,329) | 2,142 | 4,196 | (2,054) |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 20,944 | \$ 31,953 | \$ (11,009) | \$ 128,361 | \$ 124,895 | \$ 3,466 |
| Healthy Futures Funds | | | | | | |
| Cigarettes | 1,353,659 | 1,398,260 | (44,601) | 6,182,113 | 6,051,968 | 130,145 |
| Cigars | 417 | 1,892 | (1,475) | 3,265 | 4,797 | (1,532) |
| Others | 90,396 | 94,724 | (4,327) | 376,808 | 402,848 | (26,040) |
| Distilled spirit | 157,551 | 129,879 | 27,671 | 631,756 | 463,003 | 168,753 |
| Vinous beverages | 56,954 | 58,483 | (1,529) | 195,349 | 171,190 | 24,159 |
| Malted fermented beverages | 176,566 | 161,406 | 15,161 | 576,661 | 582,346 | (5,685) |
| 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 | 67 | (67) | 277 | 252 | 25 |
| TOTAL | \$ 1,835,544 | \$ 1,844,711 | \$ (9,167) | \$ 7,966,228 | \$ 7,676,404 | \$ 289,825 |

| | ACTUAL Collection for the month | | | ACTUAL Collection for the Year-To-Date | | |
|--|---------------------------------|-------------------|------------------------|--|---------------------|------------------------|
| | January 2026 | January 2025 | Increase (Decrease) | Fiscal Year 2026 | Fiscal Year 2025 | Increase (Decrease) |
| Indirect Cost Fund | | | | | | |
| Office of the Governor | 0 | 0 | 0 | 6 | 0 | 6 |
| Department of Revenue & Taxation | 0 | 0 | 0 | 0 | 0 | 0 |
| Bureau Statistics and Plans | 0 | 0 | 0 | 0 | 21,711 | (21,711) |
| Department of Law | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam police-Indirect Cost | 0 | 0 | 0 | 0 | 0 | 0 |
| Agency of Human Resources Development | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Agriculture | 0 | 0 | 0 | 0 | 13,592 | (13,592) |
| Dept of Public Health & Social Service | 0 | 0 | 0 | 0 | 1,933 | (1,933) |
| Library - Indirect Cost | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Youth Affairs | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam Behavioral Health and Wellness Center | 0 | 0 | 0 | 0 | 64,680 | (64,680) |
| Department of Labor | 0 | 0 | 0 | 0 | (13,340) | 13,340 |
| Department of Parks & Recreation | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Vocational Rehabilitation | 0 | 0 | 0 | 0 | 19,337 | (19,337) |
| Civil Defense | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam Energy Office | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam Public Library System | 0 | 0 | 0 | 0 | 0 | 0 |
| Council of Arts & Humanities | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 0 | \$ 0 | \$ 0 | \$ 6 | \$ 107,913 | \$ (107,907) |
| Land Survey Revolving Fund | | | | | | |
| Document tax - land survey fee | 126,179 | 185,972 | (59,793) | 694,034 | 614,467 | 79,567 |
| Rental of government land | 11,152 | 3,383 | 7,769 | 19,866 | 13,530 | 6,336 |
| Recording fee | 22,949 | 21,764 | 1,185 | 92,796 | 88,478 | 4,318 |
| Application fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Certificates of document fees | 17,180 | 12,386 | 4,794 | 60,765 | 55,874 | 4,891 |
| Rezoning fees | 2 | 6 | (4) | 168 | 6 | 162 |
| Subpoena fees | 0 | 0 | 0 | 85 | 0 | 85 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 177,461 | \$ 223,511 | \$ (46,050) | \$ 867,714 | \$ 772,355 | \$ 95,359 |
| 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 | 0 | 0 |
| Penalties - late tax payment | 0 | 0 | 0 | 0 | 0 | 0 |
| Dept of Revenue & Taxation - admin - 5% | 0 | 0 | 0 | 0 | 0 | 0 |
| Mayors' Council - repair of facilities 1/3 | 31,694 | 25,034 | 6,660 | 108,229 | 106,501 | 1,728 |
| Dept of Parks & Rec - repair of facilities 1/3 | 32,717 | 25,841 | 6,875 | 111,720 | 109,937 | 1,784 |
| GDOE - repair of facilities 1/3 | 32,717 | 25,841 | 6,875 | 111,720 | 109,937 | 1,784 |
| Interest - Limited Gaming Fund | 0 | 21 | (21) | 1,375 | 60 | 1,315 |
| Consolidated fund - 95% | 0 | 0 | 0 | 0 | 0 | 0 |
| Dept of Admin - admin - 5% | 5,112 | 4,038 | 1,074 | 17,457 | 17,179 | 278 |
| For recon | 0 | 0 | 0 | 0 | 0 | 0 |
| Cred/Adj taken limited gaming | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 102,239 | \$ 80,776 | \$ 21,463 | \$ 350,502 | \$ 343,613 | \$ 6,889 |
| Manpower Development Fund | | | | | | |
| Registration fees - non immigrant | 0 | 0 | 0 | 0 | 0 | 0 |
| Registration fees - GCC share | 273,937 | 293,185 | (19,248) | 2,797,045 | 2,615,572 | 181,473 |
| Registration fees - Labor share | 117,401 | 125,651 | (8,249) | 1,179,283 | 1,120,959 | 58,324 |
| Citation fee - non immigration temp worker | 11,400 | 3,300 | 8,100 | 18,050 | 14,100 | 3,950 |
| Citation fee - fair emplmt pract ofc | 0 | 0 | 0 | 250 | 0 | 250 |
| Use of money and property | 0 | 226 | (226) | 368 | 1,017 | (649) |
| TOTAL | \$ 402,738 | \$ 422,361 | \$ (19,623) | \$ 3,994,997 | \$ 3,751,649 | \$ 243,348 |
| Mental Health and Substance Abuse Services Fund | | | | | | |
| Psychotherapy Services | 1,824 | 345 | 1,479 | 7,995 | 5,964 | 2,030 |
| Pharmacy Medication Fees | 4,175 | 30,949 | (26,775) | 15,615 | 85,779 | (70,165) |
| TOTAL | \$ 5,999 | \$ 31,294 | \$ (25,296) | \$ 23,609 | \$ 91,744 | \$ (68,134) |
| Office of Vital Statistics Revolving Fund | | | | | | |
| Marriage waiver | 2,050 | 1,800 | 250 | 7,600 | 8,850 | (1,250) |
| Marriage application | 2,620 | 3,080 | (460) | 10,080 | 10,880 | (800) |
| Firearms permits | 0 | 0 | 0 | 0 | 0 | 0 |
| Birth certificate | 7,815 | 5,755 | 2,060 | 17,050 | 22,720 | (5,670) |
| Death certificate | 2,945 | 2,110 | 835 | 7,260 | 10,560 | (3,300) |
| Marriage certificate | 4,435 | 3,220 | 1,215 | 9,680 | 12,515 | (2,835) |
| Burial permit | 720 | 455 | 265 | 1,885 | 1,840 | 45 |
| Affidavit of paternity | 963 | 890 | 73 | 3,313 | 3,300 | 13 |
| Affidavit of public acknowledgment | 10 | 0 | 10 | 20 | 10 | 10 |
| Court order change of name | 120 | 0 | 120 | 340 | 180 | 160 |
| Declaratory judgement | 50 | 20 | 30 | 170 | 90 | 80 |
| Adoptions | 120 | 165 | (45) | 495 | 405 | 90 |
| Research fee | 163 | 172 | (9) | 397 | 598 | (201) |
| Use of money and property | 0 | 1 | (1) | 3 | 4 | (1) |
| TOTAL | \$ 22,011 | \$ 17,668 | \$ 4,343 | \$ 58,293 | \$ 71,952 | \$ (13,659) |

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2028 & 2025

DRAFT

| | ACTUAL Collection for the month | | | ACTUAL Collection for the Year-To-Date | | |
|---|---------------------------------|-------------------|------------------------|--|---------------------|------------------------|
| | January 2026 | January 2025 | Increase (Decrease) | Fiscal Year 2026 | Fiscal Year 2025 | Increase (Decrease) |
| Police Patrol Vehicle & Equipment Revolving Fund | | | | | | |
| Ovis fees / reinspection fees | 31,354 | 42,008 | (10,654) | 103,775 | 110,048 | (6,273) |
| Damaged GPD vehicle | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 31,354 | \$ 42,008 | \$ (10,654) | \$ 103,775 | \$ 110,048 | \$ (6,273) |
| Police Services Fund | | | | | | |
| Accessible parking fees 50% | 0 | 879 | (879) | 364 | 1,274 | (910) |
| Annual gun business registration / \$600 | 0 | 0 | 0 | 0 | 0 | 0 |
| Government of Guam ID / \$10 | 0 | 0 | 0 | 0 | 0 | 0 |
| Traffic report copy fee / \$10 | 9,750 | 9,542 | 208 | 33,826 | 32,448 | 1,378 |
| Police blotter report \$1 1st page / \$ 10 each | 0 | 0 | 0 | 0 | 0 | 0 |
| Police clearance \$7 / \$1 per copy | 33,165 | 25,545 | 7,620 | 115,436 | 103,710 | 11,726 |
| Filing record - security officer / \$75 | 40 | 120 | (80) | 520 | 120 | 400 |
| Firearm trainers / \$500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highway special use permit / \$50 | 0 | 0 | 0 | 0 | 0 | 0 |
| Firearm registration / \$40 | 20,840 | 23,600 | (2,760) | 94,329 | 77,760 | 16,569 |
| Non-concealed firearm ID / \$25 | 9,675 | 12,040 | (2,365) | 37,579 | 46,870 | (9,291) |
| Concealed firearm ID / \$60 | 17,201 | 11,742 | 5,459 | 59,637 | 52,736 | 6,901 |
| Fingerprinting fee / \$20 | 5,406 | 5,882 | (476) | 18,326 | 19,210 | (884) |
| Subpoena fee | 0 | 0 | 0 | 0 | 0 | 0 |
| Abstract criminal records / \$15 | 675 | 1,515 | (840) | 3,645 | 5,040 | (1,395) |
| Police clearance additional copies | 227 | 247 | (20) | 885 | 1,153 | (268) |
| Fine - unauthorized use uniform / \$500mx | 0 | 0 | 0 | 0 | 0 | 0 |
| Firearm ID late renewal fee / \$5 | 882 | 900 | (18) | 3,249 | 3,861 | (612) |
| Certified copy of records / \$10 | 0 | 0 | 0 | 0 | 0 | 0 |
| Firearm inspection fee / \$5 | 4,545 | 5,229 | (684) | 20,447 | 17,163 | 3,284 |
| Vehicle release fee / \$10 | 0 | 0 | 0 | 0 | 0 | 0 |
| False Activation fee / \$100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Witness fees / \$35 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special event fee / \$100 | 688 | 645 | 43 | 6,794 | 2,967 | 3,827 |
| Restitutions - GPD | 0 | 0 | 0 | 0 | 0 | 0 |
| Other revenues - GPD | 0 | 1,800 | (1,800) | 3,143 | 5,750 | (2,608) |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 103,094 | \$ 99,686 | \$ 3,409 | \$ 398,179 | \$ 370,062 | \$ 28,118 |
| Prof Eng, Architects & Land Surveyors Board Fund | | | | | | |
| P.E.A.L.S. examination / license fees | 11,520 | 4,365 | 7,155 | 78,581 | 55,500 | 23,081 |
| Use of money and property | 0 | 1 | (1) | 3 | 4 | (1) |
| TOTAL | \$ 11,520 | \$ 4,366 | \$ 7,154 | \$ 78,584 | \$ 55,504 | \$ 23,080 |
| Public Recreation Services Fund | | | | | | |
| Park fees / park use permits | 0 | 0 | 0 | 0 | 0 | 0 |
| Park vendor permits | 0 | 0 | 0 | 0 | 0 | 0 |
| Community programs fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Paseo Stadium fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Pool and beach fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreational admin fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Youth Center fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam Sports Complex | 0 | 0 | 0 | 0 | 0 | 0 |
| Paseo Recreational Center | 0 | 0 | 0 | 0 | 0 | 0 |
| Hagatna / Tiyan Tennis Center | 0 | 0 | 0 | 0 | 0 | 0 |
| Guerrero Stadium / Tiyan Fields | 0 | 0 | 0 | 0 | 0 | 0 |
| Tiyan Football / Soccer Field | 0 | 0 | 0 | 0 | 0 | 0 |
| Baseball fields: Ypaopao | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreational water use plan | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 7 | (7) | 20 | 27 | (7) |
| TOTAL | \$ 0 | \$ 7 | \$ (7) | \$ 20 | \$ 27 | \$ (7) |
| Public School Library Resources Fund | | | | | | |
| School library resources fund | 101,400 | 109,023 | (7,623) | 323,295 | 322,350 | 945 |
| Use of money and property | 0 | 57 | (57) | 240 | 216 | 24 |
| TOTAL | \$ 101,400 | \$ 109,080 | \$ (7,680) | \$ 323,535 | \$ 322,566 | \$ 969 |
| Rabies Prevention Fund | | | | | | |
| Pet license | 260 | 370 | (110) | 1,125 | 1,770 | (645) |
| Impoundment fee | 0 | 0 | 0 | 0 | 0 | 0 |
| Sterilization deposit | 0 | 0 | 0 | 0 | 0 | 0 |
| Entry permit | 3,360 | 2,640 | 720 | 12,600 | 16,635 | (4,035) |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 3,620 | \$ 3,010 | \$ 610 | \$ 13,725 | \$ 18,405 | \$ (4,680) |

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

DRAFT

| | ACTUAL Collection for the month | | | ACTUAL Collection for the Year-To-Date | | |
|--|---------------------------------|---------------------|------------------------|--|---------------------|------------------------|
| | January 2026 | January 2025 | Increase (Decrease) | Fiscal Year 2026 | Fiscal Year 2025 | Increase (Decrease) |
| | | | | | | |
| Safe Streets Fund | | | | | | |
| DOC - Safe streets fund | 1,667 | 0 | 1,667 | 9,213 | 7,813 | 1,400 |
| Use of money and property | 0 | 3 | (3) | 11 | 12 | (1) |
| TOTAL | \$ 1,667 | \$ 3 | \$ 1,664 | \$ 9,224 | \$ 7,826 | \$ 1,398 |
| 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 | 819,694 | 683,644 | 136,050 | 3,215,010 | 2,727,776 | 487,234 |
| Fee - compact Ordot tipping fee \$4 cu yd | 1,047,562 | (1,325,081) | 2,372,644 | 4,284,183 | 1,517,134 | 2,767,050 |
| Fee - uncompact Ordot tipping fee \$4 cu yd | 163,419 | 3,204,203 | (3,040,784) | 661,283 | 3,664,588 | (3,003,305) |
| Fee - uncompact Agat transfer station | 2,730 | 3,233 | (503) | 12,898 | 16,748 | (3,850) |
| Fee - uncompact Dededo transfer station | 0 | 0 | 0 | 0 | 0 | 0 |
| Fee - uncompact Malo'olo transfer station | 6,972 | 4,898 | 2,075 | 26,534 | 19,115 | 7,419 |
| Bulky Waste Collection | 8,750 | 0 | 8,750 | 30,754 | 0 | 30,754 |
| Miscellaneous | 91,096 | 1,335 | 89,760 | 483,681 | 54,586 | 429,096 |
| Restoration charge | 750 | 2,150 | (1,400) | 6,050 | 15,950 | (9,900) |
| Transfer charge | 0 | 0 | 0 | 0 | 0 | 0 |
| Reactivation charge | 700 | 550 | 150 | 1,500 | 1,850 | (150) |
| Trash tags | 544 | 420 | 124 | 2,192 | 2,096 | 96 |
| Fee - uncompact Harmon transfer | 30,265 | 24,855 | 5,410 | 119,005 | 95,088 | 23,917 |
| Interest from settlement Lagu | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrealized gains/osses | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued interest for investment | 0 | 19,670 | (19,670) | 58,804 | 63,195 | (4,392) |
| Use of money and property | 0 | 2,954 | (2,954) | 30,458 | 34,024 | (3,567) |
| TOTAL | \$ 2,172,482 | \$ 2,622,830 | \$ (450,348) | \$ 8,932,352 | \$ 8,211,950 | \$ 720,402 |
| Street Light Fund | | | | | | |
| Abandoned vehicle fee - vehicle registration | 376,639 | 408,801 | (32,162) | 1,353,408 | 1,375,672 | (22,264) |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 376,639 | \$ 408,801 | \$ (32,162) | \$ 1,353,408 | \$ 1,375,672 | \$ (22,264) |
| Tax Collection Enhancement Fund | | | | | | |
| Passport fees | 88,438 | 94,970 | (6,533) | 279,538 | 277,925 | 1,613 |
| Passport expedite fees | 12,963 | 14,053 | (1,090) | 43,758 | 44,425 | (668) |
| Passport expedite mail fees | 0 | 75 | (75) | 0 | 135 | (135) |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 101,400 | \$ 109,098 | \$ (7,698) | \$ 323,295 | \$ 322,485 | \$ 810 |
| Territorial Education Facilities Fund | | | | | | |
| DRT property taxes | 172,641 | 4,917,524 | (4,744,883) | 765,917 | 6,850,528 | (6,084,611) |
| DRT property taxes - other | 0 | 261,491 | (261,491) | 66,263 | 361,440 | (295,176) |
| Penalties and interest | 27,958 | 247,701 | (219,743) | 277,395 | 521,911 | (244,516) |
| Real property tax bank fees | 0 | 87 | (87) | 0 | 87 | (87) |
| Bank deposit shortage / overage | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 94 | (94) | 125 | 154 | (29) |
| TOTAL | \$ 200,599 | \$ 5,426,897 | \$ (5,226,298) | \$ 1,109,700 | \$ 7,734,120 | \$ (6,624,420) |
| Tourist Attraction Fund | | | | | | |
| Occupancy taxes, hotel / motel | 3,404,731 | 2,618,515 | 786,216 | 10,362,129 | 8,669,965 | 1,692,164 |
| Other occupancy taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Occupancy taxes, interest & penalties | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 6,319 | (6,319) | 164,269 | 43,156 | 121,113 |
| Gain (Loss) on investment | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 3,404,731 | \$ 2,624,834 | \$ 779,897 | \$ 10,526,398 | \$ 8,713,121 | \$ 1,813,277 |
| Water Research and Development Fund | | | | | | |
| Well drilling permit | 2,200 | 1,950 | 250 | 6,950 | 2,400 | 4,550 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 2,200 | \$ 1,950 | \$ 250 | \$ 6,950 | \$ 2,400 | \$ 4,550 |

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2026

DRAFT

| | For the Months | | | Year-To-Date | | |
|---|-------------------|--------------------|---------------------------|---------------------|---------------------|---------------------------|
| | Adopted Revenues | Actual Collections | Favorable (Unfavorable) | Adopted Revenues | Actual Collections | Favorable (Unfavorable) |
| Banking & Insurance Enforcement Fund | | | | | | |
| Exam fees | 0 | 0 | 0 | 0 | 0 | 0 |
| ATM fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Banking & Insurance enforcement | 26,950 | 11,577 | (15,373) | 109,400 | 41,501 | (67,899) |
| Use of money and property | 7,196 | 0 | (7,196) | 28,797 | 4 | (28,792) |
| TOTAL | \$ 34,146 | \$ 11,577 | \$ (22,569) | \$ 138,196 | \$ 41,505 | \$ (96,692) |
| Better Public Service Fund | | | | | | |
| Transfers in - General Fund | 0 | 0 | 0 | 184,318 | 14,895 | (169,423) |
| Transfers in - Highway Fund | 0 | 0 | 0 | 42,720 | 261,749 | 219,029 |
| Transfers in - Gu Environmental Fund | 0 | 0 | 0 | 0 | 900 | 900 |
| Transfers in - Health/Human Services Fund | 0 | 0 | 0 | 200 | 195 | (5) |
| Transfers in - Youth Education/Prevention Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and fines | 2,860 | 0 | (2,860) | 6,073 | 350 | (5,723) |
| Service contract provide application fee-250 | 0 | 0 | 0 | 0 | 0 | 0 |
| Service contract provide filing fee-25 | 0 | 0 | 0 | 0 | 25 | 25 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 2,860 | \$ 0 | \$ (2,860) | \$ 233,311 | \$ 278,114 | \$ 44,803 |
| Chamorro Land Trust Operations Fund | | | | | | |
| Land trust application fees | 18,984 | 350 | (18,634) | 67,934 | 600 | (67,334) |
| Commercial leases / license | 49,142 | 44,983 | (4,159) | 228,868 | 363,303 | 136,435 |
| 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 | 231 | 231 |
| TOTAL | \$ 66,125 | \$ 45,333 | \$ (20,793) | \$ 294,802 | \$ 364,134 | \$ 69,332 |
| Dept of Corrections Inmate Revolving Fund | | | | | | |
| DOC revolving fund | 74,826 | 68,298 | (6,529) | 367,695 | 254,376 | (113,319) |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 74,826 | \$ 68,298 | \$ (6,529) | \$ 367,695 | \$ 254,376 | \$ (113,319) |
| Custom, Agric and Quarantine Inspection Fund | | | | | | |
| Customs overtime services | 0 | 0 | 0 | 0 | 0 | 0 |
| Passenger inspection fee - All | 0 | 9,650 | 9,650 | 0 | 9,650 | 9,650 |
| Passenger inspection fee - Port Authority | 0 | 0 | 0 | 0 | 0 | 0 |
| Passenger inspection fee - Airport Authority | 527,151 | 350,000 | (177,151) | 1,968,178 | 2,805,692 | 637,514 |
| Cargo inspection fee - All | 102,131 | 88,515 | (13,616) | 408,390 | 382,725 | (25,665) |
| Port inspection fee - single <4000# | 0 | 0 | 0 | 0 | 0 | 0 |
| Port inspection fee - single >4000# | 0 | 0 | 0 | 0 | 0 | 0 |
| Port inspection fee - multi <4000# | 0 | 0 | 0 | 0 | 0 | 0 |
| Port inspection fee - multi >4000# | 0 | 0 | 0 | 0 | 0 | 0 |
| Air inspection fee - single <100# | 0 | 0 | 0 | 0 | 0 | 0 |
| Air inspection fee - single >100# | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue - other payments | 0 | 0 | 0 | 0 | 6 | 6 |
| Use of money and property | 0 | 0 | 0 | 0 | 497 | 497 |
| TOTAL | \$ 629,281 | \$ 448,165 | \$ (181,117) | \$ 2,376,568 | \$ 2,998,570 | \$ 622,002 |
| DPHSS Sanitary Inspection Revolving Fund | | | | | | |
| Sanitary inspection-register fee | 39,883 | 17,831 | (22,052) | 160,061 | 183,125 | 23,064 |
| Use of money and property | 0 | 0 | 0 | 0 | 158 | 158 |
| TOTAL | \$ 39,883 | \$ 17,831 | \$ (22,052) | \$ 160,061 | \$ 183,282 | \$ 23,221 |
| Enhanced 911 Emergency Reporting System Fund | | | | | | |
| 911 surcharge \$1 | 150,001 | 159,274 | 9,272 | 625,129 | 635,669 | 10,540 |
| Use of money and property | 0 | 0 | 0 | 0 | 95 | 95 |
| TOTAL | \$ 150,001 | \$ 159,274 | \$ 9,272 | \$ 625,129 | \$ 635,764 | \$ 10,635 |
| Environmental Health Fund | | | | | | |
| Health permits - business | 38,506 | 80,083 | 41,577 | 154,280 | 317,344 | 163,064 |
| PH registration and penalty | 0 | 0 | 0 | 333 | 0 | (333) |
| De-ratting inspection and certificates | 0 | 0 | 0 | 0 | 0 | 0 |
| Health certificates | 92,637 | 47,001 | (45,636) | 369,787 | 155,653 | (214,134) |
| Administrative penalties | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 90 | 90 |
| TOTAL | \$ 131,143 | \$ 127,084 | \$ (4,059) | \$ 524,399 | \$ 473,088 | \$ (51,312) |

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2026

DRAFT

| | For the Months | | | Year-To-Date | | |
|--|---------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|
| | Adopted Revenues | Actual Collections | Favorable (Unfavorable) | Adopted Revenues | Actual Collections | Favorable (Unfavorable) |
| Fire, Life & Medical Emergency Fund | | | | | | |
| Transport / standby fees | 415 | 50 | (365) | 2,627 | 490 | (2,137) |
| Fire prevention fees | 5,155 | 12,708 | 7,553 | 20,826 | 58,798 | 38,173 |
| Other fees | 7,096 | 0 | (7,096) | 7,925 | 1,714 | (6,211) |
| Ambulance service | 72,375 | 0 | (72,375) | 244,343 | 140,757 | (103,587) |
| Fire citations | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 85,041 | \$ 12,758 | \$ (72,283) | \$ 275,521 | \$ 199,759 | \$ (75,762) |
| Guam Contractors License Board Fund | | | | | | |
| Contractors fees | 73,401 | 18,545 | (54,856) | 295,197 | 59,800 | (235,397) |
| Use of money and property | 0 | 0 | 0 | 0 | 148 | 148 |
| TOTAL | \$ 73,401 | \$ 18,545 | \$ (54,856) | \$ 295,197 | \$ 59,948 | \$ (235,249) |
| Guam Environmental Trust Fund | | | | | | |
| Insurance assessment fee | 31,956 | 19,681 | (12,275) | 108,779 | 28,685 | (80,095) |
| Use of money and property | 0 | 0 | 0 | 0 | 63 | 63 |
| TOTAL | \$ 31,956 | \$ 19,681 | \$ (12,275) | \$ 108,779 | \$ 28,748 | \$ (80,031) |
| Guam (Territorial) Highway Fund | | | | | | |
| Liquid fuel taxes: | | | | | | |
| Aviation fuel tax | 364,825 | 92,888 | (271,937) | 1,505,011 | 365,368 | (1,139,644) |
| Diesel fuel tax | 0 | 14,289 | 14,289 | 0 | 56,536 | 56,536 |
| Diesel fuel surcharge | 0 | 0 | 0 | 0 | 0 | 0 |
| Drawbacks | 0 | 0 | 0 | 0 | 0 | 0 |
| Gasoline Tax | 0 | 3 | 3 | 0 | 22 | 22 |
| Surcharge on other fuels | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 364,825 | 107,180 | (257,645) | 1,505,011 | 421,926 | (1,083,085) |
| Licenses and registrations | 720,496 | 859,660 | 139,164 | 2,663,176 | 3,477,083 | 813,907 |
| Use of money and property | 0 | 0 | 0 | 0 | 519 | 519 |
| TOTAL | \$ 1,085,321 | \$ 966,840 | \$ (118,481) | \$ 4,168,187 | \$ 3,899,528 | \$ (268,659) |
| Guam Invasive Species Inspection Fee Fund | | | | | | |
| Invasive species inspection fees | 97,174 | 86,771 | (10,403) | 406,058 | 411,594 | 5,536 |
| Use of money and property | 0 | 0 | 0 | 0 | 179 | 179 |
| TOTAL | \$ 97,174 | \$ 86,771 | \$ (10,403) | \$ 406,058 | \$ 411,774 | \$ 5,716 |
| Guam Plant Inspection and Permit Fund | | | | | | |
| Guam plant inspection and permit | 8,631 | 8,150 | (482) | 34,572 | 35,392 | 820 |
| Use of money and property | 0 | 0 | 0 | 0 | 38 | 38 |
| TOTAL | \$ 8,631 | \$ 8,150 | \$ (482) | \$ 34,572 | \$ 35,429 | \$ 858 |
| Health Professional Licensing Office Revolving Fund | | | | | | |
| Healing Arts | 0 | 0 | 0 | 0 | 0 | 0 |
| Allied Health License | 2,876 | 550 | (2,326) | 11,429 | 2,450 | (8,979) |
| Dental Board License | 1,318 | 2,460 | 1,142 | 5,778 | 3,460 | (2,318) |
| Medical Board License | 11,689 | 16,100 | 4,431 | 42,925 | 114,000 | 71,075 |
| Nursing Board License | 4,872 | 1,050 | (3,822) | 19,370 | 4,595 | (14,775) |
| Optometry Board License | 1,839 | 0 | (1,839) | 3,658 | 150 | (3,508) |
| Pharmacy Board License | 4,798 | 240 | (4,558) | 19,338 | 1,584 | (17,774) |
| Cosmetology Board License | 1,695 | 544 | (1,151) | 6,770 | 2,142 | (4,628) |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 29,067 | \$ 20,944 | \$ (8,123) | \$ 109,266 | \$ 128,361 | \$ 19,093 |
| Healthy Futures Funds | | | | | | |
| Cigarettes | 1,479,742 | 1,353,659 | (126,083) | 5,900,870 | 6,182,113 | 281,243 |
| Cigars | 22,191 | 417 | (21,774) | 89,539 | 3,265 | (86,274) |
| Others | 64,954 | 90,396 | 25,442 | 238,048 | 376,808 | 138,760 |
| Distilled spirit | 228,137 | 157,551 | (70,586) | 899,010 | 631,756 | (267,254) |
| Vinous beverages | 76,899 | 58,954 | (17,944) | 304,327 | 195,349 | (108,978) |
| Malted fermented beverages | 146,740 | 176,566 | 29,827 | 589,871 | 576,661 | (13,210) |
| Alcohol violation fee & fine | 0 | 0 | 0 | 1,428 | 0 | (1,428) |
| 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 | 277 | 277 |
| TOTAL | \$ 2,018,463 | \$ 1,835,544 | \$ (182,919) | \$ 8,023,093 | \$ 7,966,228 | \$ (56,865) |

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2026

DRAFT

| | For the Months | | | Year-To-Date | | |
|--|---------------------|--------------------|-------------------------|---------------------|---------------------|-------------------------|
| | Adopted Revenues | Actual Collections | Favorable (Unfavorable) | Adopted Revenues | Actual Collections | Favorable (Unfavorable) |
| Indirect Cost Fund | | | | | | |
| Office of the Governor | 438 | 0 | (438) | 438 | 6 | (431) |
| Department of Revenue & Taxation | 0 | 0 | 0 | 0 | 0 | 0 |
| Bureau Statistics and Plans | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Law | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam police-Indirect Cost | 0 | 0 | 0 | 0 | 0 | 0 |
| Agency of Human Resources Development | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Agriculture | 0 | 0 | 0 | 0 | 0 | 0 |
| Dept of Public Health & Social Service | 164,251 | 0 | (164,251) | 354,398 | 0 | (354,398) |
| Library - Indirect Cost | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Youth Affairs | 0 | 0 | 0 | 1,068 | 0 | (1,068) |
| Guam Behavioral Health and Wellness Center | 17,714 | 0 | (17,714) | 68,097 | 0 | (68,097) |
| Department of Labor | 0 | 0 | 0 | 10,224 | 0 | (10,224) |
| Department of Parks & Recreation | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Vocational Rehabilitation | 0 | 0 | 0 | 48,723 | 0 | (48,723) |
| Civil Defense | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam Energy Office | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam Public Library System | 869 | 0 | (869) | 6,238 | 0 | (6,238) |
| Council of Arts & Humanities | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 183,272 | \$ 0 | \$ (183,272) | \$ 489,185 | \$ 6 | \$ (489,179) |
| Land Survey Revolving Fund | | | | | | |
| Document tax - land survey fee | 165,981 | 126,179 | (39,802) | 671,079 | 694,034 | 22,955 |
| Rental of government land | 0 | 11,152 | 11,152 | 0 | 19,866 | 19,866 |
| Recording fee | 68,157 | 22,949 | (45,209) | 272,922 | 92,796 | (180,127) |
| Application fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Certificates of document fees | 0 | 17,180 | 17,180 | 0 | 60,765 | 60,765 |
| Rezoning fees | 0 | 2 | 2 | 0 | 168 | 168 |
| Subpoena fees | 0 | 0 | 0 | 0 | 85 | 85 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 234,138 | \$ 177,461 | \$ (56,677) | \$ 944,001 | \$ 867,714 | \$ (76,287) |
| 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 | 0 | 0 |
| Penalties - late tax payment | 0 | 0 | 0 | 0 | 0 | 0 |
| Dept of Revenue & Taxation - admin - 5% | 0 | 0 | 0 | 0 | 0 | 0 |
| Mayors' Council - repair of facilities 1/3 | 27,056 | 31,694 | 4,638 | 107,596 | 108,229 | 633 |
| Dept of Parks & Rec - repair of facilities 1/3 | 28,821 | 32,717 | 5,895 | 107,564 | 111,720 | 4,156 |
| GDOE - repair of facilities 1/3 | 28,821 | 32,717 | 5,895 | 107,564 | 111,720 | 4,156 |
| Interest - Limited Gaming Fund | 0 | 0 | 0 | 0 | 1,375 | 1,375 |
| Consolidated fund - 95% | 0 | 0 | 0 | 0 | 0 | 0 |
| Dept of Admin - admin - 5% | 8,283 | 5,112 | (3,151) | 33,095 | 17,457 | (15,638) |
| 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 | \$ 88,961 | \$ 102,239 | \$ 13,278 | \$ 355,820 | \$ 350,502 | \$ (5,319) |
| Manpower Development Fund | | | | | | |
| Registration fees - non immigrant | 0 | 0 | 0 | 0 | 0 | 0 |
| Registration fees - GCC share | 636,520 | 273,937 | (362,583) | 2,563,169 | 2,797,045 | 233,876 |
| Registration fees - Labor share | 213,397 | 117,401 | (95,995) | 880,912 | 1,179,283 | 318,371 |
| Citation fee - non immigration temp worker | 99,530 | 11,400 | (88,130) | 135,951 | 18,050 | (117,901) |
| Citation fee - fair emplmt pract ofc | 90,155 | 0 | (90,155) | 125,169 | 250 | (124,919) |
| Use of money and property | 0 | 0 | 0 | 0 | 368 | 368 |
| TOTAL | \$ 1,039,601 | \$ 402,738 | \$ (636,863) | \$ 3,685,202 | \$ 3,994,997 | \$ 309,794 |
| Mental Health and Substance Abuse Services Fund | | | | | | |
| Psychotherapy Services | 10,868 | 1,824 | (9,044) | 58,903 | 7,995 | (50,908) |
| Pharmacy Medication Fees | 10,891 | 4,175 | (6,716) | 93,145 | 15,615 | (77,530) |
| TOTAL | \$ 21,759 | \$ 5,998 | \$ (15,761) | \$ 152,048 | \$ 23,609 | \$ (128,439) |
| Office of Vital Statistics Revolving Fund | | | | | | |
| Marriage waiver | 1,666 | 2,050 | 384 | 6,611 | 7,600 | 989 |
| Marriage application | 2,367 | 2,620 | 253 | 9,408 | 10,080 | 672 |
| Firearms permits | 0 | 0 | 0 | 0 | 0 | 0 |
| Birth certificate | 7,405 | 7,815 | 410 | 29,497 | 17,050 | (12,447) |
| Death certificate | 2,079 | 2,945 | 866 | 8,259 | 7,260 | (999) |
| Marriage certificate | 3,564 | 4,435 | 871 | 14,220 | 9,680 | (4,540) |
| Burial permit | 310 | 720 | 410 | 1,205 | 1,885 | 680 |
| Affidavit of paternity | 911 | 963 | 52 | 3,616 | 3,313 | (303) |
| Affidavit of public acknowledgment | 35 | 10 | (25) | 144 | 20 | (124) |
| Court order change of name | 101 | 120 | 19 | 415 | 340 | (75) |
| Declaratory judgement | 37 | 50 | 13 | 137 | 170 | 33 |
| Adoptions | 50 | 120 | 70 | 199 | 495 | 296 |
| Research fee | 53 | 163 | 110 | 284 | 397 | 113 |
| Use of money and property | 0 | 0 | 0 | 0 | 3 | 3 |
| TOTAL | \$ 18,577 | \$ 22,011 | \$ 3,434 | \$ 73,995 | \$ 58,293 | \$ (15,702) |

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2026

DRAFT

| | For the Months | | | Year-To-Date | | |
|---|------------------|--------------------|-------------------------|-------------------|--------------------|-------------------------|
| | Adopted Revenues | Actual Collections | Favorable (Unfavorable) | Adopted Revenues | Actual Collections | Favorable (Unfavorable) |
| Police Patrol Vehicle & Equipment Revolving Fund | | | | | | |
| Ovis fees / reinspection fees | 27,108 | 31,354 | 4,246 | 110,438 | 103,775 | (6,663) |
| Damaged GPD vehicle | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | (0) | 0 | 0 | (0) |
| TOTAL | \$ 27,108 | \$ 31,354 | \$ 4,246 | \$ 110,438 | \$ 103,775 | \$ (6,663) |
| Police Services Fund | | | | | | |
| Accessible parking fees 50% | 2,921 | 0 | (2,921) | 4,023 | 364 | (3,659) |
| Annual gun business registration / \$600 | 423 | 0 | (423) | 2,914 | 0 | (2,914) |
| Government of Guam ID / \$10 | 0 | 0 | 0 | 0 | 0 | 0 |
| Traffic report copy fee / \$10 | 7,471 | 9,750 | 2,279 | 29,898 | 33,826 | 3,928 |
| Police blotter report \$1 1st page / \$10 each | 0 | 0 | 0 | 0 | 0 | 0 |
| Police clearance \$7 / \$1 per copy | 26,406 | 33,165 | 6,759 | 105,569 | 115,436 | 9,847 |
| Filing record - security officer / \$75 | 0 | 40 | 40 | 0 | 520 | 520 |
| Firearm trainers / \$500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Highway special use permit / \$50 | 0 | 0 | 0 | 0 | 0 | 0 |
| Firearm registration / \$40 | 21,083 | 20,840 | (243) | 84,509 | 94,329 | 9,820 |
| Non-concealed firearm ID / \$25 | 10,584 | 9,875 | (709) | 42,413 | 37,579 | (4,834) |
| Concealed firearm ID / \$80 | 9,842 | 17,201 | 7,359 | 38,520 | 59,637 | 21,117 |
| Fingerprinting fee / \$20 | 6,356 | 5,406 | (950) | 25,386 | 18,326 | (7,060) |
| Subpoena fee | 37 | 0 | (37) | 120 | 0 | (120) |
| Abstract criminal records / \$15 | 38 | 675 | 637 | 128 | 3,645 | 3,517 |
| Police clearance additional copies | 4 | 227 | 223 | 19 | 885 | 866 |
| Fine - unauthorized use uniform / \$500mx | 0 | 0 | 0 | 0 | 0 | 0 |
| Firearm ID late renewal fee / \$5 | 15 | 882 | 867 | 74 | 3,249 | 3,175 |
| Certified copy of records / \$10 | 9 | 0 | (9) | 27 | 0 | (27) |
| Firearm inspection fee / \$5 | 2,191 | 4,545 | 2,354 | 8,803 | 20,447 | 11,644 |
| Vehicle release fee / \$10 | 0 | 0 | 0 | 0 | 0 | 0 |
| False Activation fee / \$100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Witness fees / \$35 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special event fee / \$100 | 139 | 688 | 549 | 1,130 | 6,794 | 5,664 |
| Restitutions GPD | 241 | 0 | (241) | 3,783 | 0 | (3,783) |
| Other revenues - GPD | 10,394 | 0 | (10,394) | 13,359 | 3,143 | (10,217) |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 97,955 | \$ 103,094 | \$ 5,139 | \$ 360,694 | \$ 396,179 | \$ 37,485 |
| Prof Eng, Architects & Land Surveyors Board Fund | | | | | | |
| P.E.A.L.S. examination / license fees | 19,362 | 11,520 | (7,842) | 85,296 | 78,581 | (6,715) |
| Use of money and property | 0 | 0 | 0 | 0 | 3 | 3 |
| TOTAL | \$ 19,362 | \$ 11,520 | \$ (7,842) | \$ 85,296 | \$ 78,584 | \$ (6,712) |
| Public Recreation Services Fund | | | | | | |
| Park fees / park use permits | 2,708 | 0 | (2,708) | 10,952 | 0 | (10,952) |
| Park vendor permits | 2,966 | 0 | (2,966) | 11,517 | 0 | (11,517) |
| Community programs fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Paseo Stadium fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Pool and beach fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreational admin fees | 1,363 | 0 | (1,363) | 2,857 | 0 | (2,857) |
| Youth Center fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam Sports Complex | 129 | 0 | (129) | 663 | 0 | (663) |
| Paseo Recreational Center | 0 | 0 | 0 | 0 | 0 | 0 |
| Hagalna / Tiyan Tennis Center | 54 | 0 | (54) | 345 | 0 | (345) |
| Guerrero Stadium / Tiyan Fields | 0 | 0 | 0 | 0 | 0 | 0 |
| Tiyan Football / Soccer Field | 0 | 0 | 0 | 0 | 0 | 0 |
| Baseball fields Ypaopao | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreational water use plan | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 20 | 20 |
| TOTAL | \$ 7,219 | \$ 0 | \$ (7,219) | \$ 26,334 | \$ 20 | \$ (26,315) |
| Public School Library Resources Fund | | | | | | |
| School library resources fund | 97,037 | 101,400 | 4,363 | 386,811 | 323,295 | (63,516) |
| Use of money and property | 0 | 0 | 0 | 0 | 240 | 240 |
| TOTAL | \$ 97,037 | \$ 101,400 | \$ 4,363 | \$ 386,811 | \$ 323,535 | \$ (63,276) |
| Rabies Prevention Fund | | | | | | |
| Pet license | 1,935 | 260 | (1,675) | 7,704 | 1,125 | (6,579) |
| Impoundment fee | 0 | 0 | 0 | 0 | 0 | 0 |
| Stenilization deposit | 0 | 0 | 0 | 0 | 0 | 0 |
| Entry permit | 2,440 | 3,360 | 920 | 9,685 | 12,600 | 2,915 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 4,375 | \$ 3,620 | \$ (755) | \$ 17,388 | \$ 13,725 | \$ (3,663) |

Government Of Guam
Actual Revenues Compared to Prorated Adopted Revenues
Special Revenue Funds
Four Months Ended January 31, 2026

DRAFT

| | For the Months | | | Year-To-Date | | |
|--|---------------------|---------------------|---------------------------|----------------------|----------------------|---------------------------|
| | Adopted Revenues | Actual Collections | Favorable (Unfavorable) | Adopted Revenues | Actual Collections | Favorable (Unfavorable) |
| Safe Streets Fund | | | | | | |
| DOC - Safe streets fund | 4,233 | 1,667 | (2,566) | 19,844 | 9,213 | (10,631) |
| Use of money and property | 0 | 0 | 0 | 0 | 11 | 11 |
| TOTAL | \$ 4,233 | \$ 1,667 | \$ (2,566) | \$ 19,844 | \$ 9,224 | \$ (10,620) |
| 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 | 732,041 | 819,694 | 87,653 | 3,425,852 | 3,215,010 | (210,842) |
| Fee - compact Ordot tipping fee \$4 cu yd | 888,587 | 1,047,562 | 158,995 | 3,714,502 | 4,284,183 | 569,681 |
| Fee - uncompact Ordot tipping fee \$4 cu yd | 138,055 | 163,419 | 25,364 | 488,083 | 661,283 | 173,200 |
| Fee - uncompact Agat transfer station | 6,601 | 2,730 | (3,872) | 24,148 | 12,898 | (11,250) |
| Fee - uncompact Dededo transfer station | 0 | 0 | 0 | 0 | 0 | 0 |
| Fee - uncompact Malojoj transfer station | 6,879 | 6,972 | 93 | 28,582 | 26,534 | (2,048) |
| Bulky Waste Collection | 0 | 8,750 | 8,750 | 0 | 30,754 | 30,754 |
| Miscellaneous | 0 | 91,096 | 91,096 | 0 | 483,681 | 483,681 |
| Restoration charge | 5,077 | 750 | (4,327) | 20,384 | 6,050 | (14,334) |
| Transfer charge | 0 | 0 | 0 | 0 | 0 | 0 |
| Reactivation charge | 405 | 700 | 295 | 1,660 | 1,500 | (160) |
| Trash tags | 710 | 544 | (166) | 3,695 | 2,192 | (1,503) |
| Fee - uncompact Harmon transfer | 30,391 | 30,265 | (126) | 115,437 | 119,005 | 3,568 |
| Interest from settlement Lagu | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrealized gains/losses | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest for Investment | 0 | 0 | 0 | 0 | 58,804 | 58,804 |
| Use of money and property | 0 | 0 | 0 | 0 | 30,458 | 30,458 |
| TOTAL | \$ 1,808,726 | \$ 2,172,482 | \$ 363,756 | \$ 7,822,342 | \$ 8,932,352 | \$ 1,110,010 |
| Street Light Fund | | | | | | |
| Abandoned vehicle fee - vehicle registration | 344,249 | 376,639 | 32,390 | 1,375,463 | 1,353,408 | (22,055) |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 344,249 | \$ 376,639 | \$ 32,390 | \$ 1,375,463 | \$ 1,353,408 | \$ (22,055) |
| Tax Collection Enhancement Fund | | | | | | |
| Passport fees | 95,804 | 88,438 | (7,367) | 381,837 | 279,538 | (102,300) |
| Passport expedite fees | 1,828 | 12,963 | 11,135 | 7,218 | 43,758 | 36,539 |
| Passport expedite mail fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 97,632 | \$ 101,401 | \$ 3,768 | \$ 389,056 | \$ 323,296 | \$ (65,761) |
| Territorial Education Facilities Fund | | | | | | |
| DRT property taxes | 2,515,685 | 172,641 | (2,343,044) | 10,037,295 | 765,917 | (9,271,378) |
| DRT property taxes - other | 0 | 0 | 0 | 0 | 66,263 | 66,263 |
| Penalties and interest | 478,422 | 27,958 | (450,464) | 1,904,085 | 277,395 | (1,626,670) |
| Real property tax bank fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank deposit shortage / overage | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money and property | 0 | 0 | 0 | 0 | 125 | 125 |
| TOTAL | \$ 2,994,106 | \$ 200,599 | \$ (2,793,507) | \$ 11,941,360 | \$ 1,109,700 | \$ (10,831,660) |
| Tourist Attraction Fund | | | | | | |
| Occupancy taxes, hotel / motel | 2,799,040 | 3,404,731 | 605,691 | 11,156,187 | 10,362,129 | (794,057) |
| 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 | 164,269 | 164,269 |
| Gain (Loss) on investment | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 2,799,040 | \$ 3,404,731 | \$ 605,691 | \$ 11,156,187 | \$ 10,526,398 | \$ (629,789) |
| Water Research and Development Fund | | | | | | |
| Well drilling permit | 6,105 | 2,200 | (3,905) | 22,813 | 6,950 | (15,863) |
| Use of money and property | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | \$ 6,105 | \$ 2,200 | \$ (3,905) | \$ 22,813 | \$ 6,950 | \$ (15,863) |