



BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR

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JUN 22 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 May 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.

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

Attachment(s)

cc: Office of Public Accountability

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

Attachment A

Month	Description/Fund Code						
	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	
(A) October	Actual 762,499	342,245	1,060,462	1,925,361	2,302,110	2,146,930	
(B) November	Actual 781,253	294,575	903,457	2,060,764	2,103,138	2,434,509	
(C) December	Actual 1,006,654	270,101	967,935	2,144,560	2,354,622	2,540,228	
(D) January	Actual 816,428	200,165	966,872	1,835,711	2,198,417	3,449,277	
(E) February	Actual 713,837	446,226	988,896	1,835,514	2,280,011	2,854,060	
(F) March	Actual 802,680	2,712,093	1,054,614	2,002,441	2,218,606	2,550,847	
(G) April	Actual 493,757	4,716,097	833,890	1,877,642	2,297,345	1,848,878	
(H) May	Actual 486,285	5,157,723	1,041,948	2,092,607	2,180,390	2,756,101	
(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	8,368,789	16,443,281	12,260,135	23,318,418	26,025,720	31,567,367	
(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)	717,156	(19,428,110)	(1,205,430)	(566,185)	2,584,534	(2,074,105)	

1 / Reflective of the adopted gross revenue level.

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

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May 2026	May 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	71,227	98,141	(26,914)	389,010	392,108	(3,098)
Use of money and property	0	1	(1)	10	11	(1)
TOTAL	\$ 71,227	\$ 98,142	\$ (26,915)	\$ 389,020	\$ 392,119	\$ (3,099)
Better Public Service Fund						
Transfers in - General Fund	0	0	0	154,843	239,911	(85,068)
Transfers in - Highway Fund	0	0	0	546,398	852,115	(305,717)
Transfers in - Gu Environmental Fund	0	0	0	44,079	21,998	22,081
Transfers in - Health/Human Services Fund	0	0	0	195	400	(205)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	350	6,073	(5,723)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	25	0	25	6,651	50	6,601
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 25	\$ 0	\$ 25	\$ 752,515	\$ 1,120,547	\$ (368,032)
Chamorro Land Trust Operations Fund						
Land trust application fees	50	0	50	1,250	500	750
Commercial leases / license	26,761	48,219	(21,458)	926,039	853,410	72,629
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	98	(98)	576	688	(112)
TOTAL	\$ 26,811	\$ 48,316	\$ (21,506)	\$ 927,865	\$ 854,598	\$ 73,268
Corrections Revolving Fund						
DOC revolving fund	55,249	83,092	(27,843)	472,706	638,638	(165,932)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 55,249	\$ 83,092	\$ (27,843)	\$ 472,706	\$ 638,638	\$ (165,932)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	15	10	5	9,960	17,010	(7,050)
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	436,792	533,843	(97,051)	5,196,296	4,767,281	429,016
Cargo inspection fee - All	49,478	28,333	21,145	655,973	177,987	477,987
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	0	0	6	10	(5)
Use of money and property	0	186	(186)	1,157	1,245	(87)
TOTAL	\$ 486,285	\$ 562,371	\$ (76,086)	\$ 5,863,392	\$ 4,963,532	\$ 899,861
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	113,606	41,769	71,837	474,618	361,311	113,307
Use of money and property	0	58	(58)	381	421	(40)
TOTAL	\$ 113,606	\$ 41,827	\$ 71,779	\$ 474,999	\$ 361,732	\$ 113,267
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	218,087	596,186	(378,099)	1,257,023	1,496,990	(239,967)
Use of money and property	0	110	(110)	271	676	(405)
TOTAL	\$ 218,087	\$ 596,295	\$ (378,208)	\$ 1,257,294	\$ 1,497,666	\$ (240,372)
Environmental Health Fund						
Health permits - business	129,205	128,824	381	838,306	760,526	77,780
PH registration and penalty	0	0	0	0	0	0
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	36,743	39,283	(2,540)	303,785	337,787	(34,002)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	30	(30)	211	238	(27)
TOTAL	\$ 165,948	\$ 168,138	\$ (2,190)	\$ 1,142,301	\$ 1,098,551	\$ 43,750

	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May 2026	May 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Fire, Life & Medical Emergency Fund						
Transport / standby fees	0	50	(50)	690	640	50
Fire prevention fees	13,340	18,481	(5,141)	120,653	113,096	7,557
Other fees	28	7	21	1,840	2,794	(954)
Ambulance service	0	50,013	(50,013)	534,884	408,110	126,774
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 13,368	\$ 68,551	\$ (55,183)	\$ 658,067	\$ 524,640	\$ 133,428
Guam Contractors License Board Fund						
Contractors fees	113,612	152,930	(39,318)	263,683	347,380	(83,707)
Use of money and property	0	76	(76)	335	564	(228)
TOTAL	\$ 113,612	\$ 153,006	\$ (39,394)	\$ 264,019	\$ 347,954	\$ (83,935)
Guam Environmental Trust Fund						
Insurance assessment fee	0	0	0	489,822	387,697	102,125
Use of money and property	0	41	(41)	153	253	(100)
TOTAL	\$ 0	\$ 41	\$ (41)	\$ 489,975	\$ 387,950	\$ 102,025
Guam (Territorial) Highway Fund						
Liquid fuel taxes						
Aviation fuel tax	174,614	238,572	(63,958)	725,801	1,232,395	(506,594)
Diesel fuel tax	11,519	53,367	(41,848)	(35,252)	467,144	(502,396)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	70	281,554	(281,484)	113	2,057,515	(2,057,402)
Surcharge on other fuels	0	75,072	(75,072)	0	548,643	(548,643)
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	186,203	648,565	(462,362)	690,662	4,305,696	(3,615,034)
Licenses and registrations	855,745	824,915	30,830	7,126,176	6,959,050	167,126
Use of money and property	0	111	(111)	1,237	646	591
TOTAL	\$ 1,041,948	\$ 1,473,591	\$ (431,643)	\$ 7,818,074	\$ 11,265,392	\$ (3,447,318)
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	505,349	80,849	424,500	1,595,320	684,409	910,912
Use of money and property	0	20	(20)	413	154	259
TOTAL	\$ 505,349	\$ 80,869	\$ 424,480	\$ 1,595,733	\$ 684,563	\$ 911,171
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	7,331	7,466	(135)	66,886	61,699	5,187
Use of money and property	0	12	(12)	90	85	5
TOTAL	\$ 7,331	\$ 7,478	\$ (147)	\$ 66,977	\$ 61,784	\$ 5,193
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	650	1,025	(375)	7,375	89,799	(82,424)
Dental Board License	600	700	(100)	4,810	7,530	(2,720)
Medical Board License	19,580	4,005	15,575	158,270	48,449	109,821
Nursing Board License	3,275	2,960	315	14,835	23,795	(8,960)
Optometry Board License	0	0	0	815	450	365
Pharmacy Board License	890	280	610	4,604	6,640	(2,036)
Cosmetology Board License	743	397	346	6,526	6,013	513
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 25,738	\$ 9,367	\$ 16,371	\$ 197,235	\$ 182,676	\$ 14,559
Healthy Futures Funds						
Cigarettes	1,629,760	1,424,962	204,798	12,565,037	11,407,327	1,157,710
Cigars	168	1,171	(1,004)	(35,830)	8,178	(44,008)
Others	105,591	127,202	(21,611)	738,326	960,162	(221,836)
Distilled spirit	142,707	139,347	3,360	1,071,576	1,117,666	(46,089)
Vinous beverages	43,982	49,197	(5,215)	341,225	355,381	(14,156)
Malted fermented beverages	169,950	148,436	21,514	1,093,001	1,143,019	(50,018)
Alcohol violation fee & fine	450	0	450	450	0	450
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	125	(125)	815	663	152
TOTAL	\$ 2,092,607	\$ 1,890,439	\$ 202,168	\$ 15,774,599	\$ 14,992,395	\$ 782,204

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May 2026	May 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Indirect Cost Fund						
Office of the Governor	0	0	0	12,345	11,234	1,112
Department of Revenue & Taxation	0	0	0	7,887	4,064	3,823
Bureau Statistics and Plans	0	0	0	3,538	65,087	(61,548)
Department of Law	0	0	0	1,103	1,029	74
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	61,454	71,038	(9,584)
Dept of Public Health & Social Service	0	0	0	420,987	91,018	329,970
Library - Indirect Cost	0	0	0	0	0	0
Department of Youth Affairs	0	0	0	4,864	0	4,864
Guam Behavioral Health and Wellness Center	0	0	0	88,946	103,709	(14,763)
Department of Labor	0	0	0	100	(34,688)	34,788
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	36,874	19,337	17,537
Civil Defense	0	0	0	0	0	0
Guan Energy Office	0	0	0	23,538	18,922	4,616
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	\$ 661,637	\$ 350,747	\$ 310,890
Land Survey Revolving Fund						
Document tax - land survey fee	112,117	181,712	(69,595)	1,250,646	1,326,145	(75,499)
Rental of government land	1,949	3,383	(1,434)	27,661	27,061	600
Recording fee	20,508	28,140	(7,632)	180,672	187,968	(7,296)
Application fees	0	0	0	0	0	0
Certificates of document fees	12,386	19,563	(7,177)	115,291	135,497	(20,206)
Rezoning fees	0	0	0	170	6	164
Subpoena fees	0	0	0	85	0	85
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 146,959	\$ 232,796	\$ (85,837)	\$ 1,574,525	\$ 1,676,676	\$ (102,152)
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	722	516	207
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	26,936	29,094	(2,159)	220,051	221,550	(1,499)
Dept of Parks & Rec - repair of facilities 1/3	27,805	30,033	(2,228)	227,150	228,697	(1,547)
GDOE - repair of facilities 1/3	27,805	30,033	(2,228)	227,150	228,697	(1,547)
Interest - Limited Gaming Fund	0	0	0	1,509	345	1,165
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	4,345	4,693	(348)	35,494	35,737	(242)
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	\$ 86,890	\$ 93,853	\$ (6,963)	\$ 712,076	\$ 715,540	\$ (3,464)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	1,674,872	616,122	1,058,750	7,123,710	5,451,754	1,671,956
Registration fees - Labor share	717,802	264,052	453,750	3,053,018	2,336,465	716,552
GRAP process fees (2.5% TAX CR)	6,105	0	6,105	6,105	0	6,105
Citation fee - non immigration temp worker	0	3,400	(3,400)	26,950	61,200	(34,250)
Citation fee - fair emplmt pract ofc	0	8,000	(8,000)	4,250	8,000	(3,750)
Use of money and property	0	332	(332)	1,272	2,101	(829)
TOTAL	\$ 2,398,779	\$ 891,906	\$ 1,506,873	\$ 10,215,304	\$ 7,859,521	\$ 2,355,783
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	3,901	11,718	(7,817)	18,426	23,423	(4,997)
Room and Board Fees- Patient	0	1,713	(1,713)	4	13,838	(13,834)
Pharmacy Medication Fees	1,110	27,996	(26,886)	128,858	329,236	(200,378)
TOTAL	\$ 5,011	\$ 41,426	\$ (36,415)	\$ 147,287	\$ 366,496	\$ (219,209)
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,750	2,150	(400)	15,850	15,950	(100)
Marriage application	2,880	2,510	370	20,340	20,360	(20)
Firearms permits	0	0	0	0	0	0
Birth certificate	6,832	8,780	(1,948)	43,207	47,290	(4,083)
Death certificate	2,950	2,925	25	17,810	19,245	(1,435)
Marriage certificate	3,175	4,100	(925)	23,525	25,145	(1,620)
Burial permit	220	650	(430)	3,195	3,500	(305)
Affidavit of paternity	810	865	(55)	6,514	6,865	(351)
Affidavit of public acknowledgment	0	10	(10)	50	50	0
Court order change of name	110	60	50	680	370	310
Declaratory judgement	0	60	(60)	290	230	60
Adoptions	75	165	(90)	690	1,110	(420)
Research fee	145	280	(135)	831	1,420	(589)
Use of money and property	0	1	(1)	7	8	(1)
TOTAL	\$ 18,947	\$ 22,556	\$ (3,609)	\$ 132,989	\$ 141,543	\$ (8,554)

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May 2026	May 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Police Patrol Vehicle & Equipment Revolving Fund						
Ovis fees / reinspection fees	44,057	28,495	15,562	221,238	228,449	(7,211)
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 44,057	\$ 28,495	\$ 15,562	\$ 221,238	\$ 228,449	\$ (7,211)
Police Services Fund						
Accessible parking fees 50%	0	0	0	364	1,274	(910)
Annual gun business registration / \$600	0	0	0	0	600	(600)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	8,216	8,320	(104)	64,220	66,014	(1,794)
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	29,340	27,105	2,235	226,961	218,685	8,276
Filing record - security officer / \$75	0	0	0	720	160	560
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	23,000	20,080	2,920	179,529	154,760	24,769
Non-concealed firearm ID / \$25	8,127	10,621	(2,494)	70,431	87,763	(17,332)
Concealed firearm ID / \$60	7,828	13,493	(5,665)	102,588	123,497	(20,909)
Fingerprinting fee / \$20	4,735	4,896	(161)	36,049	40,256	(4,207)
Subpoena fee	0	0	0	0	0	0
Abstract criminal records / \$15	780	960	(180)	6,615	8,850	(2,235)
Police clearance additional copies	351	464	(113)	1,907	2,627	(720)
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	540	738	(198)	5,751	6,849	(1,098)
Certified copy of records / \$10	0	0	0	0	0	0
Firearm inspection fee / \$5	4,815	4,419	396	38,919	33,984	4,935
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	9	(9)
Special event fee / \$100	1,462	1,376	86	12,470	10,535	1,935
Restitutions - GPD	0	0	0	0	0	0
Other revenues - GPD	0	0	0	3,143	5,750	(2,608)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 89,194	\$ 92,472	\$ (3,278)	\$ 749,666	\$ 761,613	\$ (11,946)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	13,195	93,550	(80,355)	171,790	257,305	(85,515)
Use of money and property	0	1	(1)	6	7	(1)
TOTAL	\$ 13,195	\$ 93,551	\$ (80,356)	\$ 171,796	\$ 257,312	\$ (85,516)
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
Hagalna / 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)	46	53	(7)
TOTAL	\$ 0	\$ 7	\$ (7)	\$ 46	\$ 53	\$ (7)
Public School Library Resources Fund						
School library resources fund	69,353	94,123	(24,770)	624,842	736,532	(111,690)
Use of money and property	0	68	(68)	505	464	41
TOTAL	\$ 69,353	\$ 94,191	\$ (24,838)	\$ 625,348	\$ 736,997	\$ (111,649)
Rabies Prevention Fund						
Pet license	1,000	485	515	3,280	3,520	(240)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	7,415	4,260	3,155	32,855	34,395	(1,540)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 8,415	\$ 4,745	\$ 3,670	\$ 36,135	\$ 37,915	\$ (1,780)

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

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	ACTUAL Collection for the month			ACTUAL Collection for the Year-To-Date		
	May 2026	May 2025	Increase (Decrease)	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
Safe Streets Fund						
DOC - Safe streets fund	1,667	2,074	(407)	15,881	16,110	(229)
Use of money and property	0	3	(3)	26	25	1
TOTAL	\$ 1,667	\$ 2,077	\$ (410)	\$ 15,907	\$ 16,134	\$ (228)
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	824,709	695,327	129,382	6,469,241	5,499,737	969,503
Fee - compact Ordot tipping fee \$4 cu yd	1,034,510	855,366	179,144	8,451,067	7,923,524	527,543
Fee - uncompact Ordot tipping fee \$4 cu yd	121,311	114,710	6,600	1,224,079	1,222,136	1,943
Fee - uncompact Agal transfer station	3,169	3,646	(477)	26,493	29,282	(2,789)
Fee - uncompact Dededo transfer station	0	1,142,600	(1,142,600)	0	1,142,600	(1,142,600)
Fee - uncompact Malojoj transfer station	6,529	4,737	1,792	51,827	35,896	15,931
Bulky Waste Collection	9,025	0	9,025	63,609	0	63,609
Miscellaneous	144,122	55	144,067	1,218,450	54,641	1,163,810
Restoration charge	1,900	2,400	(500)	14,950	28,450	(13,500)
Transfer charge	0	0	0	0	0	0
Reactivation charge	200	300	(100)	2,550	3,300	(750)
Trash tags	628	536	92	4,888	4,192	696
Fee - uncompact Harmon transfer	34,287	27,999	6,288	241,062	190,537	50,525
Interest from settlement Lagu	0	0	0	2,554	0	2,554
Unrealized gains/losses	0	0	0	0	0	0
Accrued Interest for Investment	0	11,859	(11,859)	97,995	116,158	(18,163)
Use of money and property	0	80	(80)	65,875	42,963	22,913
TOTAL	\$ 2,180,390	\$ 2,859,616	\$ (679,226)	\$ 17,934,638	\$ 16,293,415	\$ 1,641,224
Street Light Fund						
Abandoned vehicle fee - vehicle registration	323,681	325,065	(1,384)	2,775,806	2,827,114	(51,308)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 323,681	\$ 325,065	\$ (1,384)	\$ 2,775,806	\$ 2,827,114	\$ (51,308)
Tax Collection Enhancement Fund						
Passport fees	57,833	80,085	(22,253)	539,125	634,783	(95,657)
Passport expedite fees	11,520	14,038	(2,518)	85,718	101,720	(16,003)
Passport expedite mail fees	0	60	(60)	165	195	(30)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 69,353	\$ 94,183	\$ (24,830)	\$ 625,008	\$ 736,698	\$ (111,690)
Territorial Education Facilities Fund						
DRT property taxes	4,319,923	354,492	3,965,431	11,711,152	25,008,318	(13,297,166)
DRT property taxes - other	328,108	42,716	285,392	661,405	2,040,805	(1,379,399)
Penalties and interest	509,692	65,898	443,794	1,766,261	5,257,995	(3,491,734)
Real property tax bank fees	0	0	0	0	87	(87)
Bank deposit shortage / overage	0	0	0	0	0	0
Use of money and property	0	289	(289)	407	1,026	(619)
TOTAL	\$ 5,157,723	\$ 463,395	\$ 4,694,328	\$ 14,139,225	\$ 32,308,230	\$ (18,169,006)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,756,101	2,013,896	742,204	20,336,278	19,439,529	896,749
Other occupancy taxes	0	0	0	(24,040)	0	(24,040)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	10,258	(10,258)	268,591	103,240	165,351
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 2,756,101	\$ 2,024,154	\$ 731,946	\$ 20,580,829	\$ 19,542,769	\$ 1,038,060
Water Research and Development Fund						
Well drilling permit	56,640	25,750	30,890	67,090	71,700	(4,610)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 56,640	\$ 25,750	\$ 30,890	\$ 67,090	\$ 71,700	\$ (4,610)
GRAND TOTAL as of 05/31/2026:	18,363,543	12,671,761	5,691,782	109,531,322	124,303,657	(14,772,334)

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

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	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	40,916	71,227	30,311	241,666	389,010	147,344
Use of money and property	7,194	0	(7,194)	57,575	10	(57,565)
TOTAL	\$ 48,111	\$ 71,227	\$ 23,116	\$ 299,240	\$ 389,020	\$ 89,779
Better Public Service Fund						
Transfers in - General Fund	0	0	0	283,285	154,843	(128,442)
Transfers in - Highway Fund	0	0	0	112,115	546,398	434,283
Transfers in - Gu Environmental Fund	0	0	0	21,998	44,079	22,081
Transfers in - Health/Human Services Fund	0	0	0	400	195	(205)
Transfers in - Youth Education/Prevention Fund	0	0	0	0	0	0
Fees and fines	0	0	0	6,073	350	(5,723)
Service contract provide application fee-250	0	0	0	0	0	0
Service contract provide filing fee-25	0	25	25	25	6,651	6,626
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 0	\$ 25	\$ 25	\$ 423,896	\$ 752,515	\$ 328,619
Chamorro Land Trust Operations Fund						
Land trust application fees	16,971	50	(16,921)	135,839	1,250	(134,589)
Commercial leases / license	48,375	26,761	(21,614)	458,240	926,039	467,799
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	576	576
TOTAL	\$ 65,346	\$ 26,811	\$ (38,535)	\$ 594,079	\$ 927,865	\$ 333,787
Dept of Corrections Inmate Revolving Fund						
DOC revolving fund	86,173	55,249	(30,924)	664,012	472,706	(191,306)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 86,173	\$ 55,249	\$ (30,924)	\$ 664,012	\$ 472,706	\$ (191,306)
Custom, Agric and Quarantine Inspection Fund						
Customs overtime services	0	0	0	0	0	0
Passenger inspection fee - All	0	15	15	0	9,960	9,960
Passenger inspection fee - Port Authority	0	0	0	0	0	0
Passenger inspection fee - Airport Authority	518,587	436,792	(81,795)	4,036,746	5,196,296	1,159,551
Cargo inspection fee - All	102,155	49,478	(52,677)	816,857	655,973	(160,884)
Port inspection fee - single <4000#	0	0	0	0	0	0
Port inspection fee - single >4000#	0	0	0	0	0	0
Port inspection fee - multi <4000#	0	0	0	0	0	0
Port inspection fee - multi >4000#	0	0	0	0	0	0
Air inspection fee - single <100#	0	0	0	0	0	0
Air inspection fee - single >100#	0	0	0	0	0	0
Revenue - other payments	0	0	0	0	6	6
Use of money and property	0	0	0	0	1,157	1,157
TOTAL	\$ 620,742	\$ 486,285	\$ (134,457)	\$ 4,853,603	\$ 5,863,392	\$ 1,009,789
DPHSS Sanitary Inspection Revolving Fund						
Sanitary inspection-register fee	43,319	113,606	70,287	322,648	474,618	151,970
Use of money and property	0	0	0	0	381	381
TOTAL	\$ 43,319	\$ 113,606	\$ 70,287	\$ 322,648	\$ 474,999	\$ 162,351
Enhanced 911 Emergency Reporting System Fund						
911 surcharge \$1	148,848	218,087	69,239	1,241,989	1,257,023	15,034
Use of money and property	0	0	0	0	271	271
TOTAL	\$ 148,848	\$ 218,087	\$ 69,239	\$ 1,241,989	\$ 1,257,294	\$ 15,305
Environmental Health Fund						
Health permits - business	39,798	129,205	89,407	309,651	838,306	528,655
PH registration and penalty	0	0	0	333	0	(333)
De-ratting inspection and certificates	0	0	0	0	0	0
Health certificates	92,397	36,743	(55,654)	738,677	303,785	(434,892)
Administrative penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	211	211
TOTAL	\$ 132,196	\$ 165,948	\$ 33,752	\$ 1,048,661	\$ 1,142,301	\$ 93,641

	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	310	0	(310)	4,083	690	(3,393)
Fire prevention fees	5,216	13,340	8,124	41,540	120,653	79,113
Other fees	527	28	(499)	10,165	1,840	(8,325)
Ambulance service	76,841	0	(76,841)	546,225	534,884	(11,341)
Fire citations	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 82,893	\$ 13,368	\$ (69,525)	\$ 602,013	\$ 658,067	\$ 56,055
Guam Contractors License Board Fund						
Contractors fees	74,205	113,612	39,407	590,563	263,683	(326,880)
Use of money and property	0	0	0	0	335	335
TOTAL	\$ 74,205	\$ 113,612	\$ 39,407	\$ 590,563	\$ 264,019	\$ (326,544)
Guam Environmental Trust Fund						
Insurance assessment fee	46,275	0	(46,275)	285,774	489,822	204,048
Use of money and property	0	0	0	0	153	153
TOTAL	\$ 46,275	\$ 0	\$ (46,275)	\$ 285,774	\$ 489,975	\$ 204,201
Guam (Territorial) Highway Fund						
Liquid fuel taxes:						
Aviation fuel tax	281,615	174,614	(107,001)	2,769,540	725,801	(2,043,739)
Diesel fuel tax	0	11,519	11,519	0	(35,252)	(35,252)
Diesel fuel surcharge	0	0	0	0	0	0
Drawbacks	0	0	0	0	0	0
Gasoline Tax	0	70	70	0	113	113
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	281,615	186,203	(95,412)	2,769,540	690,662	(2,078,877)
Licenses and registrations	277,698	855,745	578,047	4,004,644	7,126,176	3,121,531
Use of money and property	0	0	0	0	1,237	1,237
TOTAL	\$ 559,313	\$ 1,041,948	\$ 482,636	\$ 6,774,184	\$ 7,818,074	\$ 1,043,891
Guam Invasive Species Inspection Fee Fund						
Invasive species inspection fees	102,342	505,349	403,007	813,035	1,595,320	782,285
Use of money and property	0	0	0	0	413	413
TOTAL	\$ 102,342	\$ 505,349	\$ 403,007	\$ 813,035	\$ 1,595,733	\$ 782,698
Guam Plant Inspection and Permit Fund						
Guam plant inspection and permit	8,532	7,331	(1,201)	68,916	66,886	(2,030)
Use of money and property	0	0	0	0	90	90
TOTAL	\$ 8,532	\$ 7,331	\$ (1,201)	\$ 68,916	\$ 66,977	\$ (1,940)
Health Professional Licensing Office Revolving Fund						
Healing Arts	0	0	0	0	0	0
Allied Health License	2,929	850	(2,279)	23,894	7,375	(16,519)
Dental Board License	1,497	600	(897)	11,362	4,810	(6,552)
Medical Board License	12,213	19,580	7,367	90,330	158,270	67,940
Nursing Board License	4,793	3,275	(1,518)	38,629	14,835	(23,794)
Optomtry Board License	(10)	0	10	5,317	815	(4,502)
Pharmacy Board License	4,748	890	(3,858)	38,468	4,604	(33,864)
Cosmetology Board License	1,697	743	(954)	13,503	6,526	(6,977)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 27,868	\$ 25,738	\$ (2,130)	\$ 221,504	\$ 197,235	\$ (24,269)
Healthy Futures Funds						
Cigarettes	1,474,580	1,629,760	155,180	11,656,848	12,565,037	908,190
Cigars	22,797	188	(22,629)	232,040	(35,830)	(267,870)
Others	68,311	105,591	37,280	461,721	738,326	276,605
Distilled spirit	222,658	142,707	(79,952)	1,809,085	1,071,578	(737,509)
Vinous beverages	74,368	43,982	(30,387)	606,014	341,225	(264,789)
Malted fermented beverages	140,327	169,950	29,623	1,166,919	1,093,001	(73,918)
Alcohol violation fee & fine	0	450	450	2,857	450	(2,407)
Interest and penalties on alcohol	0	0	0	0	0	0
GRT credit & adj taken healthy futures funds	0	0	0	0	0	0
Use of money and property	0	0	0	0	815	815
TOTAL	\$ 2,003,041	\$ 2,092,607	\$ 89,566	\$ 15,935,483	\$ 15,774,599	\$ (160,884)

	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	0	0	0	2,316	12,345	10,030
Department of Revenue & Taxation	0	0	0	0	7,887	7,887
Bureau Statistics and Plans	22,268	0	(22,268)	51,686	3,538	(48,148)
Department of Law	0	0	0	0	1,103	1,103
Guam police-Indirect Cost	0	0	0	0	0	0
Agency of Human Resources Development	0	0	0	0	0	0
Department of Agriculture	45	0	(45)	45	61,454	61,409
Dept of Public Health & Social Service	91,038	0	(91,038)	764,079	420,987	(343,091)
Library - Indirect Cost	0	0	0	5,182	0	(5,182)
Department of Youth Affairs	0	0	0	1,419	4,864	3,445
Guam Behavioral Health and Wellness Center	17,541	0	(17,541)	222,027	88,946	(133,080)
Department of Labor	3,881	0	(3,881)	17,181	100	(17,081)
Department of Parks & Recreation	0	0	0	0	0	0
Department of Vocational Rehabilitation	0	0	0	48,723	36,874	(11,849)
Civil Defense	0	0	0	0	0	0
Guan Energy Office	0	0	0	0	23,538	23,538
Guam Public Library System	0	0	0	11,596	0	(11,596)
Council of Arts & Humanities	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 134,773	\$ 0	\$ (134,773)	\$ 1,124,254	\$ 661,637	\$ (462,617)
Land Survey Revolving Fund						
Document tax - land survey fee	169,074	112,117	(56,957)	1,343,597	1,250,646	(92,951)
Rental of government land	0	1,949	1,949	0	27,661	27,661
Recording fee	68,161	20,508	(47,653)	545,765	180,672	(365,093)
Application fees	0	0	0	0	0	0
Certificates of document fees	0	12,386	12,386	0	115,291	115,291
Rezoning fees	0	0	0	0	170	170
Subpoena fees	0	0	0	0	85	85
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 237,234	\$ 146,959	\$ (90,275)	\$ 1,889,362	\$ 1,674,625	\$ (314,838)
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	722	722
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	27,696	26,936	(760)	216,512	220,051	3,539
Dept of Parks & Rec - repair of facilities 1/3	27,791	27,805	14	216,800	227,150	10,350
GDOE - repair of facilities 1/3	27,791	27,805	14	216,800	227,150	10,350
Interest - Limited Gaming Fund	0	0	0	0	1,509	1,509
Consolidated fund - 95%	0	0	0	0	0	0
Dept of Admin - admin - 5%	8,414	4,345	(4,070)	66,452	35,494	(30,957)
For recon	0	0	0	0	0	0
Cred/Adj taken limited gaming	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 91,693	\$ 86,890	\$ (4,803)	\$ 716,563	\$ 712,076	\$ (4,487)
Manpower Development Fund						
Registration fees - non immigrant	0	0	0	0	0	0
Registration fees - GCC share	696,474	1,674,872	978,398	5,167,541	7,123,710	1,956,169
Registration fees - Labor share	239,091	717,802	478,711	1,739,482	3,053,018	1,313,535
GRAP process fees (2.5% TAX CR)	0	6,105	6,105	0	6,105	6,105
Citation fee - non immigration temp worker	100,488	0	(100,488)	540,075	26,950	(513,125)
Citation fee - fair emplmt pract etc	91,155	0	(91,155)	488,305	4,250	(484,055)
Use of money and property	0	0	0	0	1,272	1,272
TOTAL	\$ 1,127,208	\$ 2,398,779	\$ 1,271,571	\$ 7,935,403	\$ 10,215,304	\$ 2,279,900
Mental Health and Substance Abuse Services Fund						
Psychotherapy Services	8,736	3,901	(4,835)	100,262	18,426	(81,836)
Room and Board Fees- Patient	0	0	0	0	4	4
Pharmacy Medication Fees	10,792	1,110	(9,682)	144,618	128,858	(15,760)
TOTAL	\$ 19,528	\$ 5,011	\$ (14,517)	\$ 244,880	\$ 147,287	\$ (97,592)
Office of Vital Statistics Revolving Fund						
Marriage waiver	1,666	1,750	84	13,247	15,850	2,603
Marriage application	2,359	2,880	521	18,826	20,340	1,514
Firearms permits	0	0	0	0	0	0
Birth certificate	7,409	6,832	(577)	59,115	43,207	(15,908)
Death certificate	2,045	2,950	905	16,501	17,810	1,309
Marriage certificate	3,554	3,175	(379)	28,481	23,525	(4,956)
Burial permit	301	220	(81)	2,408	3,195	787
Affidavit of paternity	900	810	(90)	7,235	6,514	(721)
Affidavit of public acknowledgment	39	0	(39)	287	50	(237)
Court order change of name	105	110	5	842	680	(162)
Declaratory judgement	33	0	(33)	270	290	20
Adoptions	46	75	29	402	680	288
Research fee	314	145	(169)	873	831	(42)
Use of money and property	0	0	0	0	7	7
TOTAL	\$ 18,771	\$ 18,947	\$ 176	\$ 148,467	\$ 132,989	\$ (15,478)

	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	44,057	16,327	220,190	221,238	1,048
Damaged GPD vehicle	0	0	0	0	0	0
Use of money and property	0	0	0	0	0	(0)
TOTAL	\$ 27,730	\$ 44,057	\$ 16,327	\$ 220,191	\$ 221,238	\$ 1,047
Police Services Fund						
Accessible parking fees 50%	1,095	0	(1,095)	5,440	364	(5,076)
Annual gun business registration / \$600	1,034	0	(1,034)	5,828	0	(5,828)
Government of Guam ID / \$10	0	0	0	0	0	0
Traffic report copy fee / \$10	7,468	8,216	748	59,778	64,220	4,442
Police blotter report \$1 1st page / \$.10 each	0	0	0	0	0	0
Police clearance \$7 / \$1 per copy	26,460	29,340	2,880	211,182	228,961	15,779
Filing record - security officer / \$75	0	0	0	0	720	720
Firearm trainers / \$500	0	0	0	0	0	0
Highway special use permit / \$50	0	0	0	0	0	0
Firearm registration / \$40	21,235	23,000	1,765	169,073	179,529	10,456
Non-concealed firearm ID / \$25	10,585	8,127	(2,458)	84,807	70,431	(14,376)
Concealed firearm ID / \$60	9,615	7,828	(1,787)	77,097	102,588	25,491
Fingerprinting fee / \$20	6,353	4,735	(1,618)	50,858	36,049	(14,809)
Subpoena fee	0	0	0	157	0	(157)
Abstract criminal records / \$15	31	780	749	262	6,615	6,353
Police clearance additional copies	4	351	347	35	1,907	1,872
Fine - unauthorized use uniform / \$500mx	0	0	0	0	0	0
Firearm ID late renewal fee / \$5	18	540	524	144	5,751	5,607
Certified copy of records / \$10	9	0	(9)	36	0	(36)
Firearm inspection fee / \$5	2,224	4,815	2,591	17,618	38,919	21,301
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	358	1,462	1,104	3,459	12,470	9,011
Resstitutions GPD	0	0	0	9,604	0	(9,604)
Other revenues - GPD	1,485	0	(1,485)	29,624	3,143	(26,482)
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 87,974	\$ 89,194	\$ 1,220	\$ 725,002	\$ 749,666	\$ 24,665
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. examination / license fees	23,724	13,195	(10,529)	190,798	171,790	(19,008)
Use of money and property	0	0	0	0	6	6
TOTAL	\$ 23,724	\$ 13,195	\$ (10,529)	\$ 190,798	\$ 171,796	\$ (19,002)
Public Recreation Services Fund						
Park fees / park use permits	2,743	0	(2,743)	22,291	0	(22,291)
Park vendor permits	2,629	0	(2,629)	22,800	0	(22,800)
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	2,857	0	(2,857)
Youth Center fees	0	0	0	0	0	0
Guam Sports Complex	402	0	(402)	2,024	0	(2,024)
Paseo Recreational Center	0	0	0	0	0	0
Hagatna / Tiyan Tennis Center	523	0	(523)	1,117	0	(1,117)
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	46	46
TOTAL	\$ 6,297	\$ 0	\$ (6,297)	\$ 51,090	\$ 46	\$ (61,044)
Public School Library Resources Fund						
School library resources fund	97,208	69,353	(27,855)	775,791	624,842	(150,949)
Use of money and property	0	0	0	0	505	505
TOTAL	\$ 97,208	\$ 69,353	\$ (27,855)	\$ 775,791	\$ 625,348	\$ (150,443)
Rabies Prevention Fund						
Pet license	1,928	1,000	(928)	15,413	3,280	(12,133)
Impoundment fee	0	0	0	0	0	0
Sterilization deposit	0	0	0	0	0	0
Entry permit	2,460	7,415	4,955	19,504	32,855	13,351
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 4,388	\$ 8,415	\$ 4,027	\$ 34,917	\$ 36,135	\$ 1,218

	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	3,944	1,667	(2,277)	36,334	15,881	(20,453)
Use of money and property	0	0	0	0	26	25
TOTAL	\$ 3,944	\$ 1,667	\$ (2,277)	\$ 36,334	\$ 15,907	\$ (20,427)
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	763,969	824,709	60,740	6,373,083	6,469,241	96,147
Fee - compact Ordot tipping fee \$4 cu yd	902,912	1,034,510	131,598	7,205,196	8,451,067	1,245,871
Fee - uncompact Ordot tipping fee \$4 cu yd	100,321	121,311	20,990	981,042	1,224,079	243,036
Fee - uncompact Agat transfer station	5,384	3,169	(2,215)	43,384	26,493	(16,902)
Fee - uncompact Dededo transfer station	0	0	0	0	0	0
Fee - uncompact Mato(aj) transfer station	5,855	6,529	674	52,775	51,827	(948)
Bulky Waste Collection	0	9,025	9,025	0	63,609	63,609
Miscellaneous	0	144,122	144,122	0	1,218,450	1,218,450
Restoration charge	4,866	1,900	(2,966)	39,234	14,950	(24,284)
Transfer charge	0	0	0	0	0	0
Reactivation charge	443	200	(243)	3,281	2,550	(731)
Trash tags	850	628	(222)	6,577	4,888	(1,689)
Fee - uncompact Hamon transfer	28,417	34,287	5,869	227,426	241,062	13,636
Interest from settlement Lagu	0	0	0	0	2,554	2,554
Unrealized gains/losses	0	0	0	0	0	0
Accrued interest for investment	0	0	0	0	97,995	97,995
Use of money and property	0	0	0	0	65,875	65,875
TOTAL	\$ 1,813,017	\$ 2,180,390	\$ 367,373	\$ 14,932,020	\$ 17,934,638	\$ 3,002,619
Street Light Fund						
Abandoned vehicle fee - vehicle registration	343,822	323,681	(20,140)	2,751,071	2,775,806	24,735
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 343,822	\$ 323,681	\$ (20,140)	\$ 2,751,071	\$ 2,775,806	\$ 24,735
Tax Collection Enhancement Fund						
Passport fees	95,898	57,833	(38,066)	765,680	539,125	(226,555)
Passport expedite fees	1,932	11,520	9,588	14,879	85,718	70,839
Passport expedite mail fees	0	0	0	0	165	165
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 97,830	\$ 69,353	\$ (28,478)	\$ 780,559	\$ 625,008	\$ (155,552)
Territorial Education Facilities Fund						
DRT property taxes	2,506,826	4,319,923	1,813,098	20,123,844	11,711,152	(8,412,692)
DRT property taxes - other	0	328,108	328,108	0	661,405	661,405
Penalties and interest	475,186	509,692	34,507	3,819,768	1,766,261	(2,053,508)
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	407	407
TOTAL	\$ 2,982,011	\$ 5,157,723	\$ 2,175,712	\$ 23,943,612	\$ 14,139,225	\$ (9,804,387)
Tourist Attraction Fund						
Occupancy taxes, hotel / motel	2,789,044	2,756,101	(32,944)	22,366,793	20,336,278	(2,030,515)
Other occupancy taxes	0	0	0	0	(24,040)	(24,040)
Occupancy taxes, interest & penalties	0	0	0	0	0	0
Use of money and property	0	0	0	0	268,591	268,591
Gain (Loss) on investment	0	0	0	0	0	0
TOTAL	\$ 2,789,044	\$ 2,756,101	\$ (32,944)	\$ 22,366,793	\$ 20,580,829	\$ (1,785,964)
Water Research and Development Fund						
Well drilling permit	5,393	56,640	51,247	55,850	67,090	11,240
Use of money and property	0	0	0	0	0	0
TOTAL	\$ 5,393	\$ 56,640	\$ 51,247	\$ 55,850	\$ 67,090	\$ 11,240
GRAND TOTAL as of 05/31/2026:	13,960,793	18,363,543	4,402,750	113,662,556	109,531,322	(4,131,234)