

Re: Messages & Communications Doc. No. 38GL-26-2488 through 2495.

From: Guam Legislature Clerks <clerks@guamlegislature.gov>
 Date: Tue 6/23/2026 1:29 PM
 To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



Elijah Untalan
Clerks Office

I Mina'trentai Ocho na Liheslaturan Guåhan

Guam Congress Building, 163 Chalan Santo Papa, Hagåtña, Guam 96910

Voice: (671) 472-3465/3460 Fax: (671) 472-3524

guamlegislature.gov

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 Thank you

From: 38th Committee On Rules <committeeonrules@guamlegislature.gov>
 Sent: Tuesday, June 23, 2026 12:05 PM
 To: Guam Legislature Clerks <clerks@guamlegislature.gov>
 Cc: Frank Blas Jr. <speakerblas@guamlegislature.gov>
 Subject: Messages & Communications Doc. No. 38GL-26-2488 through 2495.

Håfa Adai Clerks Office,

Please see attached, **Messages & Communications Doc. No. 38GL-26-2488 through 2495** for processing:

✓	38GL-26-2488	Guam Waterworks Authority	FY2025 Financial Statement and Compliance Audit Reports*
✓	38GL-26-2489	Office of Public Accountability - Guam	University of Guam (UOG) FY2025 Financial Statements, Reports on Compliance and Internal Controls, Management Letter and the Auditor's Communication with Those Charged with Governance*
✓	38GL-26-2490	Association of Pacific Islands Public Auditors (APIPA)	Peer Review of the Office of Public Accountability-Guam (Guam OPA) for the period January 1, 2023 to December 31, 2025.
✓	38GL-26-2491	University of Guam	Unaudited Financial Reports for the month of May 2026*
✓	38GL-26-2492	Guam Ethics Commission	FY2024 Citizen-Centric Report*
✓	38GL-26-2493	Bureau of Budget and Management Research	FY2024 Citizen-Centric Report*
✓	38GL-26-2494	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending May 31, 2026*
✓	38GL-26-2495	Guam Environmental Protection Agency	Board Meeting Packet for May 21, 2026*

Please retrieve Doc. No. 38GL-26-2492, 2493 and 2495 from link below:

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



Si Yu'os ma'dse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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Messages and Communications 38GL-26-2494*

2 messages

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

Tue, Jun 23, 2026 at 9:48 AM

To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Håfa Adai,

Please see attached M&C Doc. No. 38GL-26-2494

38GL-26-2494	Bureau of Budget and Management Research	Consolidated Revenue/Expenditure Report (CRER) and Special Revenue Fund Tracking Report for the period ending May 31, 2026*
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*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant

**Office of Speaker Frank F. Blas, Jr.**I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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

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

Date: Mon, Jun 22, 2026 at 4:46 PM

Subject: CRER & Special Fund Reports for May 2026

To: Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>, BJ Cruz <bjcruz@guamopa.com>Cc: Edward <edward.birn@doa.guam.gov>, Lester Carlson <lester.carlson@bbmr.guam.gov>, Marie P. Lizama <marie.lizama@revtax.guam.gov>*Håfa Adai!* Speaker Blas, Jr. and Public Auditor Cruz,

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for the month of May 2026.

Please acknowledge receipt of this email.

*Si Yu'os Ma'åse'!***Analyn C. Reyes**

Administrative Assistant

Bureau of Budget & Management Research

P.O. Box 2950

Hagatna, Guam 96932

(Work) (671) 475-9429 / (Fax) (671) 472-2825

3 attachments **Consolidated Revenue and Expenditure Report May 2026.pdf**
474K **Special Revenue Fund Tracking Report May 2026.pdf**
1019K **38GL-26-2494.pdf**
1130K

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

Håfa Adai,

Received, and thank you.



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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[Quoted text hidden]



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

CRER & Special Fund Reports for May 2026

3 messages

Analyn Reyes <analyn.reyes@bbmr.guam.gov>

Mon, Jun 22, 2026 at 4:45 PM

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

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

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

As a precautionary measure, attached is the electronic submission of the Consolidated Revenue/Expenditure Report and Special Revenue Fund Tracking Report for the month of May 2026.

Please acknowledge receipt of this email.

Si Yu'os Ma'åse!

Analyn C. Reyes

Administrative Assistant
Bureau of Budget & Management Research
P.O. Box 2950
Hagatna, Guam 96932
(Work) (671) 475-9429 / (Fax) (671) 472-2825

Doc Type: 38GL-26-2494
OFFICE OF THE SPEAKER
FRANK F. BLAS, JR.
June 22, 2026
Time: 4:45 PM
Received:

2 attachments

Consolidated Revenue and Expenditure Report May 2026.pdf
474K

Special Revenue Fund Tracking Report May 2026.pdf
1019K

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

Mon, Jun 22, 2026 at 4:51 PM

To: Analyn Reyes <analyn.reyes@bbmr.guam.gov>

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

Håfa Adai,

Confirming receipt of your email.

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

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

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456
speakerblas@guamlegislature.gov

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[Quoted text hidden]

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>
To: "senators@guamlegislature.gov" <senators@guamlegislature.gov>
Bcc: Office of Finance and Budget <ofb@guamlegislature.gov>

Mon, Jun 22, 2026 at 4:53 PM

Hafa Adâi Honorable Senators,

Please see attached CRER and Special Revenue Tracking Fund Reports for the month of May 2026 for your reference.

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

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

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456
speakerblas@guamlegislature.gov

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[Quoted text hidden]

2 attachments



Consolidated Revenue and Expenditure Report May 2026.pdf
474K



Special Revenue Fund Tracking Report May 2026.pdf
1019K



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

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



38GL-26-2494
Messages and Communications

RECEIVED

COMMITTEE ON RULES

June 23, 2026

9:48 a.m.

Marie Crisostomo

Hafa Adai Speaker Blas, Jr.:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending May 31, 2026. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 38-60. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

It is important to note that the report does not include ACTC collections as part of the revenue levels as it is no longer separately remitted; however, it is subsumed into the CTC advance payment from the US Treasury. Further, the report incorporates legislative appropriation measures passed via P.L. 38-60, P.L. 38-75, P.L. 38-80, P.L. 38-119 and P.L. 38-124.

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

Senseramente

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.
Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
Edward M. Blinn, Director, Department of Administration
Marie P. Lizama, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report - Revenue
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2026 and FY2025
For the Month Ending May

	2026 May	2025 May	Increase (Decrease)
Income Taxes:			
Individual	\$ 19,930,080	\$ 3,704,576	\$ 16,225,504
Corporation	27,437,535	4,834,177	22,603,358
Withholding	25,688,749	21,723,023	3,965,727
Income Taxes	73,056,365	30,261,776	42,794,589
Business privilege taxes:			
Gross Receipts Taxes	33,216,166	35,284,488	(2,068,322)
Other Taxes:			
Use Tax	481,411	528,199	(46,788)
Business Privilege Taxes	33,697,577	35,812,687	(2,115,110)
Licenses, Fees & Penalties	300,423	270,085	30,338
Use of Money & Property	(70,659)	360,358	(431,017)
Federal Sources:			
Section 30	0	0	0
Immigration fees	0	0	0
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	437	3,692	(3,255)
Federal Sources	437	3,692	(3,255)
Department Charges:			
Agriculture	0	17	(17)
Police & Corrections	30	10	20
Public Works	3,900	2,875	1,025
Public Health	480	840	(360)
Commerce	0	0	0
Other charges	89,838	69,797	20,041
Department Charges	94,248	73,539	20,709
TOTAL GENERAL FUND REVENUES	\$ 107,078,391	\$ 66,782,137	\$ 40,296,254

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2026 and FY2025
Eight months ending May 2026

	Fiscal Year 2026	Fiscal Year 2025	Increase (Decrease)
	\$ 85,435,604	\$ 90,315,010	\$ (4,879,406)
	105,054,534	82,366,364	22,688,170
	224,425,502	219,154,914	5,270,588
	414,915,639	391,836,288	23,079,351
	253,143,674	270,630,724	(17,487,050)
	4,767,218	3,330,791	1,436,427
	257,910,892	273,961,515	(16,050,623)
	2,047,883	1,966,065	81,818
	2,515,610	3,037,632	(522,022)
	79,732,367	76,402,101	3,330,266
	802,565	2,649,955	(1,847,390)
	0	0	0
	22,472	23,929	(1,457)
	80,557,404	79,075,985	1,481,419
	30	163	(133)
	80	12,190	(12,110)
	49,000	56,550	(7,550)
	4,010	4,820	(810)
	0	0	0
	517,494	650,488	(132,994)
	570,614	724,211	(153,597)
	\$ 758,518,041	\$ 750,601,695	\$ 7,916,346

PROVISION FOR TAX REFUNDS

Budget (Provision per P.L. 37-125)	1,552,304	2,702,205	\$ (1,149,901)	17,534,964	3,387,932	\$ 14,147,032
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Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ Estimates are recorded for the provision for FY 2026 Refunds.

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

Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2026.

Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60.

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

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

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending May 2026
Pursuant to 5 GCA, Ch 4, §4109(c)(3) (Due no later than 20 days after month-end)

	FY2026 Adopted Revenues Allocated for the Month of May ^{2/}	FY2026 Actual Collections For the Month May	Favorable (Unfavorable)
Income Taxes:			
Individual	\$ 5,692,599	\$ 19,930,080	\$ 14,237,481
Corporation	4,323,408	27,437,535	23,114,127
Withholding	24,244,485	25,688,749	1,444,264
Income Taxes	34,260,492	73,056,365	38,795,873
Business privilege taxes:			
Gross Receipts Taxes	29,887,049	33,216,166	3,329,117
Other Taxes:			
Use Tax	585,272	481,411	(103,861)
Business Privilege Taxes	30,472,321	33,697,577	3,225,256
Licenses, Fees & Penalties	247,314	300,423	53,109
Use of Money & Property	105,600	(70,659)	(176,259)
Federal Sources:			
Section 30	0	0	0
Immigration fees	55,914	0	(55,914)
Recovery from Individuals	0	0	0
Child Support AFDC Local Share	0	437	437
Federal Sources	55,914	437	(55,477)
Department Charges:			
Agriculture	0	0	0
Police & Corrections	0	30	30
Public Works	0	3,900	3,900
Public Health	0	480	480
Commerce	0	0	0
Other charges	81,684	89,838	8,154
Department Charges	81,684	94,248	12,564
TOTAL GENERAL FUND REVENUES	\$ 65,223,325	\$ 107,078,391	\$ 41,855,066

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 3rd Quarter 2026
Pursuant to 5 GCA, Ch 4, §4109(f) (due 30 days after the close of each quarter) ^{3/}

FY2026 Adopted Revenues Allocated for the Quarter	FY2026 Actual Collections for the Quarter	Favorable Increase (Decrease)
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Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ Based on Adopted Revenues allocated per P.L. 38-60, Chapter I, Section 7(a).

3/ This information will be updated in the quarter ending 06/30/2026.

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

Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2026.

Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60.

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

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

YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections
Eight Month Ending May 2026
Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end]

	FY2026 Adopted Revenues for the Cumulative Period	^{2/}	FY2026 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)
Income Taxes:				
Individual	\$ 80,550,483		\$ 85,435,604	\$ 4,885,121
Corporation	73,721,994		105,054,534	31,332,540
Withholding	210,701,872		224,425,502	13,723,630
Income Taxes	364,974,349		414,915,639	49,941,290
Business privilege taxes:				
Gross Receipts Taxes	239,643,347		253,143,674	13,500,327
Other Taxes:				
Use Tax	5,288,887		4,767,218	(521,669)
Business Privilege Taxes	244,932,234		257,910,892	12,978,658
Licenses, Fees & Penalties	1,902,711		2,047,883	145,172
Use of Money & Property	1,335,345		2,515,610	1,180,265
Federal Sources:				
Section 30	79,732,367		79,732,367	0
Immigration fees	1,143,209		802,565	(340,644)
Recovery from Individuals	0		0	0
Child Support AFDC Local Share	0		22,472	22,472
Federal Sources	80,875,576		80,557,404	(318,172)
Department Charges:				
Agriculture	0		30	30
Police & Corrections	0		80	80
Public Works	0		49,000	49,000
Public Health	0		4,010	4,010
Commerce	0		0	0
Other charges	690,812		517,494	(173,318)
Department Charges	690,812		570,614	(120,198)
TOTAL GENERAL FUND REVENUES	\$ 694,711,027		\$ 758,518,041	\$ 63,807,014 9.18%

FOOTNOTES:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ This information will be updated in the quarter ending 06/30/2026.

3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 7(a), Chapter 1, P.L. 38-60.

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

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2026.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 38-60.

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

FY2026 ADOPTED Revenues vs. PROJECTED Revenues to Year End
Pursuant to 2GCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-end]; 5GCA, Ch.4 §4109(c)(3) [due no later than 20 days after month-end]; and P.L. 31-233, Ch XIII §7 [due no later than 30 days after month-end]

FY2026 Adopted Revenues (Full Year Projection)	FY2026 Revenue Tracking	^{3/}	Favorable Increase (Decrease)
\$ 102,507,384	\$ 107,392,505		\$ 4,885,121
116,090,539	147,423,079		31,332,540
315,685,559	329,409,189		13,723,630
534,283,482	584,224,772		49,941,290
368,794,932	382,295,259		13,500,327
7,957,734	7,436,065		(521,669)
376,752,666	389,731,324		12,978,658
4,597,340	4,742,512		145,172
2,045,097	3,225,362		1,180,265
79,732,367	79,732,367		0
1,636,401	1,318,230		(318,172)
0	0		0
0	0		0
81,368,768	81,050,597		(318,172)
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
1,342,244	1,222,046		(120,198)
1,342,244	1,222,046		(120,198)
\$ 1,000,389,597	\$ 1,064,196,611		\$ 63,807,014 6.38%

**LEGISLATIVE APPROPRIATIONS PASSED FROM THE GENERAL FUND WITHOUT AMENDMENTS
TO THE ADOPTED FY 2026 REVENUE LEVEL.**

P.L. No.	Program	Appropriation
P.L. 38-119	I Liheslaturan Guahan	(890,000)
	TOTAL	(890,000)

PROJECTED GENERAL FUND COVERAGE OF OBLIGATIONS/LIABILITIES

Fund	
Guam Highway Fund Shortfall	(1,205,430)
Guam Educational Facilities Fund Shortfall	(19,428,110)
Healthy Futures Fund Shortfall	(566,185)
Tourist Attraction Fund Shortfall	(2,074,105)
TOTAL	(23,273,830)

NET UNOBLIGATED PROJECTED FY26 GENERAL FUND REVENUE \$ 39,643,184

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026**

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ¹</u>	<u>EXPENDITURES ²</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
GENERAL GOVERNMENT				
Office of I Maga'hagan Guahan	5,441,055	5,077,899	98,509	264,646
Office of I Segundu Na Maga'lahaen Guahan	410,369	463,589	-	(53,220)
Guam Medical Referral Assistance Office	665,849	347,029	2,995	315,825
Bureau of Womens Affairs	272,277	177,932	4,407	89,938
Bureau of Budget & Management Research (BBMR)	1,239,837	686,468	29,262	524,107
Civil Service Commission	1,449,798	994,878	73,557	381,363
Department of Administration (DOA)	11,036,842	6,806,705	184,576	4,045,561
DOA - Charter School Administrative Support	143,571	48,302	3,000	92,269
Department of Land Management	963,078	750,489	11,722	200,866
Chamorro Land Trust Commission (CLTC)	654,883	138,321	12,915	503,647
Department of Revenue & Taxation (DRT)	14,713,861	9,882,120	994,669	3,837,073
Office of the Attorney General Operations (OAG)	22,126,390	9,761,595	1,075,365	11,289,430
OAG - Cost Sharing Initiative for CJIS Integration Project	87,690	-	-	87,690
Office of Technology	5,362,796	2,527,349	344,125	2,491,322
Mayors' Council of Guam (MCOG) - Operations	16,807,881	8,612,197	809,954	7,385,730
MCOG - Island Beautification Programs	422,126	98,860	46,321	276,945
Office of Public Accountability	2,252,943	1,454,924	-	798,019
I Liheslaturan Guahan (Legislature)	9,604,035	6,279,562	-	3,324,473
Legislature - Office of Finance and Budget	498,740	326,094	-	172,646
Legislature - Guam Youth Congress	15,000	10,000	-	5,000
Guam Ethics Commission	552,680	276,517	45,526	230,636
Office of Veterans Affairs (OVA)	1,246,443	406,830	15,000	824,613
P.E.A.L.S. Board	98,449	87,080	-	11,369
Department of Public Works	4,114,670	1,828,407	-	2,286,263
TOTAL - GENERAL GOVERNMENT	100,181,263	57,043,147	3,751,904	39,386,211
PROTECTION OF LIFE & PROPERTY				
Guam Police Department (GPD)	53,518,873	32,274,960	1,204,763	20,039,150
GPD - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
GPD - Safe Schools Initiative	142,585	21,740	-	120,845
GPD - Guam Crime Stoppers	100,000	100,000	-	-
GPD - Police Officer Cycle	1,085,311	1,009,741	-	75,570
Department of Corrections (DOC)	34,234,475	22,856,288	499,713	10,878,474
DOC - Cost of Care & Custody of Prisoners in Federal Facilities	495,252	356,770	-	138,482
DOC - Cost Sharing Initiative for CJIS Integration Project	87,690	62,678	-	25,012
DOC - Case Management System	294,610	294,610	-	-
DOC - Correction Officer Recruitment Cycle	1,645,540	1,123,905	-	521,635

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PROTECTION OF LIFE & PROPERTY (CONTINUED)				
Department of Youth Affairs (DYA)	7,743,436	3,686,822	146,969	3,909,645
DYA - Youth Programs	200,000	108,077	91,923	-
DYA - Summer Employment and Youth Training Program	1,815,863	314,046	3,590	1,498,226
Guam Fire Department (GFD)	38,514,050	25,106,070	681,793	12,726,187
GFD - Firefighter Recruitment Cycle	1,392,942	303,818	-	1,089,124
Guam Customs & Quarantine Agency (CQA)	14,587,104	8,592,719	125,953	5,868,431
Unified Judiciary Operations (Judiciary)	43,760,143	28,612,405	-	15,147,738 3/
Judiciary - Electronic Monitoring Program	868,157	868,157	-	-
Judiciary - Criminal Law & Procedure Review Commission	378,845	378,845	-	-
Chief Medical Examiner	822,999	444,904	765	377,330
Guam Environmental Protection Agency (GEPA)	469,812	251,518	128,022	90,272
GEPA - Beach Monitoring	46,903	-	-	46,903
TOTAL - PROTECTION OF LIFE & PROPERTY	202,292,280	126,830,750	2,883,491	72,578,039
PUBLIC HEALTH				
Department of Public Health & Social Services (DPHSS)	10,387,025	5,208,280	897,323	4,281,422
DPHSS - MIP/MIPPR Program	1,873,528	1,790,779	237	82,513
DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support	800,000	-	-	800,000
DPHSS - Medicaid Program	28,892,658	20,411,900	-	8,480,758
DPHSS - Children's Health Insurance Program	1,855,841	1,880,330	-	(24,489)
DPHSS - Division of Senior Citizens Programs	9,395,000	5,745,266	1,363,250	2,286,485
DPHSS - Public Assistance Program	4,658,142	1,434,247	-	3,223,895
DPHSS - Enhanced Allotment Plan	378,776	177,535	-	201,241
DPHSS - Medical Cannabis Program	251,877	8,557	-	243,320
DPHSS - Bureau of Social Services Administration	7,558,215	5,633,472	272,758	1,651,984
DPHSS - Foster Care Health Insurance Premiums	2,359,215	2,346,516	-	12,699
DPHSS - Child Protective Services	2,220,129	1,088,788	-	1,131,341
DPHSS - Foster Group Home	950,558	402,219	-	548,339
DPHSS - Homeless Coalition Grants	500,000	22,000	42,484	435,516
Guam Behavioral Health & Wellness Center (GBHWC) - Operations	8,928,061	4,413,111	124,636	4,390,314
GBHWC - Youth & Mental Health First Aid	285,170	58,536	5,000	221,634
GBHWC - Youth Suicide Prevention and Peace Program	81,750	18,285	21,715	41,750
Guam Memorial Hospital Authority (GMHA) - Operations	22,771,152	15,180,768	-	7,590,384
Guam Memorial Hospital Authority (GMHA) - Accounts Payable	7,014,994	4,676,664	-	2,338,330
DOA - Residential Treatment Fund	2,500,000	1,747,118	-	752,882
TOTAL - PUBLIC HEALTH	113,662,091	72,244,371	2,727,404	38,690,317

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

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**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026**

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
PUBLIC EDUCATION				
Guam Department of Education Operations (GDOE)	228,187,734	162,364,362	-	65,823,372
GDOE - Chamoru Studies Division	513,824	335,954	-	177,870
GDOE - Menstrual Hygiene Products	25,000	16,829	-	8,171
GDOE - School Maintenance/Repairs	10,000,000	6,730,772	-	3,269,228
GDOE - Y Kuantan Salappe' I Prinsepai	1,200,000	807,695	-	392,305
Guam Academy Charter School Council (GACSC)	25,545,000	13,774,965	-	11,770,035
University of Guam Operations (UOG)	39,956,147	26,893,545	-	13,062,602 4/
UOG - Scholarships (SSFAP)	3,565,285	2,399,705	-	1,165,580
UOG - Aquaculture Development and Training Center	114,000	76,720	-	37,280
UOG - WERI (Guam Hydrologic Survey)	499,946	336,490	-	163,456
UOG - WERI (Water Resource Monitoring)	292,232	196,700	-	95,532
UOG - Northern & Southern Soil & Water Conservation District Programs	562,781	378,805	-	183,976
UOG - KPRG Operations	200,000	134,610	-	65,390
UOG - Guampedia Foundation	150,000	100,975	-	49,025
UOG - Guam Green Growth Initiative	500,000	336,525	-	163,475
UOG - Sea Grant Program	500,000	336,525	-	163,475
UOG - Guam Press (Publishing House)	100,000	67,305	-	32,695
UOG - GDOE Textbooks to UOG Press	481,578	324,135	-	157,443
Guam Community College Operations (GCC)	14,513,358	9,675,576	-	4,837,782
GCC - WICHE Administrative Office	78,500	52,336	-	26,164
GCC - Peace Officer Standards and Training (POST) Commission	300,000	200,000	-	100,000
TOTAL - PUBLIC EDUCATION	327,285,385	225,540,529	-	101,744,856
COMMUNITY SERVICES				
Department of Integrated Services for Individ. with Disabilities (DISID)	2,329,297	1,461,437	6,918	860,942
Guam Regional Transit Authority	2,840,499	990,512	477,013	1,372,974
TOTAL - COMMUNITY SERVICES	5,169,796	2,451,949	483,931	2,233,917
RECREATION				
Department of Parks & Recreation (DPR)	3,657,693	2,185,652	-	1,472,041
DPR - Guam Historic Resources Division	848,666	347,714	7,877	493,075
DPR - Park Patrol Officer Reserve Program	90,000	31,000	-	59,000
TOTAL - RECREATION	4,596,359	2,564,366	7,877	2,024,117

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
INDIVIDUAL & COLLECTIVE RIGHTS				
Department of Labor (DOL)	238,581	128,619	39,910	70,052
Department of Labor - Worker's Compensation Fund	400,000	304,724	-	95,276
Department of Military Affairs	1,197,710	407,550	5,800	784,359
Guam Election Commission (GEC)	2,855,669	1,186,122	102,487	1,567,061
Department of Chamorro Affairs (DCA)	2,789,633	1,150,951	353,205	1,285,477
DCA - Guam Cultural Repository	1,417,126	354,362	118,987	943,776
Commission on Decolonization (COD) - Operations	156,088	114,751	103	41,234
COD - Public Information Program	161,400	2,016	38,352	121,032
Guam Council on the Arts & Humanities Agency (CAHA)	772,866	303,814	-	469,052
CAHA - Guam Territorial Band	45,000	34,797	-	10,203
Hagatna Restoration & Redevelopment Authority (HRRA)	443,589	195,516	4,359	243,714
Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumision)	726,566	99,520	-	627,046
Public Defender Services Corporation (PDSC)	10,098,308	6,698,981	-	3,399,327 5/
PDSC - Private Attorney Panel	164,486	109,029	-	55,457
TOTAL - INDIVIDUAL & COLLECTIVE RIGHTS	21,467,022	11,090,753	663,203	9,713,066
ECONOMIC DEVELOPMENT				
Department of Agriculture - DOAg	4,546,732	2,823,914	11,654	1,711,164
DOAg - Animal Shelter (GAIN)	142,585	71,293	71,293	-
DOAg - Civilian Volunteer Conservation Officers Program	200,000	74,507	13,896	111,596
DOAg - GAIN Spay & Neuter Program	450,000	217,900	233,076	(976)
Bureau of Statistics & Plans (BSP)	1,973,531	1,013,653	11,505	948,373
Guam Visitors Bureau (GVB)	3,245,571	2,163,714	-	1,081,857
TOTAL - ECONOMIC DEVELOPMENT	10,558,419	6,364,981	341,424	3,852,014
MISCELLANEOUS APPROPRIATIONS				
Government of Guam Retirement Fund (GGRF) - Medicare Premiums	6,262,835	4,268,313	-	1,994,522
GGRF - Retiree Health/Dental/Life Insurance Premiums	45,442,906	43,576,911	-	1,865,995
GGRF - Governor/Lieutenant Governor Pensions	321,643	321,643	-	-
GGRF - Judges/Supreme Justices Annuities	228,965	228,965	-	-
DOA - Supplemental Annuity Benefits Special Fund	5,010,124	3,927,000	-	1,083,124
DOA - Cost of Living Allowance	18,498,285	17,832,315	-	665,970
DOA - Support of Child in Custody - 19 GCA §5116	150,000	-	-	150,000
DOA - Government Claims Fund	100,000	44,577	-	55,423
DOA - Government Annual Single Audit	700,000	210,650	-	489,350
DOA - Financial Management Information System Contract	3,876,575	3,697,632	178,943	-
DOA - Guam Basketball Confederation	200,000	200,000	-	-
Typhoon Sinlaku (Per E.O. 2026-01)	250,000	123,578	126,338	84
TOTAL - MISCELLANEOUS APPROPRIATIONS	81,041,333	74,431,584	305,281	6,304,469

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026

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

<u>EXPENDITURES & ENCUMBRANCES</u>	<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
DEBT SERVICE APPROPRIATIONS				
BPT Tax Bonds, Series 2012B	3,293,495	3,293,494	-	1
GDOE Series 2013A Okkodo Project	2,505,460	2,505,460	-	-
BPT Bonds, Series 2015D	32,406,875	12,661,161	-	19,745,714
Limited Obligation Bonds (Section 30), Series 2016A	17,768,125	13,883,500	-	3,884,625
GEFF Series 2016 A & B (Certificates of Participation)	5,740,750	5,740,750	-	-
GDOE Series 2020A JFK Project	5,527,600	5,527,600	-	-
BPT Bonds, 2021 Series E and Series F	15,895,444	15,895,444	-	-
TOTAL - DEBT SERVICE APPROPRIATIONS	83,137,749	59,507,409	-	23,630,340
EXPENDITURES/TRANSFERS VIA GROSS GENERAL FUND REVENUE OFFSET IN P.L. 38-60				
GMHA Pharmaceutical Fund	-	15,218,936	-	(15,218,936)
Better Public Service Fund	-	154,843	-	(154,843)
GSWA New Cell	-	1,780,042	-	(1,780,042)
TOTAL - EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET	-	17,153,821	-	(17,153,821)
TOTAL APPROPRIATIONS FROM FY 2026 GENERAL FUND ADOPTED REVENUES	949,391,697	638,069,838	11,164,514	300,157,345
APPROPRIATIONS IN P.L. 38-60 FROM NET UNOBLIGATED EXCESS FY 2025 GENERAL FUND REVENUES				
DOA - Rainy Day Fund [P.L. 38-60, Ch. I, Sec. 5]	10,000,000	-	-	10,000,000
DOA - SSHS Lease Back Payments [P.L. 38-60, Ch. I, Sec. 8]	16,377,125	-	-	16,377,125
UOG - Guam Caner Trust Fund [P.L. 38-60, Ch. II, Part III, Sec. 11]	583,000	388,664	-	194,336
CME - Operations [P.L. 38-60, Ch. V, Sec. 1(v)(2)]	500,000	-	-	500,000
GETC/PBS - Operations [P.L. 38-60, Ch. V, Sec. 1(bb)(2)]	970,000	32,804	-	937,196
PDSC - Private Attorney Panel [P.L. 38-60, Ch. VII, Sec. 5]	1,435,514	938,604	-	496,910
DPHSS - Foster Care Division [P.L. 38-60, Ch. XI, Sec. 14]	39,000	-	-	39,000
DISID - Private Care Services (35 clients) [P.L. 38-60, Ch. XI, Sec. 16 & 22]	173,000	171,245	-	1,755
DPHSS - Harvest House Resource Center [P.L. 38-60, Ch. XI, Sec. 21]	35,000	-	-	35,000
MCOG - Operations [P.L. 38-60, Ch. XI, Sec. 25]	2,000,000	407,254	256,748	1,335,997
GBHWC - Level II Residential Services [P.L. 38-60, Ch. XI, Sec. 26]	1,531,009	740,330	-	790,679
DOA - Fishermen's Co-op [P.L. 38-60, Ch. XI, Sec. 27]	300,000	225,000	-	75,000
DOA - Guam Unique Merchandise and Art (GUMA) [P.L. 38-60, Ch. XI, Sec. 28]	500,000	500,000	-	-
KUMISION - Operations [P.L. 38-60, Ch. XII, Sec. 56]	138,000	-	-	138,000
TOTAL - APPROP. FROM NET UNOBLIGATED EXCESS FY25 EXCESS GENERAL FUND REVENUE	34,581,648	3,403,902	256,748	30,920,998

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

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of May 31, 2026

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

EXPENDITURES & ENCUMBRANCES

DEPARTMENT APPROPRIATIONS FROM FISCAL YEAR 2023 AUDITED EXCESS REVENUES IN P.L. 38-60

GVB - Airline Incentives Program [P.L. 38-60, Ch. XI, Sec. 10(a)]

GMHA - Operations [P.L. 38-60, Ch. XI, Sec. 10(b)]

TOTAL - FY2023 AUDITED EXCESS REVENUE APPROPRIATIONS

GRAND TOTAL APPROPRIATIONS PER P.L. 38-60

ADDITIONAL APPROPRIATIONS FROM GENERAL FUND REVENUES

DPHSS - SNAP Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P.L. 38-75]

DPHSS - WIC Supplemental Budget (FY2025 Net Unobligated Excess Revenue) [P.L. 38-75]

GMHA - Capital Improvement Projects (Savings from Bond Refinance) [P.L. 38-80]

I Liheslaturan Guåhan (Legislature) - Cybersecurity and Information Technology

TOTAL - ADDITIONAL APPROP. FROM GENERAL FUND REVENUES

TYPHOON SINLAKU RECOVERY PURSUANT TO P.L. 38-124

Office of I Maga'hågan Guåhan

Mayors' Council of Guam

Office of I Maga'hågan Guåhan - State Active Duty (SAD)

TOTAL - TYPHOON SINLAKU RECOVERY

GRAND TOTAL APPROPRIATIONS IN FY 2026

<u>APPROPRIATIONS ^{1/}</u>	<u>EXPENDITURES ^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
10,000,000	9,574,998	-	425,002
5,200,000	3,466,664	-	1,733,336
15,200,000	13,041,662	-	2,158,338
999,173,345	654,515,402	11,421,262	333,236,681
6,000,000	5,997,761	-	2,239
-	-	-	-
19,745,714	7,404,642	-	12,341,072
890,000	890,000	-	-
26,635,714	14,292,403	-	12,343,311
19,050,000	348,247	868,728	17,833,025
4,750,000	923,974	2,235,138	1,590,888
1,200,000	571,904	-	628,096
25,000,000	1,844,125	3,103,866	20,052,009
1,050,809,059	670,651,930	14,525,129	365,632,001

Footnotes:

1/ Pursuant to P.L. 38-60

2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.

3/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$889,319).

4/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283).

5/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,880,081) and Civil Law Center (\$950,411).

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

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BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

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.

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 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

		<i>Description/Fund Code</i>					
		<i>CQA Inspections Services Fund 209</i>	<i>Guam Educational Facilities Fund 205</i>	<i>Guam Highway Fund 208</i>	<i>Healthy Futures Fund 602</i>	<i>Solid Waste Operations Fund 416</i>	<i>Tourist Attraction Fund 206</i>
Month							
FY 2026 (Oct 25 - Sept 26)							
(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 1/	23,884,603	23,441,186 1/	33,641,472
(O) Overage/(Shortage)	(M-N)	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.

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

DRAFT

	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	188	(188)	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

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

DRAFT

	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)	120,853	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	347,390	(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

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)
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
Guam 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)

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)
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
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)	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 Ordof tipping fee \$4 cu yd	1,034,510	855,366	179,144	8,451,067	7,923,524	527,543
Fee - uncompact Ordof 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	\$ 152,351
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

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	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)
Optomety 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)

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)
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
Guam 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)	28,461	23,525	(4,936)
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)

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	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	16	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
Restitutions 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	\$ (51,044)
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

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)
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 Ordof tipping fee \$4 cu yd	902,912	1,034,510	131,598	7,205,196	8,451,067	1,245,871
Fee - uncompact Ordof 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 Malofoj transfer station	5,855	6,529	674	52,775	51,827	(949)
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 Harmon 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	14,878	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)