



ORIGINAL

BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

FELIX P. CAMACHO
GOVERNOR

BERTHA DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

C E R T I F I C A T I O N

The Bureau of Budget and Management Research (BBMR) hereby certifies and approves the budget request herewith attached for the **DEPARTMENT OF REVENUE AND TAXATION**.

BBMR further attests that all efforts were made in the review process to ensure the accuracy of the calculations and that the results indicated compliance with the budget ceiling established for this government entity from all fund sources.

The justification of this budget request is the responsibility of the government entity listed above and any submission outside of this certified submission is neither approved nor sanctioned by the Bureau of Budget and Management Research.

BERTHA M. DUENAS

Date: MAR 13 2009

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FELIX P. CAMACHO, Governor
MICHAEL W. CRUZ, MD, Lt. Governor

ARTEMIO B. ILAGAN, Director
PAUL J. PABLO, Acting Deputy Director

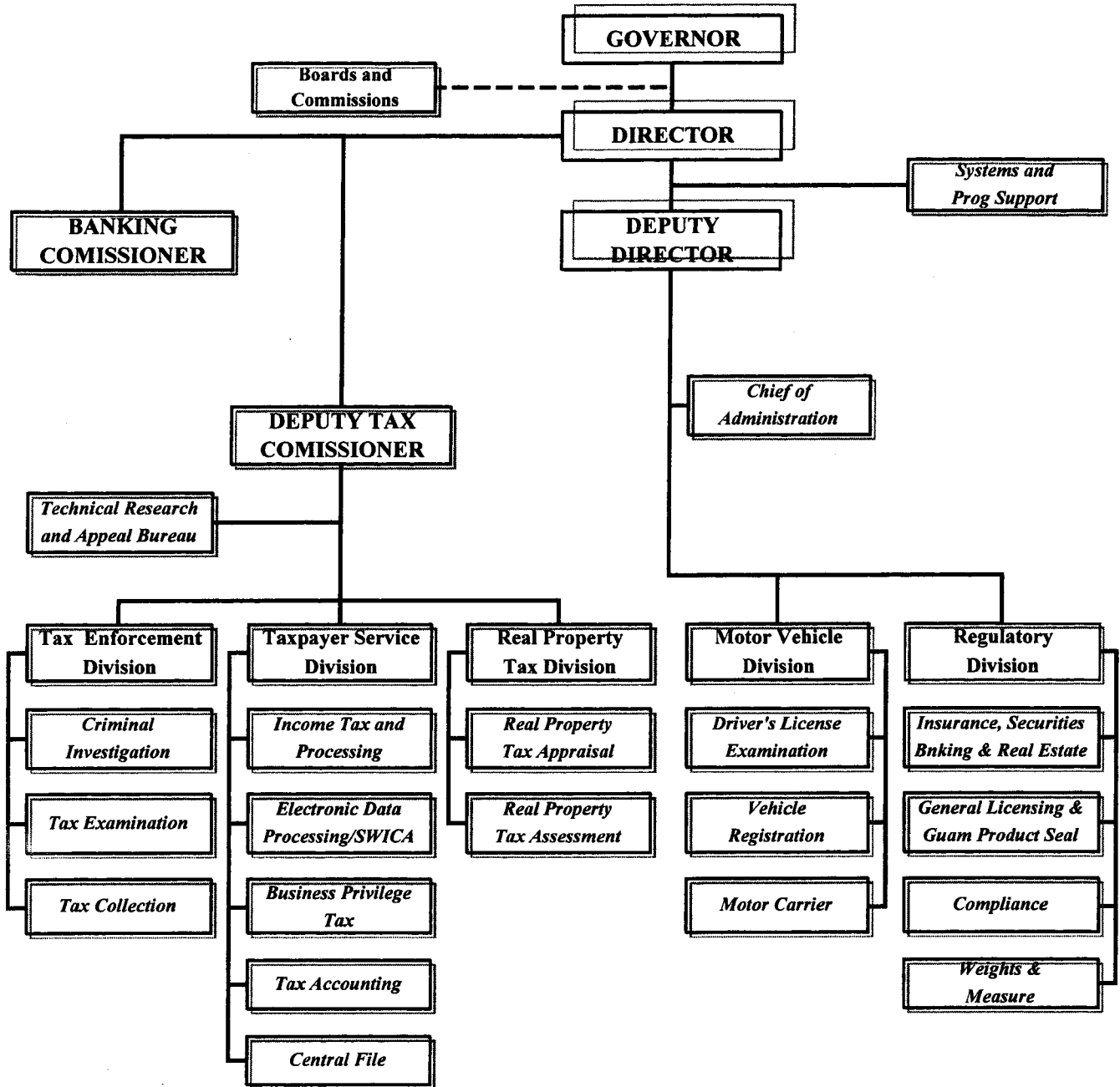
REVENUE AND TAXATION
GOVERNMENT OF GUAM

FISCAL YEAR
2010
BUDGET REQUEST

ORIGINAL

Department of Revenue and Taxation

Fiscal Year 2010 Organizational Chart



**Government of Guam
Fiscal Year 2010 Budget
Agency Narrative**

Function: Fiscal and Administrative Services
Agency: Revenue and Taxation

MISSION STATEMENT:

The mission of the Department of Revenue and Taxation is to promote quality service to all taxpayers, increase taxpayer's voluntary compliance by helping them understand and meet their responsibilities by applying the tax law with integrity and fairness to all.

GOALS AND OBJECTIVES:

- * Improve the tax system so as to decrease the burden that any such tax system imposes of the public.
- * Provide quality services in a cost-effective and timely manner.
- * Administer and enforce all tax laws to ensure the highest degree of voluntary compliance.
- * Maximize the use of all resources available in an effective and efficient manner and gain the trust and confidence from the general public in the fairness and integrity of our tax system.

Decision Package
FY 2010

Department: REVENUE AND TAXATION Division/Section: EXECUTIVE DIRECTION

Program Title: Director's Office/Technical Research and Appeals Bureau /System Programming Support and Guam Passport Office

Activity Description: The Division provides executive direction, program coordination, policy development and administrative support services for the department. Technical Research and Appeals Bureau primary functions is to resolved disputes on a basis that is fair to the taxpayer and the government; provide rulings on tax issues, technical advice and technical information to Director of Revenue and Taxation; assist the AG's office in Civil Tax cases for litigation; provide hearing on tax disputes with thirty (30) days of issuance on an unagreed Revenue Agent's report and administer the Tax preparer's Act. Systems & Programming Support provide computer support, handles daily operations that deals with computer hardware and related equipment. Assists users with software issues and problems. Provides connectivity support to other agencies that require access to motor vehicles and driver license systems and also to the One Stop Center. The Passport Office is responsible for accepting, examining, executing, United State passport applications and releasing upon the completion.

Major Objective's): The major objective is the equitable and aggressive collection of all tax revenues due to the Government of Guam and the regulation of insurances securities, banking, real estate, alcoholic beverage and highway safety to ensure the interest of the people of Guam are protected. Technical Research and Appeals Bureau major objectives is to provide aggrieved taxpayers a means to appeal adverse decisions with respect to examination of their income and business privilege tax returns. To upgrade the department's main computer system (the AS/400 system), both hardware and software, the department's PC network partly due to the upgrade of the AS/400 as well as to keep up-to-date with technological changes which goes hand-in-hand with the network change. Passport Office major objective is to provide the most efficient service to customer to avoid the long wait in processing.

Short-term Goal(s): To ensure the manpower needs of the department are adequate to provide an effective presence within the community, to enhance public education; provide staff development training and to upgrade the fee structure within the department so the optimum cost recovery is effectuated. To provide the Director, his staff and other tax personnel as well as the general public, information in a timely fashion and the Department's willingness to entertain aggrieved taxpayers in a fair and reasonable manner.

Workload Output			
Workload Indicator	FY 2008 Level of Accomplishment	FY 2009 Anticipated Level	FY 2010 Proposed Request
<i>Written Responses</i>	83	90	95
<i>Testimony</i>	15	15	15
<i>Tax Exemption</i>	84	94	100
<i>Rulings</i>	2	5	5
<i>S Corp Election</i>	34	40	50
<i>Change in Acctg Period/Method</i>	2	5	10
<i>Passport Applicant Transaction</i>	14,560	16,194	17,000

ORIGINAL

[BBMR DP-1]

**Decision Package
FY 2010**

Department: REVENUE AND TAXATION

Division/Section: TAX ENFORCEMENT

Program Title: Criminal Investigation/Examination/Collection

Activity Description: Encourage and achieve the highest possible degree of voluntary compliance in accordance with the tax laws and regulations; advise the public of their rights and responsibilities; determine the extent of compliance and the causes of non-compliance; do all things needed for the proper administration and enforcement of the tax laws; continually search for and implement new, more efficient and effective ways of accomplishing our Mission.

Major Objective's): The major objective of the Tax Enforcement Programs is to create an environment wherein the public (Taxpayers) find it desirable to comply with Guam's Tax Laws Voluntarily. The Government of Guam cannot function without revenues to fund its operations. As the public continues to be the primary source of revenues, the need for the Tax Enforcement Program continues.

Short-term Goal's): Collection Branch - Slow the growth of receivables, reduce the receivables, educate public of tax responsibility. Examination Branch - Focus on industry and professional audits, educate public of tax responsibility. Criminal Investigation Branch - Pursue fraud and non-filing cases and acts as a deterrence to non-compliance.

Workload Output			
Workload Indicator	FY 2008 Level of Accomplishment	FY 2009 Anticipated Level	FY 2010 Proposed Request
<i>Number of Cases Closed</i>	250	230	300
<i>Unit Closures</i>	13,995	14,100	20,000
<i>Referred for Prosecutions</i>	4	2	8

Decision Package
FY 2010

Department: REVENUE AND TAXATION Division/Section: TAXPAYER SERVICE

Program Title: Income Tax and Processing/Electronic Data Processing/State Wage Information Collection Agency/
Accounting/Central Files

Activity Description: This Division is the center of the pipe-line processing of Individual/Corporate Tax Returns and local Gross Receipt Tax Returns. Responsibilities include processing tax declarations, taxpayer education programs, identification of non-filers, customer services, assessment of all taxes, maintenance of accounts receivables, records maintenance storage and tax clearances.

Major Objective's): To provide quality taxpayer services in a timely and efficient manner. To promote voluntary compliance via taxpayer educational awareness programs. Ensure that the government's revenue are protected by timely and accurate assessments and the classification of accounts receivables and tax payments. Protect and improve the management of tax records. Improve the automated applications via systems/program updates. Work with local and federal agencies in reducing fraud, waste and abuse in both federally funded and locally funded social assistance programs.

Short-term Goal's): Improve the automated and info-tech systems, including several web sites that are currently live such as GuamTax.com, GuamPay.com, and GovGuamDocs.com as the department continues to move forward with e-filing services and capabilities. Ensure that Division personnel are provided with the proper tools and training to effectively perform their duties and responsibilities.

Workload Output			
Workload Indicator	FY 2008 Level of Accomplishment	FY 2009 Anticipated Level	FY 2010 Proposed Request
<i>Income Tax Return</i>	74,000	85,000	75,000
<i>Business Privilege Tax</i>	265,880	287,150	285,000
<i>SWICA Returns</i>	244,640	273,996	275,000
<i>Non-Compliance</i>	37,400	41,140	45,000
<i>Other Tax Documents</i>	137,800	154,336	155,000
<i>Cash Receipts Documents</i>	485,500	631,150	600,000
<i>Earned Income Tax Returns (EITC)</i>			18,000

**Decision Package
FY 2010**

ORIGINAL

[BBMR DP-1]

Department: REVENUE AND TAXATION Division/Section: REAL PROPERTY TAX

Program Title: Appraisal/Assessment

Activity Description: The Real Property Tax Division is charged with administration and enforcement of the Real Property Tax Laws of Guam, mandated under the provisions of Chapter 24, Title 11, GCA. The Appraisal Branch is responsible for the capturing and maintaining the inventory of all taxable building on land. The Assessment Branch is responsible for maintenance of all taxable assessments (land and improvement), via electronic system modem and property record card system, and is the collection support for the Division.

Major Objective's: The Division's major objective is to efficiently identify, establish value and create tax assessment records of all properties (land and building) in Guam, for; (a) updated report of the aggregate values, (b) establishing the annual assessment roll and tax statements, (c) establishing and distributing annual delinquent list on unoid assessments (d) implementation of the Computer Assisted Mass Appraisal system of appraisal and to integrate records with Department of Land Management to provide for a more efficient record and better customer service.

Short-term Goal's: Property Tax removal of unpaid tax is thirty (30) years succeeding the time the tax bcomes a lien, stipulated under Section 24204, Chapter 24, Title 11, GCA. Delinquent unpaid taxes is currently estimated at \$27 million. Due to budgetary constraints abd lack of personnel support, the 90-day notices for at least 72,565 delinquent accounts have been suspended. The total amount of postage necessary to send the notice for the delinquent accounts is estimated ar \$378,063.65, not taking into consideration personnel and supplies.

Workload Output			
Workload Indicator	FY 2008 Level of Accomplishment	FY 2009 Anticipated Level	FY 2010 Proposed Request
<i>No. of Delinquent Assessment</i>	8,723	9,500	9,690
<i>Delinquent Tax Receivables</i>	2,682,762	2,961,357	3,020,584
<i>No. of Taxable Assessments</i>	62,743	63,535	65,000
<i>Tax Receivable Due</i>	19,563,595	19,742,383	20,926,900

Decision Package
FY 2010

Department: REVENUE AND TAXATION Division/Section: REGULATORY

Program Title: Insurance, Banking, Securities & Real Estate/Compliance/General License/Weights & Measure

Activity Description: Supervise and regulate holders of business licenses for the protection of the consumers of Guam from unsafe, unsound and unfair business practices. Enforce voluntary compliance on all businesses holding licenses and financial institutions that are engaged in insurance, securities, banking and real estate.

Major Objective's): To regulate insurance companies, captive companies, banks, savings and loan associations, securities firms, Guam based trust companies, finance companies and real estate agencies. To generate computerize annual reports on banking insurance, to adopt electronic filing and approval of insurance policy forms and rates, uniform consumer code filings (UCC), real estate licenses, securities licenses and registration of securities; monitor compliance of anti-money laundering law (AML) for banks, finance companies and money remittance companies establish and implement Guam College Educational Plan (S 529 Plans); conduct examination of domestic insurers and financial institutions. To inspect and certify weights and measures, licensed liquor establishment daily in order to promote voluntary compliance. To continue to provide service for One-Stop Business License at Department of Public Works. To investigate non-renewal of license and unlicensed business establishment.

Short-term Goal's): To implement the mandates of P.L. 27-88 including the completion and transmittal of banking and insurance report within 60 days after the end of each fiscal year and approval of group health insurance policy forms within 30 days from receipt of the documents and to secure software that will allow insurance licenses to be automatically exported to the National Insurance Producer Registry (NIPR), a subsidiary of he National Association of Insurance Commissioners (NAIC)

Workload Output			
Workload Indicator	FY 2008 Level of Accomplishment	FY 2009 Anticipated Level	FY 2010 Proposed Request
<i>Certificates of authority, insurance agents & brokers</i>	1,429	1,401	1,420
<i>Financing statement and request fir information</i>	1,034	1,388	1,415
<i>Insurance policy forms reviewed</i>	641	705	740
<i>Service regular, rental and misc licenses</i>	18,816	19,384	19,400
<i>Registration of Domestic, Foreign Corp, LLC's</i>	4,708	4,053	4,174
<i>Reg Brokers Dealers and others</i>	286	1,065	1,112
<i>ABC License & Registration Cards</i>	3,113	3,175	3,238
<i>ABC Inspections</i>	1,635	1,716	1,973
<i>Weights & Measures and taximeter inspected</i>	1,612	1,418	1,450
<i>Amusement Devices & Recreational Facilities</i>	2,244	2,225	1,551

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[BBMR DP-1]

Decision Package
FY 2010

Department: REVENUE AND TAXATION Division/Section: MOTOR VEHICLE

Program Title: Driver's License Examination/Vehicle Registration/Motor Carrier Safety Assistance Program

Activity Description: The Division consists of the Driver's Licensing Examination Branch, Vehicle Registration Branch and the Motor Carrier Safety Assistance Program which are responsible for administering and enforcing Guam's Vehicle Code: Title XVI, Guam Code Annotated. This involves ensuring that all vehicles operating on Guam's highway have met standard safety requirements and carry the necessary insurance coverage. The Division is also charged with assessing vehicle transfer taxes, registration, and licensing fees. The Division personnel review and verify required documentation and records. The personnel then process and issue the applicable registration forms, license applications and examination documents as prescribed by law.

Major Objective's): The following summarizes the Division major objectives: to provide the public with the highest quality of service by ensuring the fair and impartial application of the Vehicle Code; to reduce the processing time of Vehicle Registration, Certificate of Ownership and and Guam Driver's License; to maintain Guam's zero fatality rate in addition to reducing the number of non-fatal crashes related to commercial motor vehicles' to instill voluntary compliance with Title 16 GCA and the Federal Motor Carrier Safety Regulations (49 CFR Parts 385, 386, 390 through 399) and the Hazardous Materials Regulations (49 CFR Parts 107, 171-173, 177, 178 and 180); to safeguard all information maintained at MVD; and to meet the challenge of a growing number of motor vehicles and drivers.

Short-term Goal's): The short-term goals for FY 2010 are: to adequately staff the Division; to provide formal training for employees; to improve the written and road examination requirement for driving license, to improve the reporting of motor vehicle division information.

Workload Output			
Workload Indicator	FY 2008 Level of Accomplishment	FY 2009 Anticipated Level	FY 2010 Proposed Request
<i>Vehicle Registrations</i>	104,278	106,000	110,000
<i>Transfer Applications</i>	15,339	15,800	16,275
<i>Driver's License and ID Card Applications</i>	50,937	44,529	45,865
<i>Written and Road Tests</i>	10,577	13,121	13,322
<i>Motor Carrier Inspections</i>	1,378	2,624	3,017

Government of Guam
Fiscal Year 2010 Budget
Program Budget Digest

ORIGINAL

[BBMR BD-1]

Function: Fiscal and Administrative Service
Agency: Revenue and Taxation
Program: SUMMARY

Budget Account Code	Appropriation Classification	FY 2008 Expenditures & Encumbrances /2	FY2009 Authorized Level	Governor's Request			
				FY 2010 General Fund	FY 2010 Federal Fund(s)	FY 2010 Other Fund/1	FY 2010 Total Req. (C+D+E)
PERSONNEL SERVICES							
111	Regular Salaries/Increments	4,870,618	4,474,217	5,464,612	-	-	5,464,612
112	Overtime/Special Pay	387,671	-	-	-	-	-
113	Benefits	1,479,344	1,464,402	1,822,231	-	-	1,822,231
TOTAL PERSONNEL SERVICES		6,737,633	5,938,619	7,286,843	-	-	7,286,843
OPERATIONS							
220	TRAVEL-Off-Island/Mileage Reimbursement	8,576	-	-	-	-	-
230	CONTRACTUAL SERVICES:	1,020,174	1,792,079	314,041	-	1,458,254	1,772,295
233	OFFICE SPACE RENTAL:	1,145,307	1,087,782	1,148,040	-	-	1,148,040
240	SUPPLIES & MATERIALS:	24,381	5,069	5,100	-	-	5,100
250	EQUIPMENT:	388,568	-	-	-	-	-
	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-
290	MISCELLANEOUS	1,000,338	1,000	1,000	-	-	1,000
TOTAL OPERATIONS		3,587,344	2,885,930	1,468,181	-	1,458,254	2,926,435
UTILITIES							
361	Power	-	-	-	-	-	-
362	Water/Sewer	-	-	-	-	-	-
363	Telephone/Toll	62,268	113,764	113,764	-	-	113,764
TOTAL UTILITIES		62,268	113,764	113,764	-	-	113,764
701	INDIRECT COST	-	-	-	-	-	-
450	CAPITAL OUTLAY	22,052	-	-	-	-	-
TOTAL APPROPRIATIONS		10,409,297	8,938,313	8,868,788	-	1,458,254	10,327,042
1/ Better Public Service Fund							
FULL-TIME EQUIVALENTS (FTE)							
	UNCLASSIFIED	6	9	9	-	-	9
	CLASSIFIED	124	141	168	-	-	168
TOTAL FTE		130	150	177	-	-	177
AGENCY DECISION ITEMS							
							-
							-
							-
Governor's Recommendations							
							-
							-
Total Governor's Recommendations							

Government of Guam
Fiscal Year 2010 Budget
Program Budget Digest

[BBMR BD-1]

Function: Fiscal and Administrative Service
Agency: Revenue and Taxation
Program: Executive Direction

Budget Account Code	Appropriation Classification	FY 2008 Expenditures & Encumbrances	FY2009 Authorized Level	FY 2010			
				General Fund	Federal Fund(s)	Other Fund/1	Total Req. (C+D+E)
PERSONNEL SERVICES							
111	Regular Salaries/Increments	715,885	586,256	640,569		-	640,569
112	Overtime/Special Pay	3,823	-			-	-
113	Benefits	194,427	209,081	211,219		-	211,219
TOTAL PERSONNEL SERVICES		914,135	795,337	851,788		-	851,788
OPERATIONS							
220	TRAVEL-Off-Island/Mileage Reimbursement	-	-			-	-
230	CONTRACTUAL SERVICES:	750,316	793,766	314,041			314,041
233	OFFICE SPACE RENTAL:	1,145,307	1,087,782	1,148,040		-	1,148,040
240	SUPPLIES & MATERIALS:	24,381	5,069	5,100		-	5,100
250	EQUIPMENT:	-	-	-		-	-
SUB-RECIPIENT/SUBGRANT:							
271	MISCELLANEOUS (Drug Testing)	338	1,000	1,000			1,000
TOTAL OPERATIONS		1,920,342	1,887,617	1,468,181		-	1,468,181
UTILITIES							
361	Power	-	-	-		-	-
362	Water/Sewer	-	-	-		-	-
363	Telephone/Toll	62,268	113,764	113,764		-	113,764
TOTAL UTILITIES		62,268	113,764	113,764		-	113,764
701	INDIRECT COST						-
450	CAPITAL OUTLAY						-
TOTAL APPROPRIATIONS		2,896,745	2,796,718	2,433,733		-	2,433,733
/1 Specify Fund Source							
FUND TYPE SOURCE							
	UNCLASSIFIED	5	7	7		-	7
	CLASSIFIED	8	10	11		-	11
TOTAL FTD		13	17	18			18
AGENCY (TRANSFERS FROM)							
TOTAL Agency Budget From							
GOVERNOR'S RECOMMENDED ITEMS							
Total Governor's Recommended Items							

ORIGINAL

FUNCTIONAL
 AREA: Fiscal and Administrative Services
 AGENCY: Department of Revenue and Taxation
 PROGRAM: EXECUTIVE DIRECTION/Director's Office
 FUND: General Fund
 RATIO: 100%

Government of Guam
 Agency Staffing Pattern
 Fiscal Year 2010
 October 1, 2010

[BBMR SP-1]

(A) No.	(B) Position Number	(C) Position Title	(D) Name of Incumbent	(E) Grade/Step	(F) Prg. (%)	(G) Salary	(H) Overtime	(I) Special	(J) Increment		(K) Subtotal (F+G+H+I+J)	(L) Retirement (K*24.33%)	(M) Retire (DDI) (G15.52+26PFE/E)	(N) Social Security (6.2%*K)	(O)-(R) Benefits				(S) Total Benefits (L+M+N+O+P+Q+R)	(T) TOTAL (K+S)
									Date	(E*Amount)					Medical (L45%*K)	Life (1.45%*K)	Medical (Premium*E)	Dental (Premium*E)		
1	2001	Director **	Ilagan, Artemio B.	LL2	100%	88,915	0	0		0	88,915	23,411	0	0	1,289	174	3,606	413	28,894	117,809
2	2131	Deputy Tax Commissioner	Rios JR., Joseph L.G.	S12	100%	78,221	0	0	Oct-10	0	78,221	20,596	0	0	1,134	174	3,606	413	25,923	104,144
3	2423	Chief of Administration	Villanueva, Edmond G.	O10	100%	50,717	0	0	Jul-10	444	51,161	13,471	0	0	742	174	2,233	270	16,890	68,051
4	2528	Administrative Officer	Palomo, Maryann S. ***	L10	100%	39,780	0	0	Mar-10	812	40,592	10,688	404	0	589	174	1,380	180	13,414	54,006
5	2004	Administrative Assistant	Cruz, Ordillia MC. ***	J2	100%	24,376	0	0	May-10	598	24,974	6,576	404	0	362	174	2,233	270	10,018	34,992
6	8141	Word Processing Secretary II	Cepeda, Victoria MP	H14	100%	34,382	0	0	Feb-10	802	35,184	9,264	0	0	510	174	3,606	413	13,967	49,151
7						316,391	0	0		2,656	319,047	84,005	807	0	4,626	1,044	16,664	1,959	109,105	428,152
8																				
10																				
11																				
12	2002	Deputy Director ** 1/	Vacant	LL4	100%	14,810	0	0		0	14,810	3,899	0	0	215	0	0	0	4,114	18,924
13																				
30																				
			Grand Total:			331,201	0	0		2,656	333,857	87,905	807	0	4,841	1,044	16,664	1,959	113,220	447,077

*Night Differential/Hazardous/Worker's Compensation/etc.
 ** Unclassified *** DC PLAN
 1/ Inclusive funding for detail assignment (Paul Pablo)

Government of Guam
 Agency Staffing Pattern
 Fiscal Year 2010
 October 1, 2010

[BBMR SP-1]

FUNCTIONAL
 AREA: Fiscal and Administrative Services
 AGENCY: Department of Revenue and Taxation
 PROGRAM: EXECUTIVE DIRECTION/Technical Research & Appeals Bureau
 FUND: General Fund
 RATIO: 100%

(A) No.	(B) Position Number	(C) Position Title	(D) Name of Incumbent	(E) Grade/Step	(F) Prg. (%)	(G) Salary	(H) Overtime	(I) Special	(J) Increment		(K) Subtotal (F+G+H+I+J)	(L) Retirement (K*24.33%)	(M) Retire (DDI) (G15.52+26PFE/E)	(N) Social Security (6.2%*K)	(O)-(R) Benefits				(S) Total Benefits (L+M+N+O+P+Q+R)	(T) TOTAL (K+S)
									Date	(E*Amount)					Medical (L45%*K)	Life (1.45%*K)	Medical (Premium*E)	Dental (Premium*E)		
1	2120	Research & Appeals Admin.	Quan, Veronica S.	Q11	100%	62,646	0	0	Oct-10	0	62,646	16,495	0	0	908	174	1,380	180	19,137	81,783
2	2121	Research & Appeals Officer	Salas, Reine TL.	N13	100%	51,662	0	0		0	51,662	13,603	0	0	749	174	1,380	180	16,086	67,748
3	2123	Research & Appeals Officer	Hallera, Renato T.	N11	100%	48,227	0	0		0	48,227	12,698	0	0	699	174	1,380	180	15,131	63,358
4																				
30																				
			Grand Total			162,535	0	0		0	162,535	42,795	0	0	2,357	522	4,140	540	50,354	212,889

*Night Differential/Hazardous/Worker's Compensation/etc.
 ** Unclassified *** DC PLAN

Government of Guam
 Agency Staffing Pattern
 Fiscal Year 2010
 October 1, 2010

FUNCTIONAL
 AREA: Fiscal and Administrative Services
 AGENCY: Department of Revenue and Taxation
 PROGRAM: EXECUTIVE DIRECTION/System & Programming
 FUND: General Fund
 RATIO: 100%

ORIGINAL

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)				(R)	(S)	(T)
														Retiree	Medical	Dental	Total Benefits			
Position Number	Position Title	Name of Employee	Grade	Pay (%)	Salary	Overtime	Special	Increase	(F+G+H+I)	Retirement	Retire (DDI)	Social Security	Medicare	Life	Medical	Dental	Total Benefits	TOTAL		
								Date	(If Amount)	(K+L+M+N)	(O+P+Q+R)	(S+T+U+V)	(W+X+Y)	(Z+AA+AB)	(AC+AD+AE)	(AF+AG)	(AH+AI)	(AJ+AK)		
1	2111	Systems & Programming Admin. **	Camacho, Benigno B.	P11	100%	57,209	0	0	0	57,209	15,063	0	3,547	830	174	0	0	19,614	76,823	
2	2115	Program Analyst Supervisor **	San Agustin, Christine M.	O11	100%	52,492	0	0	0	52,492	13,821	0	0	761	174	1,380	180	16,316	68,808	
3	2113	Junior Applications Programmer	Quenga, Patrick V.	L6	100%	34,476	0	0	0	34,476	9,078	404	0	500	174	1,380	180	11,715	46,191	
4						144,177	0	0	0	144,177	37,962	404	3,547	2,091	522	2,760	360	47,645	191,822	
5																				
7																				
8																				
9																				
30																				
		Grand Total				144,177	0	0	0	144,177	37,962	404	3,547	2,091	522	2,760	360	47,645	191,822	

*Night Differential/Hazardous/Worker's Compensation/etc. ** Unclassified *** DC PLAN

ORIGINAL

FUNCTIONAL
AREA: Fiscal and Administrative Services
AGENCY: Department of Revenue and Taxation
PROGRAM: EXECUTIVE DIRECTION/Director's Office
FUND: General Fund
RATIO: 100%

Government of Guam
Agency Staffing Pattern
Fiscal Year 2009
as of January 31, 2009

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)					(R)	(S)	(T)
														Retirement (K+L+M+P+Q)	Social Security (6.2%*K)	Medicare (1.45%*K)	Life (174.00*E)	Medical (Vacation*E)			
1	2001	Director **	Ilagan, Artemio B.	LL2	100%	88,915	0	0		0	88,915	22,407	0	0	1,289	174	3,606	413	27,889	116,804	
2	2131	Deputy Tax Commissioner	Rios JR., Joseph LG.	S11	100%	75,576	0	0	Oct-08	2,645	78,221	19,712	0	0	1,134	174	3,606	413	25,039	103,260	
3	2423	Chief of Administration	Villanueva, Edmond G.	O10	100%	50,717	0	0		0	50,717	12,781	0	0	735	174	2,233	270	16,193	66,910	
4	2528	Administrative Officer	Palomo, Maryann S. ***	L10	100%	39,780	0	0		0	39,780	10,025	404	0	577	174	1,380	180	12,739	52,519	
5	2004	Administrative Assistant	Cruz, Ordillia MC. ***	J1	100%	22,942	0	0	May-09	598	23,540	5,932	404	0	341	174	2,233	270	9,354	32,894	
6	8141	Word Processing Secretary II	Cepeda, Victoria MP	H14	100%	34,382	0	0		0	34,382	8,664	0	0	499	174	3,606	413	13,356	47,738	
7						312,312	0	0		3,243	315,555	79,520	807	0	4,576	1,044	16,664	1,959	104,569	420,124	
8																					
10																					
11																					
12	2002	Deputy Director **	Vacant	LL4	100%	14,810	0	0		0	14,810	3,732	0	0	215	174	1,380	180	5,681	20,491	
13																					
14																					
30																					
			Grand Total:			327,122	0	0		3,243	330,365	83,252	807	0	4,790	1,218	18,044	2,139	110,250	440,615	

*Night Differential/Hazardous/Worker's Compensation/etc. ** Unclassified *** DC PLAN

FUNCTIONAL
AREA: Fiscal and Administrative Services
AGENCY: Department of Revenue and Taxation
PROGRAM: EXECUTIVE DIRECTION/Technical Research & Appeals Bureau
FUND: General Fund
RATIO: 100%

Government of Guam
Agency Staffing Pattern
Fiscal Year 2009
as of January 31, 2009

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)					(R)	(S)	(T)
														Retirement (K+L+M+P+Q)	Social Security (6.2%*K)	Medicare (1.45%*K)	Life (174.00*E)	Medical (Vacation*E)			
1	2120	Research & Appeals Admin.	Quan, Veronica S.	Q10	100%	60,528	0	0	Oct-08	2,118	62,646	15,787	0	0	908	174	1,380	180	18,429	81,075	
2	2121	Research & Appeals Officer	Salas, Reine TL.	N13	100%	51,662	0	0	Mar-09	1,055	52,717	13,285	0	0	764	174	1,380	180	15,783	68,500	
3	2123	Research & Appeals Officer	Hallera, Renato T.	N11	100%	48,227	0	0		0	48,227	12,153	0	0	699	174	1,380	180	14,586	62,813	
4																					
30																					
			Grand Total			160,417	0	0		3,173	163,590	41,225	0	0	2,372	522	4,140	540	48,799	212,389	

*Night Differential/Hazardous/Worker's Compensation/etc. ** Unclassified *** DC PLAN

ORIGINAL

FUNCTIONAL

AREA: Fiscal and Administrative Services

AGENCY: Department of Revenue and Taxation

PROGRAM: EXECUTIVE DIRECTION/System & Programming

FUND: General Fund

RATIO: 100%

**Government of Guam
Agency Staffing Pattern
Fiscal Year 2009
as of January 31, 2009**

[BBMR SP-1]

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
No.	Position Number	Position Title	Name of Incumbent	Grade Step	Pct. (Yr)	Salary	Overtime	Special	Increment		Retirement (E*25.20%)	Social Security (6.2%*E)	Medicare (1.45%*E)	Life (1%*E)	Vacation (Payroll*5)	Sick (Payroll*15)	Total Payroll (D+E+G+H+I+K+L+M+N+O+P+Q)	Total Payroll (D+E+G+H+I+K+L+M+N+O+P+Q)	Total Payroll (D+E+G+H+I+K+L+M+N+O+P+Q)	
									Basic (E)	(E*2.00%)										
1	2111	Systems & Programming Admin. **	Camacho, Benigno B.	P10	100%	55,274	0	0	0	0	55,274	13,929	0	3,427	801	174	0	0	18,332	73,606
2	2115	Program Analyst Supervisor **	San Agustin, Christine M.	O10	100%	50,717	0	0	0	0	50,717	12,781	0	0	735	174	1,380	180	15,250	65,967
3	2113	Junior Applications Programmer **	Quenga, Patrick V. ***	L6	100%	34,476	0	0	0	0	34,476	8,688	404	0	500	174	1,380	180	11,325	45,801
4	2201	Computer Image Recorder **	Naputi, Jessica R. ***	II	100%	21,389	0	0	0	0	21,389	5,390	404	0	310	174	1,380	180	7,838	29,227
5	2407	Computer Image Recorder **	Barcinas, Andrew B. ***	II	100%	21,389	0	0	0	0	21,389	5,390	404	0	310	174	1,380	180	7,838	29,227
6						183,245	0	0	0	0	183,245	46,178	1,211	3,427	2,657	870	5,520	720	60,582	243,827
7																				
8																				
9																				
30																				
			Grand Total			183,245	0	0	0	0	183,245	46,178	1,211	3,427	2,657	870	5,520	720	60,582	243,827

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

Schedule A- Off-Island Travel

Department/Agency: _____

Division: _____

Program: _____

Purpose / Justification for Travel						
Travel Date: _____				No. of Travelers: _____ 1 /		
Position Title of Traveler(s)			Air Fare	Per Diem 2/	Registration	Total Cost
			\$	\$	\$	\$
			\$	\$	\$	\$

Purpose / Justification for Travel						
Travel Date: _____				No. of Travelers: _____ 1 /		
Position Title of Traveler(s)			Air Fare	Per Diem 2/	Registration	Total Cost
			\$	\$	\$	\$
			\$	\$	\$	\$

Purpose / Justification for Travel						
Travel Date: _____				No. of Travelers: _____ 1 /		
Position Title of Traveler(s)			Air Fare	Per Diem 2/	Registration	Total Cost
			\$	\$	\$	\$
			\$	\$	\$	\$

Schedule B - Contractual

Description	Quantity	Unit Price	Total Price	Funded in FY 2009?	
				Yes	No
AS400 Software maintenance & support	1 year		750,000.00	X	
Scanner Imaging Solution maintenance & support	1 year		450,000.00	X	
On-site maint for IBM hardware, software & services	1 year		122,295.00	X	
Real Property Tax software maintenance & support			115,000.00		X
Lease/Maintenance Copier, Printer & Fax	1 year		95,000.00	X	
Printing and Publications	1 year		65,000.00	X	
Postage	1 year		50,000.00	X	
Lease misc PBX/Microwave equipment	1 year		35,000.00	X	
Janitorial Service (5 mos)	1 year		40,000.00	X	
Others:	1 year		50,000.00	X	
Unlimited Air-time use on radio					
Basic Cable Service (3) lines					
Technical Support Firewall					
Alarm monitoring services					
Security System service/preventive maint.					
Annual Maint Nokia Checkpoint IP710					
Long Distance Call service					
Internet Service					
TOTAL			1,772,295.00		

Schedule C - Office Space Rental

Description	Quantity	Unit Price	Total Price	Funded in FY 2009?	
				Yes	No
PSMT dba PriceSmart	12 mos	94,350	1,132,200.00	X	
Late payment, Price Index & interest fee	4.5 mos	3,500	15,840.00	X	
TOTAL			1,148,040.00		

Schedule D - Supplies & Materials

Description	Quantity	Unit Price	Total Price	Funded in FY 2009?	
				Yes	No
GSA supplies / other misc (i.e., vehicle battery, tires etc.)			5,100.00	X	
TOTAL			5,100.00		

Schedule E - Equipment

Description	Quantity	Unit Price	Total Price	Funded in FY 2009?	
				Yes	No
TOTAL					

Schedule F - Miscellaneous

Description	Quantity	Unit Price	Total Price	Funded in FY 2009?	
				Yes	No
Drug Testing			1,000.00	X	
TOTAL			1,000.00		

Schedule G - Capital Outlay

Description	Quantity	Unit Price	Total Price	Funded in FY 2009?	
				Yes	No
TOTAL			-		

**Government of Guam
Fiscal Year 2010 Budget
Program Budget Digest**

(BBMR BD-1)

**Function: Fiscal and Administrative Service
Agency: Revenue and Taxation
Program: Tax Enforcement**

Budget Account Code	Appropriation Classification						
		A	B	C	D	E	F
		FY 2008 Expenditures & Encumbrances	FY2009 Authorized Level	FY 2010 General Fund	FY 2010 Federal Fund(s)	FY 2010 Other Fund/1	FY 2010 Total Req. (C+D+E)
PERSONNEL SERVICES							
111	Regular Salaries/Increments	1,468,082	1,527,117	1,725,514			1,725,514
112	Overtime/Special Pay	7,701	-				-
113	Benefits	443,480	489,191	569,478			569,478
TOTAL PERSONNEL SERVICES		1,919,263	2,016,308	2,294,992	-	-	2,294,992
OPERATIONS							
220	TRAVEL-Off-Island/Mileage Reimbursement						-
230	CONTRACTUAL SERVICES:						-
233	OFFICE SPACE RENTAL:						-
240	SUPPLIES & MATERIALS:						-
250	EQUIPMENT:						-
	SUB-RECIPIENT/SUBGRANT:						-
290	MISCELLANEOUS						-
TOTAL OPERATIONS		-	-	-	-	-	-
UTILITIES							
361	Power						-
362	Water/Sewer						-
363	Telephone/Toll						-
TOTAL UTILITIES		-	-	-	-	-	-
701	INDIRECT COST						-
450	CAPITAL OUTLAY						-
TOTAL APPROPRIATIONS		1,919,263	2,016,308	2,294,992	-	-	2,294,992
/1 Specify Fund Source							
FULL-TIME EQUIVALENTS							
	UNCLASSIFIED	-		-			-
	CLASSIFIED	38	47	61			61
TOTAL FTE		38	47	61			61
AGENCY DEVISION ITEMS							
							-
							-
TOTAL Agency Division Items							-
GOVERNOR'S RECOMMENDED ITEMS							
							-
Total Governor's Recommendation							-

FUNCTIONAL
AREA: Fiscal and Administrative Services

Government of Guam
Agency Staffing Pattern
Fiscal Year 2010
October 1, 2010

[BBMR SP-1]

AGENCY: Department of Revenue and Taxation

PROGRAM: TAX ENFORCEMENT/Criminal Investigation

FUND: General Fund

RATIO: 100%

(A) No.	(B) Position Number	(C) Position Title	(D) Name of Incumbent	(E) Grade/Step	(F) Prg (%)	(G) Salary	(H) Overtime	(I) Special	(J) Increment		(K) Subtotal	(L) Retirement (6.25%+3.3%)	(M) Basic (DDI) (\$15.52+26.87%+E)	(N) Social Security (6.2%+E)	(O) Benefits				(S) Total Benefits (L+M+N+O)	(T) Total Pay (G+O)
									(I) Date	(J) Amount					(O) Life (1.24%+E)	(O) Medical (Premium+E)	(O) Dental (Premium+E)			
1	2201	Tax Enforcement Prog Administrator	Pablo, Paul J.	P11	100%	57,209	0	0	Apr-10	1,001	58,210	15,327	0	0	844	174	3,606	413	20,364	78,574
2	2210	Word Processing Secretary II	Soares, Ann A. ***	H16	100%	36,831	0	0	Jan-11	0	36,831	9,698	404	0	534	174	1,380	180	12,369	49,200
3	2207	Tax Investigator II	Blaz, Frank R.	N11	100%	48,227	0	0	Mar-11	0	48,227	12,698	0	0	699	174	1,838	231	15,640	63,867
4	2206	Tax Investigator II	Benito, Marie M.	N11	100%	48,227	0	0	Mar-11	0	48,227	12,698	0	0	699	174	1,380	180	15,131	63,358
5	2205	Tax Investigator II	Banez, Jim N.	N10	100%	46,596	0	0		0	46,596	12,269	0	0	676	174	0	0	13,118	59,714
6	2211	Assistant Tax Investigator	San Agustin, Joe S. ***	K14	100%	42,440	0	0	Apr-10	743	43,183	11,370	404	0	626	174	0	0	12,574	55,757
7						279,530	0	0		1,744	281,274	74,059	807	0	4,078	1,044	8,204	1,004	89,197	370,471
8																				
10																				
11	2204	Criminal Investigator Supervisor	Vacant	O1	100%	33,811	0	0		0	33,811	8,902	404	0	490	152.4	1,380	180	11,509	45,320
12																				
30																				
			Grand Total			313,341	0	0		1,744	315,085	82,962	1,211	0	4,569	1,196	9,584	1,184	100,706	415,791

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

ORIGINAL

FUNCTIONAL

AREA: Fiscal and Administrative Services

AGENCY: Department of Revenue and Taxation

PROGRAM: TAX ENFORCEMENT/Examination

FUND: General Fund

RATIO: 100%

Government of Guam
Agency Staffing Pattern
Fiscal Year 2010
October 1, 2010

[BBMR SP-1]

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
No.	Position Number	Position Title	Name of Incumbent	Grade Step	Prg. (%)	Salary	Overtime	Special	Increment		Retirement (R=26.33%)	Ratios (DDH) (\$15.57=24P/P+E)	Social Security (6.75% * B)	Benefits			Total Benefits (L, M, N, O, P, Q, R, S)	TOTAL (K+S)		
									Date	(L/A Annual)				Life (74.00% * B)	Medical (Premium * E)	Dental (Premium * E)				
1	2215	Tax Examination Supervisor	Fukuda, Herbert S.	O11	100%	52,492	0	0	May-10	765	53,257	14,023	0	0	772	174	1,838	231	17,038	70,295
2	2219	Revenue Agent IV	Guerrero, Lorraine M.	N14	100%	53,470	0	0	Mar-10	1,091	54,561	14,366	0	0	791	174	3,164	385	18,880	73,441
3	2214	Revenue Agent IV	Salas, Rose B.	N14	100%	53,470	0	0	Mar-11	0	53,470	14,079	0	0	775	174	0	0	15,028	68,498
4	2281	Revenue Agent IV	Untalan, Jennifer A.	N12	100%	49,915	0	0	Mar-10	1,019	50,934	13,411	0	0	739	174	0	0	14,323	65,257
5	2218	Revenue Agent III	Meno, Colleen S.	M13	100%	47,695	0	0	Oct-10	0	47,695	12,558	0	0	692	174	1,838	231	15,493	63,188
6	2228	Revenue Agent II	Aguon, Jerome C. ***	L7	100%	35,802	0	0	Apr-10	663	36,465	9,601	404	0	529	174	1,380	180	12,267	48,732
7	2221	Revenue Agent II	Galeno, Juliet G. ***	L7	100%	35,802	0	0	Apr-10	663	36,465	9,601	404	0	529	174	3,164	385	14,256	50,721
8	2217	Revenue Agent I	Briones, Danilo B. ***	K6	100%	32,053	0	0	Oct-09	1,233	33,286	8,764	404	0	483	174	0	0	9,824	43,110
9	2237	Revenue Agent I	Gutierrez, Joseph R. ***	K5	100%	30,820	0	0	Feb-10	863	31,683	8,342	404	0	459	174	1,838	231	11,448	43,131
10	2223	Tax Auditor II	Judicpa, Patrick A. ***	J9	100%	33,266	0	0	Oct-10	0	33,266	8,759	404	0	482	174	1,380	180	11,379	44,645
11	2232	Tax Auditor II	Torres, Catherine C. ***	J7	100%	30,972	0	0	Apr-10	574	31,546	8,306	404	0	457	174	0	0	9,341	40,887
12	2227	Revenue Agent I	Valencia, Pamela Gay D. ***	K4	100%	29,279	0	0	Jun-10	514	29,793	7,844	404	0	432	174	1,380	180	10,414	40,207
13	2231	Revenue Agent I	Villapando, Evelyn M. ***	K4	100%	29,279	0	0	Jun-10	514	29,793	7,844	404	0	432	174	0	0	8,854	38,647
14	2229	Revenue Agent I	Willsey, Hazel P. ***	K5	100%	30,820	0	0	Sep-10	103	30,923	8,142	404	0	448	174	1,380	180	10,728	41,651
15	2267	Revenue Agent I	Sorio, Marife B. ***	K3	100%	27,738	0	0	Mar-10	899	28,637	7,540	404	0	415	174	3,164	385	12,082	40,719
16	2230	Revenue Agent I	Eclavea, Rose T.	K10	100%	36,984	0	0		0	36,984	9,738	0	0	536	174	1,380	180	12,008	48,992
17	2236	Revenue Agent I	Leon Guerrero, Amy E. ***	K1	100%	24,656	0	0		0	24,656	6,492	404	0	358	174	1,380	180	8,987	33,643
18						634,513	0	0		8,901	643,414	169,411	4,439	0	9,330	2,958	23,286	2,928	212,351	855,765
19																				
20	2239	Revenue Agent III	Vacant	M1	100%	28,678	0	0		0	28,678	7,551	404	0	416	174	1,380	180	10,104	38,782
21																				
22	2225	Tax Auditor II	Vacant	J1	100%	22,942	0	0		0	22,942	6,041	404	0	333	174	1,380	180	8,511	31,453
23	8001	Secretary I (Typist)	Vacant	G1	100%	18,723	0	0		0	18,723	4,930	404	0	271	174	1,380	180	7,339	26,062
24	2220	Revenue Agent II	Vacant	L1	100%	26,520	0	0		0	26,520	6,983	404	0	385	174	1,380	180	9,505	36,025
25	2224	Revenue Agent II	Vacant	L1	100%	26,520	0	0		0	26,520	6,983	404	0	385	174	1,380	180	9,505	36,025
26	2234	Revenue Agent II	Vacant	L1	100%	26,520	0	0		0	26,520	6,983	404	0	385	174	1,380	180	9,505	36,025
27	2282	Revenue Agent II	Vacant	L1	100%	26,520	0	0		0	26,520	6,983	404	0	385	174	1,380	180	9,505	36,025
28						176,423	0	0		0	176,423	46,452	2,825	0	2,558	1,218	9,660	1,260	63,973	240,396
29																				
30																				
			Grand Total			810,936	0	0		8,901	819,837	215,863	7,263	0	11,888	4,176	32,946	4,188	276,324	1,096,161

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

ORIGINAL