



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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CERTIFICATION

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 the certified submission is neither approved nor sanctioned by the Bureau of Budget and Management Research.

BERTHA M. DUENAS

Date: MAR 18 2010

ORIGINAL

Department of Revenue and Taxation

Fiscal Year 2011 Proposed Budget

Artemio B. Ilagan

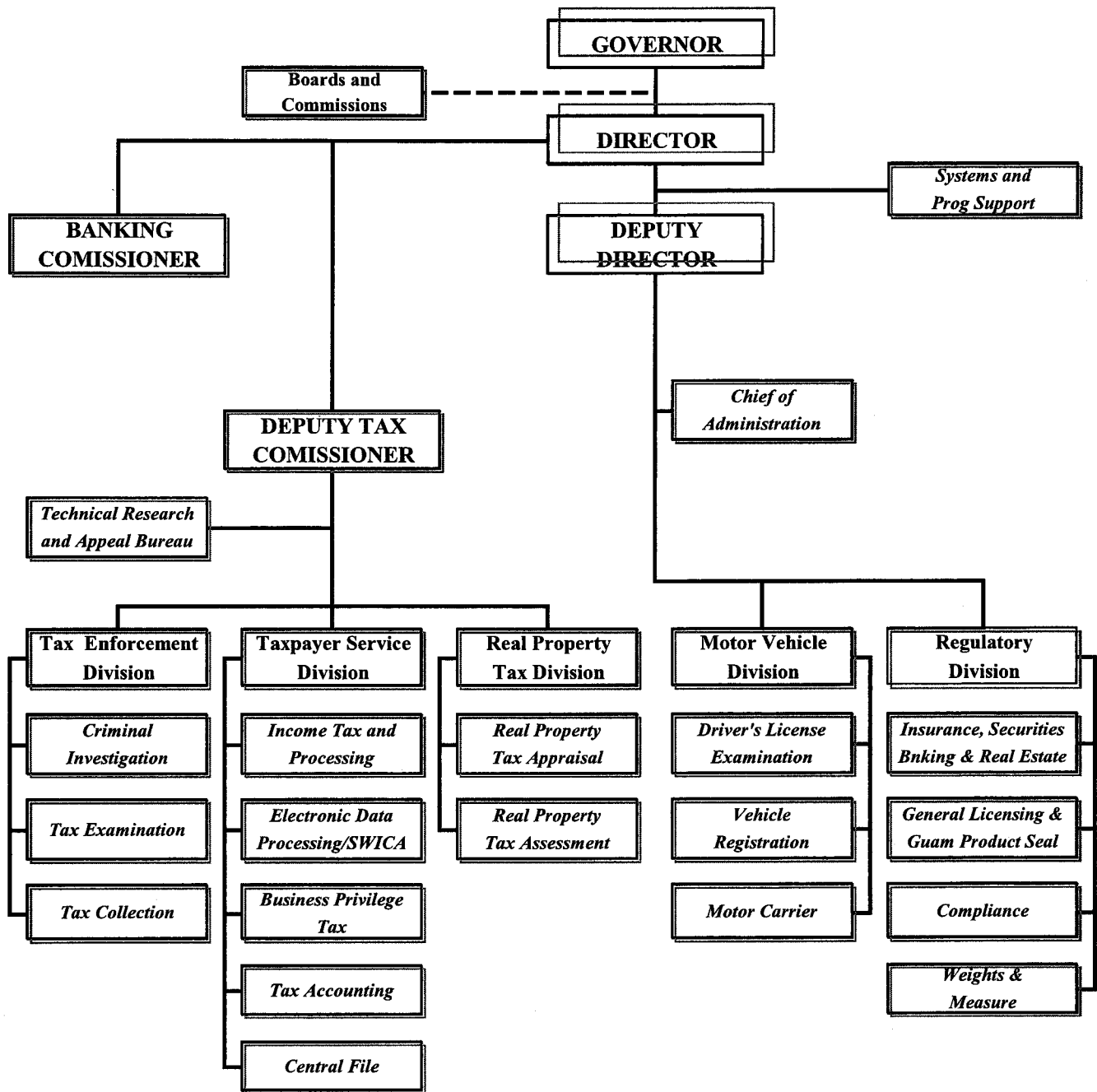
Director

Paul J. Pablo

Deputy Director (Acting)

Department of Revenue and Taxation

Fiscal Year 2011 Organizational Chart



**Government of Guam
Fiscal Year 2011 Budget
Agency Narrative**

Function: Revenue and Taxation
Agency: Department of 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.

Government of Guam
Fiscal Year 2011 Budget
Program Budget Digest

[BBMR BD-1]

Function: Revenue and Taxation
Agency: Department of Revenue and Taxation
Program: SUMMARY

Budget Account Code	Appropriation Classification	A	B	Governor's Request			
		FY 2009 Expenditures & Encumbrances	FY2010 Authorized Level	FY 2011	FY 2011	FY 2011	FY 2011
				General Fund	Federal Fund(s)	Other Fund/I	Total Req. (C+D+E)
PERSONNEL SERVICES							
111	Regular Salaries/Increments/Special Pay	5,075,014	6,473,421	6,105,866	-	478,225	6,584,091
112	Overtime	112,040	149,979	200,000	-	11,370	211,370
113	Benefits	1,535,678	1,905,095	2,113,645	-	173,674	2,287,319
114	Insurance Benefits (Medical / Dental / Life)	-	247,217	-	-	-	-
	TOTAL PERSONNEL SERVICES	6,722,732	8,775,711	8,419,511	-	663,269	9,082,780
OPERATIONS							
220	TRAVEL-Off-Island/Mileage Reimbursement	-	-	-	-	8,500	8,500
230	CONTRACTUAL SERVICES:	1,464,973	1,542,232	-	-	1,480,095	1,480,095
233	OFFICE SPACE RENTAL:	1,087,782	1,132,200	1,244,849	-	-	1,244,849
240	SUPPLIES & MATERIALS:	42,424	50,000	-	-	137,730	137,730
250	EQUIPMENT:	-	25,000	-	-	-	-
271	DRUG TESTING	675	1,000	1,000	-	-	1,000
290	MISCELLANEOUS	-	250,000	-	-	-	-
	TOTAL OPERATIONS	2,595,855	3,000,432	1,245,849	-	1,626,325	2,872,174
UTILITIES							
361	Power	-	-	-	-	-	-
362	Water/Sewer	-	-	-	-	-	-
363	Telephone/Toll	69,570	113,764	-	-	113,764	113,764
	TOTAL UTILITIES	69,570	113,764	-	-	113,764	113,764
701	INDIRECT COST	-	-	-	-	-	-
450	CAPITAL OUTLAY	-	-	-	-	-	-
	TOTAL APPROPRIATIONS	9,388,156	11,889,907	9,665,360	-	2,403,358	12,068,718
1/ Better Public Service Fund (\$1,585,109) Tax Collection Enhancement Fund (\$818,249)							
FULL TIME EQUIVALENTS (FTEs)							
	UNCLASSIFIED	8	8	8	-	-	8
	CLASSIFIED	133	162	152	-	14	166
	TOTAL FTEs	141	170	160	-	14	174

AGENCY: Department of Revenue and Taxation

PROGRAM: Summary

FUND: General Fund / TCEF (Special Fund) / 100% Federal

RATIO: 100%

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
No.	Division	Total Salary	Total Overtime	Total Special	Total Increment Amt.	OSTC-ED-E Subtotal	Retirement (R*27.86%)	Retire (DD) (\$16.66/26PPP-E)	Social Security (S*2.4%)	Medical (M*4.2%)	Life (L*4.00%)	Medical (Premium-E)	Dental (Premium-E)	Total Benefits (G+H+I+J+K+L+M)	(P+N) TOTAL
1	Executive Direction	726,970	37,340	0	6,624	770,935	211,699	2,599	3,427	11,179	2,610	22,609	2,958	257,080	1,028,015
2	Motor Vehicle	607,919	0	0	10,067	617,987	169,699	5,631	0	8,961	3,132	24,324	3,156	214,903	832,890
3	Regulatory	883,726	0	0	5,389	889,114	244,151	3,465	0	12,892	3,654	25,973	3,135	293,270	1,182,385
4	Tax Enforcement	1,802,090	70,420	0	14,526	1,887,035	518,180	10,396	0	27,362	7,482	53,733	6,831	623,984	2,511,019
5	Taxpayer Services	1,531,722	92,240	0	14,781	1,638,743	449,999	13,369	0	23,762	8,178	52,429	6,171	553,907	2,192,650
6	Real Property Tax	495,849	0	0	6,203	502,052	137,864	4,765	0	7,280	2,784	15,742	2,067	170,501	672,553
	Total General Fund	6,048,277	200,000	0	57,589	6,305,866	1,731,591	40,225	3,427	91,435	27,840	194,810	24,318	2,113,645	8,419,511
7	Tax Collection Enhancement Fund (Special Fund)	469,685	11,370	-	8,540	489,595	134,443	4,765	-	7,099	2,436	22,162	2,769	173,674	663,269
8	Motor Carrier Safety Assistance Program (100% Fed)	210,949	-	-	-	210,949	57,221	3,465	0	3,059	1,392	9,515	1,248	75,900	286,849
	Grand Total:	6,728,910	211,370	0	66,130	7,006,410	1,923,255	48,455	3,427	101,593	31,668	226,487	28,335	2,363,220	9,369,629

AGENCY: Department of Revenue and Taxation

PROGRAM: Summary

FUND: General Fund / TCEF (Special Fund) / 100% Federal

RATIO: 100%

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
No.	Division	Total Salaries	Total Overtime	Total Special	Total Increment Amt.	(B+C+D+E) Subtotal	Retirement (K*26.04%)	Rate (DD) (\$16.66*26.04%)	Social Security (6.2% K)	Benefits Medicare (0.45% K)	Life (7.00% E)	Medical Premium (E)	Dental Premium (E)	Total Benefits (G thru M)	(F+N) TOTAL
1	Executive Direction	695,851	0	0	2,199	698,050	181,772	2,166	3,427	10,122	2,436	21,361	2,790	224,074	922,124
2	Motor Vehicle	591,307	37,077	0	5,964	634,348	165,184	5,631	0	9,198	3,132	24,324	3,156	210,625	844,973
3	Regulatory	862,104	20,251	0	9,820	892,175	232,322	3,465	0	12,937	3,654	25,973	3,135	281,486	1,173,661
4	Tax Enforcement	1,766,415	37,312	0	18,542	1,822,269	474,519	9,530	0	26,423	7,482	52,071	6,615	576,639	2,398,909
5	Taxpayer Services	1,446,487	0	0	17,075	1,463,562	381,111	12,128	0	21,222	7,656	49,933	5,835	477,886	1,941,447
6	Real Property Tax	489,694	30,348	0	2,539	522,581	136,080	4,765	0	7,577	2,784	15,742	2,067	169,015	691,596
	Total General Fund	5,851,857	124,988	0	56,139	6,032,984	1,570,989	37,685	3,427	87,478	27,144	189,404	23,598	1,939,725	7,972,709
7	Tax Collection Enhancement Fund (Special Fund)	455,718	24,991	-	6,460	487,169	126,859	4,765	-	7,064	2,436	22,162	2,769	166,055	653,224
8	Motor Carrier Safety Assistance Program (100% Fed)	211,353	-	-	-	211,353	55,036	3,465	-	3,065	1,392	9,515	1,248	73,721	285,074
	Grand Total:	6,518,928	149,979	0	62,599	6,731,506	1,752,884	45,915	3,427	97,607	30,972	221,081	27,615	2,179,501	8,911,007

**Government of Guam
Fiscal Year 2011 Budget
Program Budget Digest**

[BBMR BD-1]

**Function: Revenue and Taxation
Agency: Department of Revenue and Taxation
Program: Better Public Service Fund**

Budget Account Code	Appropriation Classification	A	B	Governor's Request			
		FY 2009 Expenditures & Encumbrances	FY 2010 Authorized Level	FY 2011	FY 2011	FY 2011	FY 2011
				General Fund	Federal Fund(s)	Other Fund/1	Total Req. (C+D+E)
PERSONNEL SERVICES							
111	Regular Salaries/Increments/Special Pay					-	-
112	Overtime					-	-
113	Benefits					-	-
114	Insurance Benefits (Medical / Dental / Life)					-	-
	TOTAL PERSONNEL SERVICES	-	-	-	-	-	-
OPERATIONS							
220	TRAVEL-Off-Island/Mileage Reimbursement	-	-			8,500	8,500
							-
230	CONTRACTUAL SERVICES:	957,180	1,542,232			1,438,879	1,438,879
							-
233	OFFICE SPACE RENTAL:						-
							-
240	SUPPLIES & MATERIALS:	37,507				137,730	137,730
							-
250	EQUIPMENT:	-	-	-		-	-
							-
271	DRUG TESTING	-					-
							-
290	MISCELLANEOUS	-					-
							-
	TOTAL OPERATIONS	994,687	1,542,232	-	-	1,585,109	1,585,109
UTILITIES							
361	Power					-	-
362	Water/Sewer					-	-
363	Telephone/Toll					-	-
	TOTAL UTILITIES	-	-	-	-	-	-
701	INDIRECT COST						-
450	CAPITAL OUTLAY			-			-
	TOTAL APPROPRIATIONS	994,687	1,542,232	-	-	1,585,109	1,585,109
/1 Specify Fund Source							
FULL TIME EQUIVALENTS (FTE)							
	UNCLASSIFIED					-	-
	CLASSIFIED					-	-
	TOTAL FTE						

Schedule A- Off-Island Travel/Local Mileage Reimbursement

Department/Agency: DEPT. OF REVENUE AND TAXATION

Division: Tax Enforcement/Real Property Tax

Program: Tax Collection/Property Tax Appraisal

Fund: Better Public Service Fund

Purpose / Justification for Travel				
Mileage reimbursement for 1 year - Field Work				
No.	Position Title	Mileage	Rate	
24	Revenue Officers			\$ 5,500.00
7	Property Tax Appraisers			\$ 3,000.00

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

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

Function: Revenue and Taxation
 Agency: Department of Revenue and Taxation
 Program: Better Public Service Fund

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Schedule B - Contractual

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
Lease/Maintenance Copier, Printer & Fax	1 year		86,900.00	X	
Unlimited Air-time use on radio	1 year		5,360.00	X	
AS400 Software Maintenance	1 year		450,000.00	X	
E-Commerce Maint/Network	1 year		250,000.00	X	
On-site maintenance computer equipment	1 year		140,000.00	X	
Basic Cable Service (3) lines	1 year		1,755.00	X	
Technical Support Firewall	1 year		4,000.00	X	
Lease misc PBX/Microwave equipment	1 year		17,500.00	X	
Alarm monitoring services	1 year		660.00	X	
Security System service/preventive maint.	1 year		14,700.00	X	
Annual Maint Nokia Checkpoint IP710	1 year		5,365.00	X	
Long Distance Call service	1 year		550.00	X	
Internet Service	1 year		5,400.00	X	
Janitorial Service	1 year		40,000.00	X	
Preventive and Software maint of the Scanner	1 year		40,000.00	X	
Printing of Forms & Decals	1 year		310,972.00	X	
Publication (Delinquent list RPT)	1 year		36,947.00	X	
Subscription of Tax Codes and Regulations	1 year		15,000.00	X	
Membership Dues (NAIC, ARELLO)	1 year		13,770.00	X	
TOTAL			1,438,879.00		

Schedule C - Office Space Rental

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

Schedule D - Supplies & Materials

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
Driver's License Camera Supplies	1 year		32,500.00	X	
Vehicle License Plates	1 year		37,500.00	X	
Office Supplies			25,000.00	X	
Postage	1 year		42,730.00	X	
TOTAL			137,730.00		

BBMR96A

Schedule E - Equipment

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
			-		
			-		
TOTAL			-		

Schedule F - Miscellaneous

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

Schedule G - Capital Outlay

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

Government of Guam
 Fiscal Year 2011 Budget
 Program Budget Digest

[BBMR BD-1]

Function: Revenue and Taxation
 Agency: Department of Revenue and Taxation
 Program: Tax Collection Enhancement Fund

Budget Account Code	Appropriation Classification	FY 2009 Expenditures & Encumbrances	FY2010 Authorized Level	Governor's Request			
				FY 2011 General Fund	FY 2011 Federal Fund(s)	FY 2011 Other Fund/1	FY 2011 Total Req. (C+D+E)
PERSONNEL SERVICES							
111	Regular Salaries/Increments/Special Pay	-	585,226			478,225	478,225
112	Overtime	-				11,370	11,370
113	Benefits	-	170,256			173,674	173,674
114	Insurance Benefits (Medical / Dental / Life)	-					-
	TOTAL PERSONNEL SERVICES	-	755,482	-	-	663,269	663,269
OPERATIONS							
220	TRAVEL-Off-Island/Mileage Reimbursement	-				-	-
						41,216	41,216
230	CONTRACTUAL SERVICES:						-
							-
233	OFFICE SPACE RENTAL:						-
							-
240	SUPPLIES & MATERIALS:	-					-
							-
250	EQUIPMENT:						-
							-
271	DRUG TESTING						-
							-
290	MISCELLANEOUS						-
							-
	TOTAL OPERATIONS	-	-	-	-	41,216	41,216
UTILITIES							
361	Power						-
362	Water/Sewer					113,764	113,764
363	Telephone/Toll						-
	TOTAL UTILITIES	-	-	-	-	113,764	113,764
701	INDIRECT COST						-
450	CAPITAL OUTLAY						-
	TOTAL APPROPRIATIONS	-	755,482	-	-	818,249	818,249
/I Specify Fund Source							
FULL-TIME EQUIVALENTS (FTE)							
	UNCLASSIFIED	-	-	-	-	-	-
	CLASSIFIED	-	14	-	-	14	14
	TOTAL FTE	-	14	-	-	14	14

Function: Revenue and Taxation
Agency: Department of Revenue and Taxation
Program: Tax Collection Enhancement Fund

BBMR96A

Schedule B - Contractual

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
On-site maintenance computer equipment	1 year		41,216.00	X	
TOTAL			41,216.00		

Schedule C - Office Space Rental

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

Schedule D - Supplies & Materials

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

BBMR96A

Schedule E - Equipment

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
			-		
			-		
			-		
TOTAL			-		

Schedule F - Miscellaneous

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

Schedule G - Capital Outlay

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

FUNCTIONAL
AREA: Revenue and Taxation

Government of Guam
Proposed Staffing Pattern
Fiscal Year 2011

[BBMR SP-2]

AGENCY: Department of Revenue and Taxation

PROGRAM: TAX ENFORCEMENT/Tax Collection Enhancement Fund

FUND: Special Fund

RATIO: 100%

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
Position Number	Position Title	Name of incumbent	Grade Step	Rate	Salary	Overtime	Days off	Incremental Dates	Days Assigned	Base Pay Subject	Retirement (6.25-10%)	Health (10%)	Medical (2.5-5%)	Life (1.75%)	Medical (Continuing)	Unempl. (Continuing)	Acc. Benefit (Unempl.)	FOIA (CASS)		
1	2247	Revenue Officer II	Francisco, Francis J.	J14	100%	43,440	0	0	Aug-11	253	43,693	11,998	0	0	634	174	1,248	168	14,222	57,915
2	2250	Revenue Officer II	Herrera, Melissa G. ***	J9	100%	36,593	3,790	0	Feb-11	842	41,224	11,320	433	0	598	174	1,662	216	14,403	55,627
3	2268	Revenue Officer II	Rodriguez, Diana D. ***	J11	100%	39,180	0	0	Feb-11	914	40,094	11,010	433	0	581	174	3,262	387	15,847	55,941
4	2256	Revenue Officer II	Miner, Jean F.	J10	100%	37,855	3,790	0	Dec-10	1,103	42,749	11,739	0	0	620	174	2,861	360	15,754	58,502
5	2255	Revenue Officer II	Taitano, Patricia B. ***	J9	100%	36,593	3,790	0	Jun-11	421	40,804	11,205	433	0	592	174	0	0	12,404	53,207
6	2259	Revenue Officer I	Accad, Milma ***	I11	100%	36,527	0	0	Oct-10	1,278	37,805	10,381	433	0	548	174	1,248	168	12,953	50,757
7	2264	Revenue Officer I	Guerrero-Rios, Judith F. ***	I10	100%	35,291	0	0		0	35,291	9,691	433	0	512	174	3,262	387	14,459	49,750
8	2260	Revenue Officer I	Lizama, Jesse J. ***	I12	100%	37,805	0	0	May-11	551	38,356	10,533	433	0	556	174	0	0	11,696	50,052
9	2277	Revenue Officer I	Villagomez, Christine A. ***	I5	100%	29,410	0	0	Dec-10	980	30,390	8,345	433	0	441	174	3,262	387	13,042	43,432
10	2647	Revenue Officer I	Blaz, Matthew C. ***	I5	100%	29,410	0	0	Jun-11	392	29,801	8,183	433	0	432	174	1,248	168	10,639	40,440
11	8098	Revenue Officer I	Gumatao, Carmencita B.	I13	100%	39,128	0	0		0	39,128	10,745	0	0	567	174	0	0	11,486	50,614
12	2655	Administrative Aide	Tudela, Christine C. ***	F9	100%	28,128	0	0	Nov-10	890	29,018	7,968	433	0	421	174	2,861	360	12,217	41,235
13	0201	Clerk Typist II	Gonzales, Adoracion T. ***	E5	100%	22,902	0	0	Oct-10	916	23,818	6,541	433	0	345	174	0	0	7,493	31,311
14																				
15																				
16																				
17																				
18																				
19	0280	Messenger Clerk	Vacant	D1	100%	17,424	0	0		0	17,424	4,785	433	0	253	174	1,248	168	7,060	24,484
20																				
21																				
22																				
23																				
24																				
25																				
26																				
27																				
28																				
29																				
30																				
			Grand Total			469,685	11,370	0		8,540	489,595	134,443	4,765	0	7,099	2,436	22,162	2,769	173,674	663,269

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

** Unclassified

*** DC PLAN

AGENCY: Department of Revenue and Taxation

PROGRAM: TAX ENFORCEMENT/Tax Collection Enhancement Fund

FUND: Special Fund

RATIO: 100%

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)-(R) Benefits				(S)	(T)	
Position Number	Position Title	Name of Incumbent	Grade Step	Fra. (%)	Salary	Overtime	Special*	Increment Date	Inc. Amount	O. Gr. Subtotal	Retirement (K-25.0%)	Retire. (DDU) (\$16,662/0.01%)	Social Security (6.2/0.3%)	Medical (0.45/0.3%)	Life (174.0/1%)	Medical (Premium/E)	Dental (Premium/E)	Total Benefits (Col. thru R)	TOTAL (K+T)	
1	2247	Revenue Officer II	Francisco, Francis J.	J14	100%	43,440	2,671	0	Aug-11	0	46,111	12,007	0	0	669	174	1,248	168	14,266	60,377
2	2250	Revenue Officer II	Herrera, Melissa G. ***	J9	100%	36,593	2,671	0	Aug-11	0	39,264	10,224	433	0	569	174	1,662	216	13,279	52,543
3	2268	Revenue Officer II	Rodriguez, Diana D. ***	J11	100%	39,180	2,671	0	Feb-09	831	42,682	11,114	433	0	619	174	3,262	387	15,989	58,671
4	2256	Revenue Officer II	Miner, Jean F.	J10	100%	37,855	2,671	0	Dec-10	0	40,527	10,553	0	0	588	174	2,861	360	14,536	55,062
5	2255	Revenue Officer II	Taitano, Patricia B. ***	J8	100%	35,331	2,671	0	Dec-09	956	38,958	10,145	433	0	565	174	0	0	11,317	50,275
6	2259	Revenue Officer I	Accad, Milma ***	I11	100%	36,527	2,327	0	Oct-10	0	38,854	10,117	433	0	563	174	1,248	168	12,704	51,558
7	2264	Revenue Officer I	Guerrero-Rios, Judith F. ***	I9	100%	34,115	2,327	0	Oct-09	1,069	37,511	9,768	433	0	544	174	3,262	387	14,568	52,079
8	2260	Revenue Officer I	Lizama, Jesse J. ***	I12	100%	37,805	0	0	May-11	0	37,805	9,844	433	0	548	174	0	0	11,000	48,804
9	2277	Revenue Officer I	Villagomez, Christine A. ***	I4	100%	27,939	2,327	0	Dec-09	1,114	31,380	8,171	433	0	455	174	3,262	387	12,883	44,262
10	2647	Revenue Officer I	Blaz, Matthew C. ***	I4	100%	27,939	2,327	0	Jun-10	446	30,712	7,997	433	0	445	174	1,248	168	10,466	41,178
11	8098	Revenue Officer I	Gumataotao, Carmencita B.	I12	100%	37,805	2,327	0	Dec-09	1,003	41,135	10,712	0	0	596	174	0	0	11,482	52,617
12	2655	Administrative Aide	Tudela, Christine C. ***	F9	100%	25,571	0	0	Nov-10	0	25,571	6,659	433	0	371	174	2,861	360	10,858	36,429
13	0201	Clerk Typist II	Gonzales, Adoracion T. ***	E4	100%	19,779	0	0	Oct-09	1,041	20,820	5,422	433	0	302	174	0	0	6,331	27,151
14																				
15																				
16																				
17	0280	Messenger Clerk	Vacant	D1	100%	15,840	0	0	Dec-10	0	15,840	4,125	433	0	230	174	1,248	168	6,378	22,218
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TCEF Grand Total						455,718	24,991	0		6,460	487,169	126,859	4,765	0	7,064	2,436	22,162	2,769	166,055	653,224

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

** Unclassified

*** DC PLAN

**Decision Package
FY 2011**

Department: REVENUE AND TAXATION

Division/Section: EXECUTIVE DIRECTION

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

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 Taxpreparer'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.

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.

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 2009 Level of Accomplishment	FY 2010 Anticipated Level	FY 2011 Projected Level
<i>Written Responses</i>	400	450	450
<i>Testimony</i>	15	15	15
<i>Office Visits</i>	3,500	3,500	4,000
<i>Income Tax/GRT</i>	6,818,479	2,500,000	3,000,000
<i>Tax Exemption</i>	49	50	50
<i>Rulings</i>	2	5	5
<i>S Corp Election</i>	34	30	35
<i>Change in Acctg Period/Method</i>	10	5	10
<i>Passport Applicant Transaction</i>	11,020	12,120	16,500

Government of Guam
Fiscal Year 2011 Budget
Program Budget Digest

[BBMR BD-1]

Function: Revenue and Taxation
Agency: Department of Revenue and Taxation
Program: Executive Direction

Budget Account Code	Appropriation Classification	Governor's Request					
		FY 2009 Expenditures & Encumbrances	FY2010 Authorized Level	Governor's Request			
				FY 2011 General Fund	FY 2011 Federal Fund(s)	FY 2011 Other Fund/1	FY 2011 Total Req. (C+D+E)
PERSONNEL SERVICES							
111	Regular Salaries/Increments/Special Pay	678,879	644,334	733,594		-	733,594
112	Overtime	17,528	-	37,340		-	37,340
113	Benefits	188,817	157,763	257,080		-	257,080
114	Insurance Benefits (Medical / Dental / Life)		21,284				
	TOTAL PERSONNEL SERVICES	885,225	823,381	1,028,014	-	-	1,028,014
OPERATIONS							
220	TRAVEL-Off-Island/Mileage Reimbursement	-	-			-	-
230	CONTRACTUAL SERVICES:	507,794					
233	OFFICE SPACE RENTAL:	1,087,782	1,132,200	1,244,849		-	1,244,849
240	SUPPLIES & MATERIALS:	4,917	50,000			-	-
250	EQUIPMENT:	-	25,000	-		-	-
271	DRUG TESTING	675	1,000	1,000			1,000
290	MISCELLANEOUS	-	250,000				
	TOTAL OPERATIONS	1,601,168	1,458,200	1,245,849	-	-	1,245,849
UTILITIES							
361	Power	-	-	-		-	-
362	Water/Sewer	-	-	-		-	-
363	Telephone/Toll	69,570	113,764			-	
	TOTAL UTILITIES	69,570	113,764	-	-	-	-
701	INDIRECT COST	-					
450	CAPITAL OUTLAY	-					
	TOTAL APPROPRIATIONS	2,555,962	2,395,345	2,273,863	-	-	2,273,863
/1 Specify Fund Source							
FULL-TIME EQUIVALENTS (FTE)							
	UNCLASSIFIED	6	6	6		-	6
	CLASSIFIED	7	8	9		-	9
	TOTAL FTE	13	14	15			15

Function: Revenue and Taxation
Agency: Department of Revenue and Taxation
Program: Executive Direction

BBMR96A

Schedule B - Contractual

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

Schedule C - Office Space Rental

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
PSMT dba PriceSmart	12 mos	101,456	1,217,472.00	X	
Late payment, interest fee & Rpt Taxes	1 year		27,377.00	X	
TOTAL			1,244,849.00		

Schedule D - Supplies & Materials

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

BBMR96A

Schedule E - Equipment

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

Schedule F - Miscellaneous

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

Schedule G - Capital Outlay

Description	Quantity	Unit Price	Total Price	Funded in FY 2010?	
				Yes	No
TOTAL			-		

AGENCY: Department of Revenue and Taxation

PROGRAM: EXECUTIVE DIRECTION/Director's Office

FUND: General Fund

RATIO: 100%

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
Position No.	Position Title	Name of Incumbent	Grade Step	Rate	Salary	Overtime	Special	Increment Date	Inc. (Retroactive)	Retirement (R-1)	Retirement (R-2)	Ret. (DDI) (\$16.66/26BB/27A)	Social Security (6.2%/7.65%)	Medical (10.45%/9.6%)	Life (1.24/0.07%)	Medical Premium (0.07%)	Dental (Premium)	Total Benefits (Total R)	TOTAL (R+S)	
1	2001	Director **	Hagan, Artemio B.	LL2	100%	88,915	0		0	88,915	24,416	0	0	1,289	174	4,077	168	30,124	119,039	
2	2131	Deputy Tax Commissioner	Rios Jr., Joseph LG.	S12	100%	86,043	0	Oct-10	3,012	89,055	24,454	0	0	1,291	174	3,262	387	29,569	118,624	
3	2423	Chief of Administration	Villanueva, Edmond G.	O11	100%	57,741	5,790		0	63,531	17,446	0	0	921	174	2,019	252	20,812	84,343	
4	2528	Administrative Officer	Palomo, Maryann S. ***	L11	100%	45,289	4,540		0	49,829	13,683	433	0	723	174	1,248	168	16,429	66,258	
5	8141	Word Processing Secretary II	Cepeda, Victoria MP	H15	100%	39,144	2,130		0	41,274	11,334	0	0	598	174	0	387	12,493	53,767	
6																				
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9																				
10	2004	Administrative Assistant	Vacant	J1	100%	25,236	0		0	25,236	6,930	433	0	366	174	2,019	252	10,174	35,410	
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Grand Total:						342,368	12,460		0	3,012	357,840	98,263	866	0	5,189	1,044	12,625	1,614	119,601	477,441

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

** Unclassified

*** DC PLAN

FUNCTIONAL
AREA: Revenue and Taxation

Government of Guam
Proposed Staffing Pattern
Fiscal Year 2011

AGENCY: Department of Revenue and Taxation

PROGRAM: EXECUTIVE DIRECTION/Technical Research & Appeals Bureau

FUND: General Fund

RATIO: 100%

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
Position Number	Position Title	Name of incumbent	Grade	Rate	Salary	Overtime	Special	Start Date	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
1	2120	Research & Appeals Admin.	Quan, Veronica S.	Q11	100%	68,911	0	Oct-10	2,412	71,323	19,585	0	0	1,034	174	1,248	168	22,209	93,532
2	2121	Research & Appeals Officer	Salas, Reine TL.	N14	100%	58,817	5,800	Mar-11	1,200	65,817	18,073	0	0	954	174	1,248	168	20,618	86,435
3	2123	Research & Appeals Officer	Hallera, Renato T.	N12	100%	54,907	5,800		0	60,707	16,670	0	0	880	174	1,248	168	19,140	79,847
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Grand Total						182,634	11,600	0	3,612	197,847	54,329	0	0	2,869	522	3,744	504	61,967	259,814

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

** Unclassified

*** DC PLAN

Government of Guam
Proposed Staffing Pattern
Fiscal Year 2011

FUNCTIONAL
AREA: Revenue and Taxation

AGENCY: Department of Revenue and Taxation

PROGRAM: EXECUTIVE DIRECTION/System & Programming

FUND: General Fund

RATIO: 100%

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
1	2111	Systems & Programming Admin. **	P10	100%	55,274	0	0	0	0	0	55,274	15,178	0	3,427	801	174	0	0	19,581	74,855
2	2115	Program Analyst Supervisor **	O10	100%	50,717	5,260	0	0	0	0	55,977	15,371	0	0	812	174	1,248	168	17,773	78,750
3	2113	Junior Applications Programmer **	L6	100%	34,476	3,580	0	0	0	0	38,056	10,430	433	0	552	174	1,248	168	13,025	51,081
4	2407	Computer Image Recorder **	II	100%	21,389	2,220	0	0	0	0	23,609	6,483	433	0	342	174	1,248	168	8,849	32,458
5	2201	Computer Image Recorder **	II	100%	21,389	2,220	0	0	0	0	23,609	6,483	433	0	342	174	1,248	168	8,849	32,458
6																				
7																				
8																				
9																				
10	8089	Computer Operator I	GI	100%	18,723	0	0	0	0	0	18,723	5,141	433	0	271	174	1,248	168	7,436	26,159
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30																				
Grand Total					201,968	13,280	0	0	0	0	215,248	59,107	1,733	3,427	3,121	1,044	6,240	840	75,512	290,760

** Unclassified *** DC PLAN

Category	Subcategory	Salary	Benefits	Other	Total
Unclassified	DC PLAN	201,968	13,280	0	215,248
Grand Total		726,970	37,340	0	764,310

AGENCY: Department of Revenue and Taxation

PROGRAM: EXECUTIVE DIRECTION/Director's Office

FUND: General Fund

RATIO: 100%

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
Position Number	Position Title	Name of Incumbent	Grade Step	Rate	Salary	Overtime	Special	Incremental Rate	Re-Admitt	CC-RR Subtotal	Retirement (K-25/24%)	Retire (DD) (3166/24/25)	Social Security (622/4%)	Medicare (125/2%)	Life (640/8)	Medical Premium (5)	Dental Premium (2)	Total Benefits (17 thru R)	Total (K-S)	
1	2001	Director **	LL2	100%	88,915	0	0		0	88,915	23,153	0	0	1,289	174	4,077	168	28,862	117,777	
2	2131	Deputy Tax Commissioner	Rios JR., Joseph LG.	S12	100%	86,043	0	0	Oct-10	86,043	22,406	0	0	1,248	174	3,262	387	27,476	113,519	
3	2423	Chief of Administration	Villanueva, Edmond G.	O10	100%	55,789	0	0	Jul-10	444	56,233	14,643	0	0	815	174	2,019	252	17,903	74,136
4	2528	Administrative Officer	Palomo, Maryann S. ***	L10	100%	43,758	0	0	Mar-10	812	44,570	11,606	433	0	646	174	1,248	168	14,275	58,845
5	8141	Word Processing Secretary II	Cepeda, Victoria MP	H14	100%	34,382	0	0	Feb-10	802	35,184	9,162	0	0	510	174	0	387	10,233	45,417
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7																				
8																				
9																				
10																				
11	2004	Administrative Assistant	Vacant	J1	100%	22,942	0	0		0	22,942	5,974	433	0	333	174	2,019	252	9,185	32,127
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Grand Total:						331,829	0	0		2,058	333,887	86,944	866	0	4,841	1,044	12,625	1,614	107,935	441,822

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

** Unclassified

*** DC PLAN

FUNCTIONAL
 AREA: Revenue and Taxation

Government of Guam
 Current Staffing Pattern
 Fiscal Year 2010

[BBMR SP-1]

AGENCY: Department of Revenue and Taxation

PROGRAM: EXECUTIVE DIRECTION/Technical Research & Appeals Bureau

FUND: General Fund

RATIO: 100%

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
Position Number	Position Title	Name of Incumbent	Grade	Rate	Salary	Overtime	Special	Increment Date	Inc. Amount	P. G. H. J. Subtotal	Retirement (G.S. 26.002)	Retiree (DD) (G.S. 26.003)	Social Security (G.S. 26.004)	Medicare (G.S. 26.005)	Life (G.S. 26.006)	Medical (Premiums)	Dental (Premiums)	Total Benefits (G.S. 26.007)	Total (G.S. 26.008)	
1	2120	Research & Appeals Admin.	Q11	100%	68,911	0	0	Oct-10	0	68,911	17,944	0	0	999	174	1,248	168	20,534	89,444	
2	2121	Research & Appeals Officer	N14	100%	58,817	0	0	Mar-11	0	58,817	15,316	0	0	853	174	1,248	168	17,759	76,576	
3	2123	Research & Appeals Officer	N11	100%	53,050	0	0	Sep-10	141	53,191	13,851	0	0	771	174	1,248	168	16,212	69,403	
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30																				
					Grand Total					141	180,918	47,111	0	0	2,623	522	3,744	504	54,504	235,423

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

** Unclassified

*** DC PLAN

FUNCTIONAL
AREA: Revenue and Taxation

Government of Guam
Current Staffing Pattern
Fiscal Year 2010

[BBMR SP-1]

AGENCY: Department of Revenue and Taxation

PROGRAM: EXECUTIVE DIRECTION/System & Programming

FUND: General Fund

RATIO: 100%

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	
Position Number	Position Title	Name of Incumbent	Grade Step	Pay (%)	Salary	Overtime	Special	Increment Date	Inc. Amount	Base Salary	Retirement (K-26.04%)	Retire (DDI) (\$16,668.26 PER YEAR)	Social Security (6.2% of BK)	Medicare (1.45% of BK)	LIFE (7.4500%)	Medical (Premium \$)	Dental (Premium \$)	Total Benefits (T-1 thru R)	TOTAL (K+S)	
1	2111	Systems & Programming Admin. **	Camacho, Benigno B.	P10	100%	55,274	0	0		0	55,274	14,393	0	3,427	801	174	0	18,796	74,070	
2	2115	Program Analyst Supervisor **	San Agustin, Christine M.	O10	100%	50,717	0	0		0	50,717	13,207	0	735	174	1,248	168	15,332	66,249	
3	2113	Junior Applications Programmer **	Quenga, Patrick V.	L6	100%	34,476	0	0		0	34,476	8,978	433	0	500	174	1,248	168	11,501	45,977
4	2201	Computer Image Recorder **	Naputi, Jessica R. ***	II	100%	21,389	0	0		0	21,389	5,570	433	0	310	174	1,248	168	7,903	29,292
5	2407	Computer Image Recorder **	Barcinas, Andrew B. ***	II	100%	21,389	0	0		0	21,389	5,570	433	0	310	174	1,248	168	7,903	29,292
6																				
7																				
8	8089	Computer Operator I	Vacant	G1	100%	0	0	0		0	0	0	0	0	0	0	0	0	0	0
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Grand Total						183,245	0	0		0	183,245	47,717	1,299	3,427	2,657	870	4,992	672	61,635	244,880

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

Position Number	Position Title	Name of Incumbent	Grade Step	Pay (%)	Salary	Overtime	Special	Increment Date	Inc. Amount	Base Salary	Retirement (K-26.04%)	Retire (DDI) (\$16,668.26 PER YEAR)	Social Security (6.2% of BK)	Medicare (1.45% of BK)	LIFE (7.4500%)	Medical (Premium \$)	Dental (Premium \$)	Total Benefits (T-1 thru R)	TOTAL (K+S)	
Exec Direction Grand Total						695,851	0	0		2,199	698,050	181,772	2,166	3,427	10,122	2,436	21,361	2,790	224,074	922,124