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Doris Flores Brooks, CPA, CGFM
Public Auditor

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Judith T. Won Pat, Ed. D.

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December 23, 2013

Honorable Judith T. Won Pat, Ed.D.
Speaker
I Mina Trentai Dos Na Liheslaturan Guåhan
155 Hesler Place
Hagatna, Guam 96910

Dear Speaker Won Pat:

Hafa Adai! Transmitted herewith is OPA Report No. 13-05, Government of Guam Wide Personnel Costs Analysis from FY 2008 to FY 2012.

For your convenience, you may also view and download the report in its entirety at www.guamopa.org.

Should you have any questions, please contact Rachel Field, Auditor-In-Charge at 475-0390 ext. 206 or Ashley Gaerlan, Audit Staff at ext. 208.

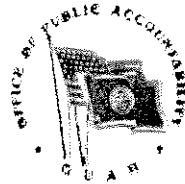
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Doris Flores Brooks, CPA, CGFM
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**Government of Guam Wide
Personnel Costs Analysis
October 1, 2007 through September 30, 2012**

**OPA Report No. 13-05
December 2013**

Distribution:

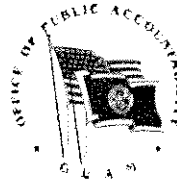
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Lt. Governor of Guam
Speaker, 32nd Guam Legislature
Senators, 32nd Guam Legislature
Chief Fiscal Advisor
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Executive Summary
Government of Guam Wide Personnel Costs Analysis
October 1, 2007 through September 30, 2012
OPA Report No. 13-05, December 2013

In our analysis of the Government of Guam's (GovGuam) personnel costs and employee counts among 53 agencies, we found that although both have generally increased over the five-year period from fiscal year (FY) 2008 to FY 2012, growth occurred only in some agencies with the largest growth occurring in the priority areas of public education, public safety, and public health. Specifically:

- Government personnel costs (inclusive of salaries and benefits) grew by 15% or \$86 million (M), going from \$589.6M to \$675.6M, of which ten agencies made up 78% of the increase;
 - Of the 10 agencies, those in the areas of education (30% or \$26M), health (13% or \$10.8M), utilities (12% or \$9.9M), and public safety (11% or \$9.7M) represented the bulk of the growth at 62% or \$62.6M of the \$86M.
- The number of employees increased by 3% or 402 people from 11,880 to 12,282;
 - The priority areas employed 60% of the FY 2012 government workforce with education at 4,887 employees or 40%, health at 1,635 or 13%, and public safety at 885 or 7%.
- There were 252 employees or 2% of the employee population who each earned over \$100 thousand (K) in FY 2012; however, there were wide ranges in the salaries of employees holding similar positions within agencies in the same area including education, health, public safety, and utilities; and
- The average annual salary (excluding benefits) of a GovGuam employee increased from \$38.1K in FY 2008 to \$40.6K in FY 2012.

Personnel Costs Increased by \$86M or 15%

GovGuam's total personnel costs increased by \$86M or 15%, from \$589.6M in FY 2008 to \$675.6M in FY 2012. Of the \$86M increase, 78% or \$66.7M was primarily due to personnel cost increases in the top 10 agencies which include the Department of Education (DOE) with a \$14.7M increase and made up 17% of the increase, Guam Memorial Hospital (GMHA) at \$10.8M and 13%, University of Guam (UOG) at \$7.2M and 8%, Guam Power Authority (GPA) at \$6.3M and 7%, and the Port Authority of Guam (PAG) at \$5.7M and 7%.

Three agencies' [GMHA, Guam Fire Department (GFD), and the Guam Police Department (GPD)] personnel costs increased, despite decreased employee counts. We also found that the Department of Public Works (DPW) had the greatest decrease in personnel costs (\$2.4M or 13%), going from \$18.3M in FY 2008 to \$14.3M in FY 2012; followed by the Department of Integrated Services for Individuals with Disabilities (DISID), which decreased by \$619K or 33% from \$1.9M to \$1.3M.

Growth in Number of Government Employees

The total number of GovGuam employees increased by 3% or 402 employees from 11,880 in FY 2008 to 12,282 in FY 2012. In FY 2012, five of the 53 agencies employed 54% of the government workforce: 3,803 employees at DOE, 967 at GMHA, 824 at UOG, 543 at GPA, and 479 at the Agency for Human Resource Development (AHRD). AHRD ranked in the top five agencies with the largest employee counts primarily due to temporary part-time employees within the various employment programs, such as the Summer Youth Employment Program. While most agencies (i.e., AHRD, DOE, and UOG) hired additional employees, other agencies (i.e., GMHA, DPW, and Department of Agriculture) experienced decreased employee counts during the five-year period.

Average GovGuam Employee Salary Increased by 8%

We found that the GovGuam employees' average annual salary (excluding benefits) generally increased from \$38.1K in FY 2008, to \$39K in FY 2009, down to \$37.8K in FY 2010, up to \$40.5K in FY 2011, and then \$40.6K in FY 2012. Between FY 2008 to FY 2012, this was an increase of \$2.5K or 7%.

The top five agencies with the largest average annual salary in FY 2012 were: (1) Office of the Chief Medical Examiner, (2) GFD, (3) Public Defender Service Corporation, (4) GMHA, and (5) Guam Community College (GCC). Over a five-year period, GFD's annual salary increased \$18K or 31% from \$58.5K to \$76.5K and GMHA increased \$8.3K or 17% from \$48.5K to \$56.7K.

Employees Compensated Over \$100K

Of the 12,282 GovGuam employees in FY 2012, 252 employees from 21 agencies received a salary over \$100K, which amounted to \$34.3M or 5% of total salaries. The agencies with the largest number of employees who earned over \$100K were: GMHA (64 employees), UOG (47), DOE (46), GFD (25), GPA (19), and Judiciary (12). We found that there were wide ranges among the salaries of employees holding similar positions in agencies within the same priority areas in the government.

Priority Areas

In line with past and current administrations' policies, we found that the priority areas of public education, public health, and public safety accounted for 65% or \$442.4M of the \$675.6M in total personnel costs in FY 2012. Public education agencies (DOE, UOG, and GCC) made up 40% or \$271.7M of the total personnel costs. Public health agencies (GMHA, DMHSA, and DPHSS) made up 15% or \$102.7M of FY 2012 total personnel costs. Public safety agencies (GFD, GPD and DOC) made up 10% or \$68M.

Conclusion

While personnel costs and employee counts have generally increased, there were certain agencies (e.g., DOE, GMHA, and UOG) that experienced significant increases in personnel costs, while others (e.g., DPW and DISID) remained stagnant or even decreased in costs. We found that the largest growth in personnel costs were in the priority areas of education, health, and public safety, which were in line with past and current administrations' policies.

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Glossary of Acronyms

AHRD	Agency for Human Resource Development	GFD	Guam Fire Department
BBMR	Bureau of Budget and Management Research	GGRF	Government of Guam Retirement Fund
BSP	Bureau of Statistics and Planning	GHC	Guam Housing Corporation
CLTC	Chamorro Land Trust Commission	GHURA	Guam Housing & Urban Renewal Authority
CME	Office of the Chief Medical Examiner	GIAA	Guam International Airport Authority
CQA	Customs & Quarantine Agency	GMHA	Guam Memorial Hospital Authority
CSC	Civil Service Commission	GOV	Governor's Office
DCA	Department of Chamorro Affairs	GovGuam	Government of Guam
DISID	Department of Integrated Services for Individuals with Disabilities	GPA	Guam Power Authority
DLM	Department of Land Management	GPD	Guam Police Department
DMA	Department of Military Affairs	GPT	Guam Preservation Trust
DMHSA	Department of Mental Health and Substance Abuse	GRTA	Guam Regional Transit Authority
DOA	Department of Administration	GVB	Guam Visitor's Bureau
DOAG	Department of Agriculture	GWA	Guam Waterworks Authority
DOC	Department of Corrections	HRR	Hagatna Restoration and Development
DOE	Department of Education	Judiciary	Judiciary of Guam
DOL	Department of Labor	K	Thousand
DPHSS	Department of Public Health and Social Services	Lt. GOV	Lieutenant Governor's Office
DPR	Department of Parks and Recreation	M	Million
DPW	Department of Public Works	MCOG	Mayor's Council of Guam
DRT	Department of Revenue and Taxation	OAG	Office of the Attorney General
DYA	Department of Youth Affairs	OPA	Office of Public Accountability
FY	Fiscal Year	PAG	Port Authority of Guam
GCC	Guam Community College	PBS Guam	Guam Educational Telecommunications Corporation
GCEC	Guam Commission for Educator Certification	PDSC	Public Defender Service Corporation
GEC	Guam Election Commission	Suruhanu	Office of the Education Suruhanu
GEDA	Guam Economic Development Authority	UOG	University of Guam
GEO	Guam Energy Office	VAO	Veterans Affairs Office
GEPA	Guam Environmental Protection Agency		





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Introduction

This report presents the results of our analysis of the GovGuam personnel costs for the five-year period from FY 2008 to FY 2012. Our analysis encompassed employees from the three branches of government, including all autonomous agencies and instrumentalities. This engagement was conducted as part of our annual audit work plan and is the first personnel analysis conducted by the OPA on a government-wide basis. Our objectives were to determine:

- Whether GovGuam personnel costs and employee counts increased and/or decreased over the five-year period;
- The average salary of government employees; and
- The government employees receiving over \$100K and from which agencies.

The objective, scope, methodology, and prior audit coverage are detailed in Appendices 1 and 2. Refer to the Glossary of Terms for the various acronyms in this report.

Background

Between FY 2008 and FY 2012, there were 53 government agencies including autonomous agencies that were part of our analysis. There are 18 agencies that administer and process payroll. DOA is responsible for processing payroll for its employees and 35 other line agencies of the Executive Branch; as well as some instrumentalities like the OPA and the MCOG. The remaining 17 agencies process their own payroll. These agencies and their employee counts as of FY 2012 are:

	<u>Employee Count</u>		<u>Employee Count</u>
1. Department of Administration (DOA)	4,217	10. Guam International Airport Authority (GIAA)	192
2. Guam Department of Education (DOE)	3,803	11. Guam Legislature	150
3. Guam Memorial Hospital Authority (GMHA)	967	12. Guam Housing & Urban Renewal Authority (GHURA)	104
4. University of Guam (UOG)	824	13. Public Defender Service Corporation (PDSC)	49
5. Guam Power Authority (GPA)	543	14. Government of Guam Retirement Fund (GGRF)	40
6. Judiciary of Guam (Judiciary)	364	15. Guam Visitors Bureau (GVB)	31
7. Port Authority of Guam (PAG)	361	16. Guam Economic Development Authority (GEDA)	30
8. Guam Waterworks Authority (GWA)	312	17. Guam Housing Corporation (GHC)	26
9. Guam Community College (GCC)	260	18. Guam Educational Telecommunications Corporation (PBS Guam)	9
		Total Employee Count	12,282

Of the 18 agencies that process their own payroll, two agencies (DOA and DOE) process payroll for over 3,000 employees; three agencies (GMHA, UOG, and GPA) process payroll for 500 to 1,000 employees; seven agencies (Judiciary, PAG, GWA, GCC, GIAA, Guam Legislature, and GHURA) process payroll for 100 to 500 employees; and the remaining six agencies (PDSC, GGRF, GVB, GEDA, PBS Guam, and GHC) process payroll for less than 50 employees.

Non-Government Employees

There are two agencies, PBS Guam and GPT that process payroll for non-government employees.

PBS Guam has government employees who are processed through DOA and non-government employees whose payroll is processed by PBS Guam. Non-government employees are funded through a community service grant and do not contribute to the Government of Guam Retirement Fund.

GPT is a non-profit, public corporation whose operations are primarily funded through government money and its' staff of four employees are non-government employees.

Results of Analysis

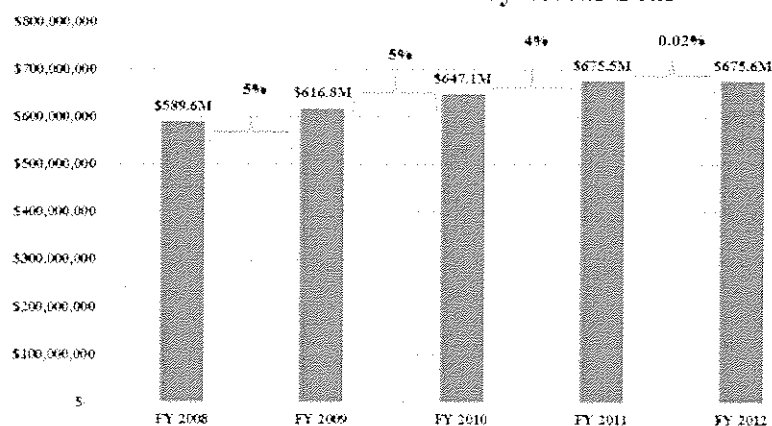
We found that while GovGuam experienced an increase in total personnel costs and employee count from FY 2008 to FY 2012, growth only occurred in some agencies, and other agencies remained stagnant or decreased. Specifically:

- **GovGuam personnel costs (inclusive of salaries and benefits) grew by 15% or \$86M, going from \$589.6M in FY 2008 to \$675.6M in FY 2012.** The 10 agencies with the largest dollar increases made up 78% or \$66.7M of the \$86M increase and were DOE, GMHA, UOG, GPA, PAG, GFD, Judiciary, GPD, GCC, and GWA.
- **The number of GovGuam employees increased by 3% or 402 people from 11,880 to 12,282.** The significant increases in employee counts of agencies such as the AHRD, DOE, UOG, DMHSA, and GCC were offset by decreases experienced by GMHA, DPW, and GFD.
- **The average annual salary (excluding benefits) of a GovGuam employee increased by 7%, going from \$38.1K in FY 2008 to \$40.6K in FY 2012.** The agencies with the greatest average salaries in FY 2012 were CME, GFD, PDSC, GMHA, and GCC.
- **There were 252 employees or 2% of the 12,282 employees who earned over \$100K in FY 2012.** Most employees were from GMHA (64), UOG (47), and DOE (46).
- **In line with past and current administrations' policies, the largest growth in personnel costs were in the priority areas of education, public safety, and public health.¹** Collectively agencies in these three areas received 62% or \$53.4M of the \$86M increase over the five-year period and employed 60% or 7,407 of the FY 2012 government workforce.

Personnel Costs Increased by \$86M

GovGuam's total personnel costs (inclusive of salaries and benefits) increased by 15% or \$86M, from \$589.6M in FY 2008 to \$675.6M in FY 2012. The aggregate personnel costs increased annually between 4% and 5% from FY 2008 to FY 2011. However, for the most recent time period, FY 2011 to FY 2012, the rate of growth was minimal at less than 1%. See Chart 1 for the aggregate personnel costs by fiscal year.

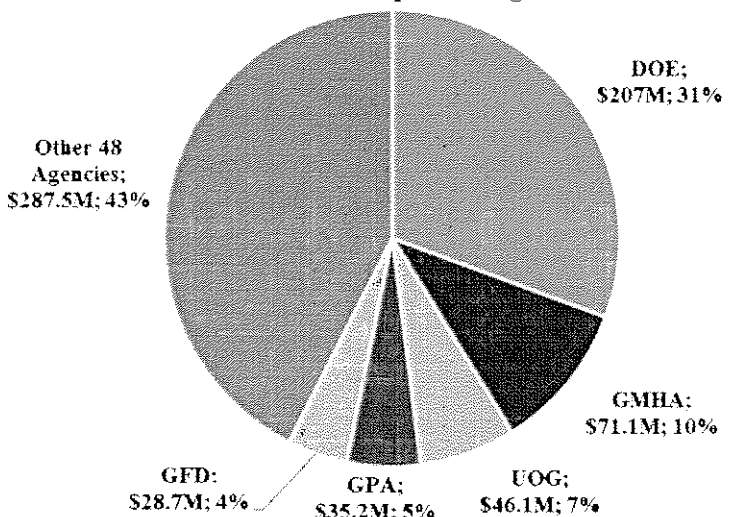
Chart 1: Personnel Costs by Fiscal Year



¹ For the purpose of this analysis, DOE, UOG, and GCC were considered to be part of the education priority area; GFD, GPD, and DOC were considered to be part of public safety; and GMHA, DMHSA, and DPHSS were considered to be part of public health.

Chart 2 illustrates the personnel costs of the top five agencies in FY 2012 that represent 57% of total personnel costs in comparison to the remaining 48 agencies that represent 43%. See Appendix 3 for a detailed list of personnel costs by agency and fiscal year.

Chart 2: FY 2012 Personnel Costs of Top Five Agencies and Other Agencies



Top 10 Agencies with Largest Increase/Decrease in Personnel Costs

When analyzing the annual personnel costs data among the 53 agencies, we noted the increases and decreases in personnel costs by both changes in dollar amount and percentage change.

Increase/Decrease by Dollar Amount

The top 10 agencies with the largest increase in personnel costs by dollar amount between FY 2008 and FY 2012 were: (1) DOE, (2) GMHA, (3) UOG, (4) GPA, (5) PAG, (6) GFD, (7) Judiciary, (8) GPD, (9) GCC, and (10) GWA. These 10 agencies made up 78% or \$66.7M of the \$86M increase in personnel costs between the five-year period. See Table 1 below.

Table 1: Top 10 Agencies by Largest Dollar Increase

Agency	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total	2008 - 2012 \$ Increase	% Change	Common Size Ratio of \$ Change
1 DOE	\$ 192,267,526	\$ 193,124,643	\$ 192,878,168	\$ 204,817,895	\$ 206,983,006	\$ 990,071,238	\$ 14,715,480	8%	17%
2 GMHA	60,360,198	64,698,459	67,868,412	71,613,197	71,144,276	335,684,542	10,784,078	13%	13%
3 UOG	38,954,726	40,593,315	41,999,395	45,474,875	46,119,277	213,141,588	7,164,551	18%	8%
4 GPA	28,850,927	30,148,645	31,376,430	33,503,379	35,182,509	159,061,890	6,331,582	22%	7%
5 PAG	14,948,419	15,104,670	17,630,692	20,013,381	20,598,607	88,295,769	5,650,188	38%	7%
6 GFD	23,426,912	25,766,868	28,118,252	28,729,099	28,719,494	134,760,625	5,292,582	23%	6%
7 Judiciary	18,049,114	21,917,344	20,550,975	22,685,194	22,767,501	105,970,128	4,718,387	26%	5%
8 GPD	20,468,346	21,583,945	23,913,130	25,171,321	24,860,592	115,997,334	4,392,246	21%	5%
9 GCC	14,541,691	16,700,853	16,411,229	18,065,422	18,616,374	84,335,569	4,074,683	28%	5%
10 GWA	15,286,063	15,870,652	18,085,703	18,499,114	18,891,270	86,632,802	3,605,207	24%	4%
Other 43 Agencies	\$ 162,484,933	\$ 171,245,193	\$ 188,294,900	\$ 186,913,794	\$ 181,763,132	\$ 890,701,952	\$ 19,278,200	12%	22%
Grand Total	\$ 589,638,855	\$ 616,754,587	\$ 647,127,286	\$ 675,486,671	\$ 675,646,038	\$ 3,204,653,437	\$ 86,007,183	15%	100%

Among the 10 agencies, those in the areas of education, health, utilities, and public safety have experienced the largest growth. Education agencies (DOE, UOG, and GCC) made up 30% or \$26M of the increase, a health agency (GMHA) made up 13% or \$10.8M, utilities agencies

(GPA and GWA) made up 12% or \$9.9M, and public safety agencies (GFD and GPD) made up 11% or \$9.7M.

As the number of employees increased at the agency level, personnel costs were expected to correspondingly increase. While the majority of the top agencies followed the expected trend, there were three agencies (GMHA, GFD, and GPD) whose personnel costs increased, despite decreases in their respective employee counts:

- GMHA's personnel costs increased by \$10.8M or 18% from \$60.4M in FY 2008 to \$71.1M in FY 2012, despite its employee count decreasing by 45 employees or 4% from 1,012 to 967;
- GFD's personnel costs increased by \$5.3M or 23% from \$23.4M to \$28.7M, but its employee count decreased by 30 or 9% from 319 to 289 employees; and
- GPD's personnel costs increased by \$4.4M or 21% from \$20.5M to \$24.9M, but its employee count decreased by 20 employees or 5% from 392 to 372.

On the flipside, some agencies experienced a decrease in personnel costs reflective of decreases in the number of employees and consistent with the expected trend:

- DPW's personnel costs decreased by 22% or \$4M from \$18.3M in FY 2008 to \$14.3M in FY 2012, and its employee count decreased by 28% or 129 employees from 459 to 330;
- DISID's personnel costs decreased by 33% or \$619K from \$1.9M to \$1.3M, and its employee count decreased by 38% or 17 employees from 45 to 28; and
- DPR's personnel costs decreased by 16% or \$467K from \$3M to \$2.5M and its employee count decreased by 21% or 17 employees from 80 to 63.

■ Largest Percentage Increases in Personnel Costs

The top 10 agencies with the largest percentage increase in personnel costs over the five-year period were: (1) GCEC (2) VAO, (3) GRТА, (4) GEO, (5) GEC, (6) AHRD, (7) DMHSA, (8) GEDA, (9) OAG, and (10) PAG. See Table 2 for a summary and Appendix 4 for the listing of the agencies' personnel costs per fiscal year and the percentage changes of personnel costs between FY 2008 and FY 2012.

Table 2: Top 10 Agencies by Largest Percentage Change²

Agency	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total	2008 - 2012	% Change
1 GCEC	\$ 15,421	\$ 131,759	\$ 205,871	\$ 152,353	\$ 169,266	\$ 674,670	\$ 153,845	998%
2 VAO	122,607	121,525	106,181	311,225	296,845	958,383	174,238	142%
3 GRТА	-	-	889,191	342,245	362,221	1,593,657	362,221	100%
4 GEO	272,136	115,852	685,556	625,091	534,615	2,233,251	262,478	96%
5 GEC	205,078	193,370	281,345	299,607	368,709	1,348,109	163,631	80%
6 AHRD	1,702,291	2,177,549	3,122,126	2,799,772	2,738,772	12,540,509	1,036,482	61%
7 DMHSA	6,226,064	7,651,781	8,604,492	9,050,074	9,744,040	41,276,451	3,517,976	57%
8 GEDA	1,480,446	1,711,185	1,993,230	2,232,540	2,293,559	9,710,960	813,113	55%
9 OAG	7,454,379	8,446,219	9,142,943	9,786,667	10,493,396	45,323,605	3,039,017	41%
10 PAG	14,948,419	15,104,670	17,630,692	20,013,381	20,598,607	88,295,769	5,650,188	38%
Other 43 Agencies	\$ 557,212,013	\$ 581,100,677	\$ 604,465,660	\$ 629,873,717	\$ 628,046,007	\$ 3,000,698,074	\$ 70,833,994	13%
Grand Total	\$ 589,638,855	\$ 616,754,587	\$ 647,127,286	\$ 675,486,671	\$ 675,646,038	\$ 3,204,653,437	\$ 86,007,183	15%

² GRТА reported zero amounts in some fiscal years as they were not established as a separate entity at that time.

A slight increase in personnel costs typically results in a significant percentage change within agencies with smaller personnel costs compared to larger agencies. Similarly, agencies with smaller employee counts will see bigger percentage changes with the addition of just one employee compared to larger agencies. Six of the top 10 agencies (GCEC, VAO, GRТА, GEO, GEC, and GEDA) had less than fifty employees as of FY 2012. For example:

- GCEC's personnel costs increased by 998% or \$154K from \$15K to \$169K, and had one employee in FY 2008 versus three employees or 200% increase in FY 2012,
- DMHSA's personnel costs increased by 57% or \$3.5M from \$6.2M to \$9.7M. In addition, it hired 94 employees or a 69% increase, going from 137 employees in FY 2008 to 231 employees in FY 2012,³
- OAG's personnel costs increased by 41% or \$3M from \$7.5M to \$10.5M. OAG's employee count also increased by 19 or 12%, going from 163 to 182 employees, and

Number of Government Employees Increased by 402

The number of employees within GovGuam increased by 3% or 402 employees from 11,880 in FY 2008 to 12,282 in FY 2012 in comparison to personnel costs that increased by \$86M or 15%. There was a spike in the FY 2010 employee count where there was an increase of 8% or 975 employees, and was mainly attributed to the 768 temporary employees recruited by the BSP to staff the Guam 2010 Census Bureau.

Of the 53 agencies in FY 2012, five agencies employed 54% of GovGuam's workforce: DOE (3,803 employees), GMHA (967 employees), UOG (824 employees), GPA (543 employees), and AHRD. Although AHRD ranked as the 5th agency with the largest employee count (479 employees), this was primarily due to temporary part-time employees under its various employment programs, such as the Summer Youth Employment Program. The next largest agency in employee count is DPHSS with 437 employees.

The priority areas employed 60% of the government workforce with education at 4,887 employees or 40%, health at 1,635 or 13%, and public safety at 885 or 7%. See Chart 3 for the number of GovGuam employees during the five-year period, Chart 4 for a breakdown by agency for FY 2012, and Appendix 5 for a breakdown of employee counts by agency and fiscal year.

³ This increase is primarily due to Executive Order 2005-42, mandated by the permanent injunction issued in the *J.C. et. al v. Felix P. Camacho, Governor of Guam, et. al*, which ordered the agency to hire critical personnel through the appointment of a Federal Management Team.

Chart 3: GovGuam Employee Count by Fiscal Year

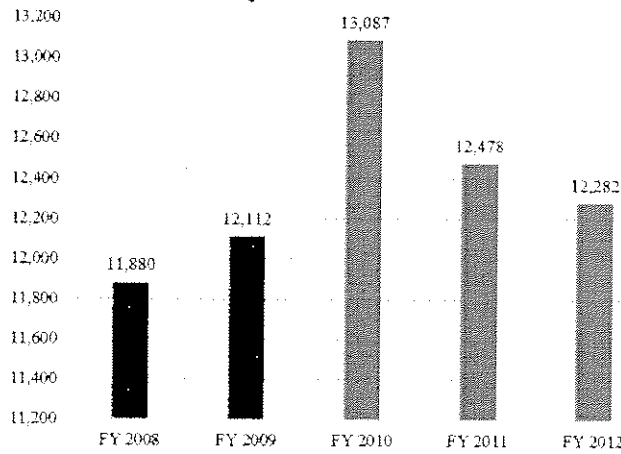
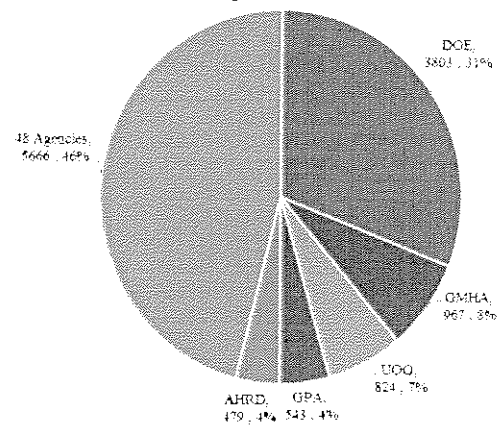


Chart 4: FY 2012 Employee Counts of Top Five Agencies and Other Agencies



When comparing each government agency's employee count in FY 2008 with its employee count in FY 2012, DOE, UOG, GCC and Judiciary were among the agencies that experienced increased employee counts, but not necessarily the largest percentage increase. These increases in personnel counts were slightly offset by the decreases experienced by agencies, such as DPW, GMHA, GFD, and the DOAG during the same period. See Table 3 for the largest increases and decreases in employee count.

Table 3: Largest Increases and Decreases in Employee Counts

Largest Increase in Employee Counts				
Agency	FY 2008	FY 2012	2008 - 2012	% Change
1 AHRD	288	479	191	66%
2 DOE	3,643	3,803	160	4%
3 UOG	714	824	110	15%
4 DMHSA	137	231	94	69%
5 GCC	232	260	28	12%
6 Judiciary	339	364	25	7%
7 MCOG	225	250	25	11%
8 OAG	163	182	19	12%
9 DRT	164	182	18	11%
10 GPA	525	543	18	3%

Largest Decrease in Employee Counts				
Agency	FY 2008	FY 2012	2008 - 2012	% Change
1 DPW	459	372	-87	-19%
2 GMHA	1,012	967	-45	-4%
3 GOV Office	143	100	-43	-30%
4 GFD	319	289	-30	-9%
5 DOAG	108	81	-27	-25%
6 DYA	116	90	-26	-22%
7 GPD	392	372	-20	-5%
8 DISID	45	28	-17	-38%
9 DPR	80	63	-17	-21%
10 DOC	237	224	-13	-5%

Of the 53 agencies, there were five agencies that had the same number of employees in FY 2008 and FY 2012, including the BBMR, DLM, and CME.

GovGuam Employees' Average Annual Salary Increased by 7%

For the purpose of this analysis, the average salary was calculated by dividing the total amount paid (base salary and other pay) to the employees for each fiscal year and dividing it by the number of employees in the agency at fiscal year-end. Employees' benefits were excluded from this calculation. We found that a GovGuam employee's average annual salary increased from \$38.1K in FY 2008, to \$39K in FY 2009, down to \$37.8K in FY 2010, up to \$40.5K in FY 2011, and then \$40.6K in FY 2012. Between FY 2008 to FY 2012, this was an increase of \$2.5K or 7%.

At the agency level and as of FY 2012, the average annual salary ranged from \$4.6K at AHRD where several of the 479 employees were on a temporary basis to \$85.8K at CME where one of the three employees receives a salary over \$100K. Table 4 lists the top 10 agencies with the largest and smallest average annual salaries as of FY 2012. See Appendix 6 for the expanded list of agencies' average annual salary by fiscal year.

Table 4: Top Ten Agencies with Largest and Smallest FY 2012 Average Salary

Largest Average Salary			Smallest Average Salary		
Agency	Employee Count	Average Salary	Agency	Employee Count	Average Salary
1 CME	3	\$ 85,765	1 AHRD	479	\$ 4,555
2 GFD	289	\$ 76,477	2 DOL	196	\$ 12,950
3 PDSC	49	\$ 60,595	3 MCOG	250	\$ 20,591
4 GMHA	967	\$ 56,704	4 GEC	11	\$ 25,189
5 GCC	260	\$ 54,778	5 CLTC	11	\$ 25,654
6 BBMR	18	\$ 54,199	6 Lt. Gov	25	\$ 27,613
7 GIAA	192	\$ 53,942	7 DCA	45	\$ 27,888
8 GPD	372	\$ 50,977	8 VAO	8	\$ 28,005
9 DOC	225	\$ 49,186	9 DPR	63	\$ 29,746
10 CSC	10	\$ 48,728	10 DMA	46	\$ 30,995

Note: Although GPT does not employ government employees, its average annual salary would have ranked one of the highest if it were included. GPT's average salaries increased by 22% or \$13K from \$60K in FY 2008 to \$73K in FY 2012 with about four employees for each year.

We found that the average salary of employees in certain agencies exceed the FY 2012 average salary of \$40.6K primarily due to laws that were passed over time. For example:

- As discovered in OPA Report No. 11-06, GFD uniformed personnel (firefighters) work five 24-hour shifts or a total of 120 hours over a two-week pay period. Title 4 G.C.A. § 6219 mandates that firefighters, except for the Fire Chief, be compensated at a regular rate of 106 hours per pay period and at one-and-a-half times the regular hourly rate for hours worked in excess of 106 hours in a 14-day pay period. Thus, firefighters automatically receive 14 hours of overtime on top of the 106-hour pay period. While the 106-hour pay period is in line with the Fair Labor Standards Act and Title 29 of the Code of Federal Regulations, the 14 hours of scheduled overtime is a benefit afforded at management's discretion,
- Title 10 G.C.A. § 55102 allowed an annual 10% across-the-board pay raise for all uniformed public safety personnel over a four-year period commencing October 1, 2008.
- Title 4 G.C.A. § 6229.6 allowed for nurses and other healthcare professionals who have a national or Guam Board certification, and are practicing in their area or certification to receive certification pay, which is calculated at 15% of base rate, and
- Title 4 G.C.A. § 6229.7(b) allowed weekend pay for all work performed between the hours of 12:00 midnight on any Friday and 12:00 midnight of the following Sunday night to be compensated at the rate of one-and-one-half times the regular straight time rate of the nurse or any employee who is responsible for direct delivery of patient services.

In line with the overall increase in average annual salary, many agencies experienced a similar trend. Table 5 below lists the top 10 agencies whose average salaries have grown by dollar amount. For example:

- GFD's annual salary increased by \$18K or 31% from \$58.5K to \$76.5K;
- GIAA increased by \$10.3K or 24% from \$43.6K to \$53.9K;
- GEDA increased by \$9.7K or 27% from \$36.2K to \$45.8K;
- GPD increased by \$9.3K or 22% from \$41.7K to \$51K; and
- GMHA increased by \$8.3K or 17% from \$48.5K to \$56.7K.

Table 5: Average Salaries by Largest Dollar Change

Agency	2008	2009	2010	2011	2012	\$ Change FY08-12	% Change
1 GRTA	\$ -	\$ -	\$ 37,645	\$ 50,560	\$ 43,869	\$ 43,869	100%
2 GCEC	\$ 12,272	\$ 33,989	\$ 26,067	\$ 19,007	\$ 40,722	\$ 28,450	232%
3 GFD	\$ 58,497	\$ 66,325	\$ 73,587	\$ 75,360	\$ 76,477	\$ 17,980	31%
4 GIAA	\$ 43,645	\$ 47,676	\$ 48,642	\$ 51,738	\$ 53,942	\$ 10,297	24%
5 GEDA	\$ 36,184	\$ 40,523	\$ 47,505	\$ 50,173	\$ 45,842	\$ 9,658	27%
6 GPD	\$ 41,668	\$ 44,559	\$ 47,788	\$ 50,815	\$ 50,977	\$ 9,309	22%
7 PAG	\$ 33,234	\$ 34,089	\$ 38,320	\$ 40,379	\$ 41,688	\$ 8,454	25%
8 DYA	\$ 23,842	\$ 26,983	\$ 32,953	\$ 33,304	\$ 32,132	\$ 8,289	35%
9 GMHA	\$ 48,453	\$ 54,946	\$ 50,722	\$ 56,125	\$ 56,704	\$ 8,251	17%
10 DOAG	\$ 26,763	\$ 27,855	\$ 32,496	\$ 32,688	\$ 34,525	\$ 7,762	29%

Of the agencies with the largest dollar change in average salary, three agencies experienced an increase in their employee count rather than a decrease.

- The average salary of a GCEC employee grew by 232% or \$28.5K from \$12.3K in FY 2008 to \$40.7K in FY 2012. The number employees increased by 2 employees going from 1 employee in FY 2008 to 3 employees in FY 2012.
- GEDA's average salary grew by 27% or \$9.7K from \$36.2K in FY 2008 with 25 employees to \$45.8K in FY 2012 with 30 employees.
- PAG's average salary grew by 25% or \$8.5K from \$33.2K in FY 2008 with 345 employees to \$41.7K in FY 2012 with 361 employees.

Although uncommon, some agencies experienced decreased average annual salaries between FY 2008 and FY 2012. Of the 10 agencies with the largest decrease in average salary, seven had an increase in employee count while the remaining three either remained constant or slightly decreased. Table 6 lists the top 10 agencies whose average salaries decreased. For example:

- GEC decreased by \$15.5K from \$40.7K to \$25.2K;
- CSC experienced an increase of one in employee count from 9 in FY 2008 to 10 in FY 2012, but the average salary decreased by \$7K or 13% from \$55.7K to \$48.7K.; and
- GEO's employee count increased from 5 to 11 in FY 2008 which resulted in a 15% or \$6.2K decrease in average salary from \$41.8K in FY 2008 to \$35.6K in FY 2012.

Table 6: Average Salaries by Largest Decrease in Dollar Amount

Agency	2008	2009	2010	2011	2012	\$ Change FY 08-12	% Change
1 GEC	\$ 40,722	\$ 28,672	\$ 36,230	\$ 25,497	\$ 25,189	\$ (15,533)	-38%
2 HRR	\$ 14,252	\$ 20,474	\$ -	\$ -	\$ -	\$ (14,252)	-100%
3 Lt. Gov Office	\$ 39,864	\$ 38,296	\$ 42,536	\$ 24,394	\$ 27,613	\$ (12,251)	-31%
4 CSC	\$ 55,693	\$ 43,726	\$ 36,071	\$ 45,105	\$ 48,728	\$ (6,965)	-13%
5 GEO	\$ 41,811	\$ 7,302	\$ 32,424	\$ 26,137	\$ 35,604	\$ (6,207)	-15%
6 OPA	\$ 39,612	\$ 31,054	\$ 38,642	\$ 41,947	\$ 33,478	\$ (6,134)	-15%
7 CLTC	\$ 30,519	\$ 30,621	\$ 28,063	\$ 29,908	\$ 25,654	\$ (4,865)	-16%
8 DMHSA	\$ 36,019	\$ 35,400	\$ 38,031	\$ 39,473	\$ 31,249	\$ (4,770)	-13%
9 PBS Guam	\$ 40,806	\$ 38,410	\$ 36,660	\$ 37,398	\$ 37,081	\$ (3,725)	-9%
10 VAO	\$ 31,343	\$ 30,987	\$ 27,134	\$ 26,321	\$ 28,005	\$ (3,339)	-11%

Average Annual Salaries Inclusive of Benefits

We also attempted to calculate the average annual salary inclusive of benefits and noted certain shifts in agency rankings (from Table 4 and Appendix 6) as the benefits for some agencies appear greater than other agencies. See Table 7 for the top 10 agencies' average annual salaries inclusive of benefits and Appendix 7 for the expanded listing.

Table 7: Top Agencies' FY 2012 Average Annual Salary Inclusive of Benefits

Largest Average Salary			Smallest Average Salary		
Agency	Employee Count	Average Salary	Agency	Employee Count	Average Salary
1 CME	3	\$ 115,953	1 AHRD	479	\$ 5,718
2 GFD	289	\$ 99,375	2 DOL	196	\$ 16,514
3 PDSC	49	\$ 82,327	3 MCOG	250	\$ 27,984
4 GEDA	30	\$ 76,452	4 GEC	11	\$ 33,519
5 GMHA	967	\$ 73,572	5 CLTC	11	\$ 35,753
6 GIAA	192	\$ 72,486	6 VAO	8	\$ 37,106
7 BBMR	18	\$ 72,287	7 Lt. Gov	25	\$ 38,095
8 GCC	260	\$ 71,601	8 DCA	45	\$ 38,443
9 GHC	26	\$ 68,103	9 DPR	63	\$ 40,400
10 GPD	372	\$ 66,830	10 DMA	46	\$ 42,015

Note: With benefits, GPT's average salaries would rank as the third largest average salary at \$74K with about four employees for FY 2012.

For example, the average salary without benefits of a GEDA employee was \$45.8K (Appendix 6), but this increases to \$76.5K when benefits are included in the calculation (Table 7 and Appendix 7). Where GEDA was not part of the top agencies with the largest average annual salary (without benefits), it would become the 4th agency with the largest average annual salary (with benefits), and it would exceed the average salaries of GMHA and GPD. We did not analyze these differences in depth. Benefits did not significantly affect the rankings of the agencies with the smallest average salary.

Personnel Receiving over \$100K

In our analysis of government employees who received over \$100K in FY 2012, it was expected that some agencies would have some positions whose salaries would be set within the \$100K range. For example, our performance audit of GMHA Compensation (OPA Report No. 12-04) identified a number of GMHA employees who received salaries over \$100K. There are also laws in place that set salaries for public officials, such as the Justices, the Public Auditor, and the Attorney General at or in excess of \$100K.

Among the government employees employed in FY 2012, 2% or 252 of the 12,282 employees received a salary over \$100K with total salaries of \$34.3M or 5% of the cumulative personnel costs of \$675.6M. These employees came from 21 agencies with the largest number of employees coming from GMHA (64 employees), UOG (47), and DOE (46). See Table 8 for the agencies with employees who received pay over \$100K in FY 2012.

Table 8: FY 2012 Personnel Receiving Over \$100K

	Agency	No. of Employees	Total Salary Paid	Average Salary
1	GMHA	64	\$ 12,286,814	\$ 191,981
2	UOG	47	\$ 5,634,450	\$ 119,882
3	DOE ⁴	46	\$ 5,248,085	\$ 114,089
4	GFD	25	\$ 2,671,535	\$ 106,861
6	GPA	19	\$ 2,231,179	\$ 117,430
5	Judiciary	12	\$ 1,495,124	\$ 124,594
7	DPHSS	9	\$ 1,135,631	\$ 126,181
8	OAG	6	\$ 650,571	\$ 108,428
9	DMHSA	4	\$ 610,133	\$ 152,533
10	PDSC	4	\$ 437,775	\$ 109,444
11	GWA ⁴	3	\$ 312,732	\$ 104,244
12	DOC	2	\$ 261,797	\$ 130,898
13	GCC	2	\$ 237,245	\$ 118,622
14	GIAA	2	\$ 210,259	\$ 105,130
15	CME	1	\$ 197,995	\$ 197,995
16	DOA	1	\$ 126,437	\$ 126,437
17	PAG	1	\$ 111,405	\$ 111,405
18	GGRF	1	\$ 103,318	\$ 103,318
19	AGR	1	\$ 101,806	\$ 101,806
20	GPD	1	\$ 100,144	\$ 100,145
21	OPA	1	\$ 100,006	\$ 100,006
	TOTAL	252	\$ 34,264,440	\$ 135,970

We noted that not all employees who were compensated over \$100K in FY 2012 had a base salary of at least \$100K as a number of employees received other pay (i.e. overtime, night differential pay, holiday pay, certification pay, etc.) in order to be compensated over \$100K. For example, while there were 64 GMHA employees with compensation over \$100K, 22 of them have a base salary less than \$100K, but other pay such as overtime, night differential, weekend pay, certification pay, etc. and the 24-hour nature of GMHA allowed certain employees to earn in excess of \$100K.

⁴ Personnel costs data provided by DOE and GWA was incomplete, therefore amounts could be greater.

Wide Salary Ranges of Employees in Agencies with Similar Service Areas

We found that there were wide ranges among the salaries of employees in agencies with similar service areas within the government during FY 2012; specifically, among the education, public safety, health, and utility agencies.

Within the education agencies, 47 UOG employees and 46 DOE employees received over \$100K compared to two GCC employees. Employees that received over \$100K from these institutions held positions like President, Vice President, Professor, Dean, Comptroller, Deputy Superintendent, and others.

Within the health agencies, 64 GMHA employees received over \$100K, compared to nine at DPHSS and four at DMHSA. Employees that received over \$100K from these agencies held positions like Physician, Hospital Pharmacist, Staff Nurse, Physician Specialist, Chief Pharmacist, and Psychiatric Nurse Administrator.

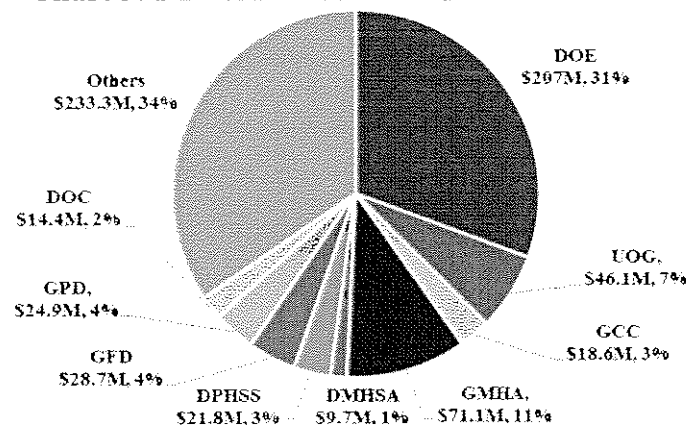
Within the public safety agencies, 25 GFD personnel received over \$100K in FY 2012, compared to two DOC employees and only one GPD employee. Employees that received over \$100K held positions such as Fire Captain, Fire Service Specialist, Fire Battalion Chief, Correction Facility Superintendent, Firefighter I, and Police Sergeant I.

Similarly, within the utility agencies, 19 GPA employees received over \$100K in FY 2012, compared to three GWA employees. Employees that received over \$100K held positions such as General Manager, Chief Financial Officer, and Engineers.

Priority Areas

In line with past and current administrations' policies, we found that the priority areas of public education, public health, and public safety accounted for 65% or \$442.4M of the \$675.6M in total personnel costs in FY 2012. Public education agencies (DOE, UOG, and GCC) made up 40% or \$271.7M of the total personnel costs. Public health agencies (GMHA, DMHSA, and DPHSS) made up 15% or \$102.7M of FY 2012 total personnel costs. Public safety agencies (GFD, GPD and DOC) made up 10% or \$68M. See chart 5 for further detail.

Chart 5: FY 2012 Allocation of Personnel Costs



Public Education

As shown in Table 1 and Appendix 3, DOE, UOG, and GCC were among the top 10 agencies that experienced the largest dollar increases in personnel costs for the five-year period which was 34% or \$26M of the \$86M increase. As noted in Table 3, DOE, UOG, and GCC were also among the top agencies that experienced the largest increase in employee counts, increasing by 160, 110, and 28 employees, respectively. As of FY 2012, these agencies employed 40% or 4,887 of the government workforce. While DOE and UOG's average salaries remained fairly consistent (Appendix 6), GCC's average salary grew by 11% or \$5.6K from \$49.2K in FY 2008 to \$54.8K in FY 2012 and its number of employees increased by 28 from 232 to 260.

Public Health

GMHA was among the top agencies that had the largest dollar increase during the five-year period (Table 1) holding 13% or \$10.8M of the \$86M increase. DMHSA and DPHSS also saw an increase of \$3.5M and \$1.4M, respectively. DMHSA's personnel costs went from \$6.2M to \$9.7M and DPHSS' costs grew from \$20.4M to \$21.8M over the five years (Appendix 3). GMHA and DPHSS were among the top agencies with the largest employee counts (Chart 4 and Appendix 5), and DMHSA was one of the top agencies that had one of the largest increases in employee counts. GMHA was also among the top agencies with the largest average salary in FY 2012 (Table 4).

Public Safety

GFD and GPD were also among the top agencies that experienced the largest dollar increase for the five-year period (Table 1) holding 11% or \$9.7M of the \$86M increase. GFD grew by \$5.3M or 23%, GPD by \$4.4M or 21%, and DOC by \$2M or 16% in FY 2012. Despite GFD, GPD, and DOC experiencing decreases in their employee counts over the five-year period (Table 3), these three agencies were among the top agencies with the largest average salaries in FY 2012 (Table 4). GFD's average salary was \$76.5K, a 31% increase over the five years; followed by GPD's average salary of \$51K, a 22% growth; and DOC's average salary at \$49.2K or 16% increase. GFD also had 25 firefighters who earned in excess of \$100K, followed by DOC with two employees and GPD with one. As stated previously, management's discretion to allow routine scheduled 14 hours of overtime every two weeks, contributed to firefighters receiving significantly more pay compared to GPD and DOC. As of FY 2012, the three agencies employed 7% or 885 employees of the government workforce.

Conclusion

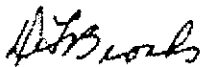
From FY 2008 to FY 2012, we found that while GovGuam personnel costs increased by \$86M or 15% to \$675.6M and employee counts increased by 402 or 3% to 12,282 employees, only some agencies experienced significant increases in personnel costs while others remained stagnant or even decreased in costs. The largest increases in personnel costs were found in the priority areas of public education, public health, and public safety which were in line with past and current administrations' policies. We also found that the average annual salary of a GovGuam employee increased by 7% or \$2.5K from \$38.1K in FY 2008 to \$40.6K in FY 2012. Lastly, 252 employees or 2% of the 12,282 employees as of FY 2012 were compensated over \$100K; however, we found wide ranges among the salaries of these higher paid employees within the agencies making up education, health, public safety, and utilities agencies.

Management Response

We provided a draft report and met with the Governor's Chief Fiscal Advisor (CFA) for comment and feedback in December 2013. Although no recommendations were made in this report, the CFA provided a response in which she applauded the office's "efforts in undertaking this monumental task" and congratulated the Public Auditor and her staff "for providing the information that can serve as a reference point in tracking the causes for some of the issues currently facing department/agencies, and the government as a whole." See official response at Appendix 8.

We appreciate the cooperation given us by the officials of the various GovGuam agencies as we conducted this analysis.

Senseramente,



Doris Flores Brooks, CPA, CGFM
Public Auditor

Appendix 1:

Objectives, Scope and Methodology

The objectives of our analysis were to determine:

- Whether GovGuam personnel costs and employee counts increased and/or decreased over the five-year period;
- The average salary of government employees with and without benefits; and
- The government employees receiving over \$100,000 (K) and from which agencies.

The scope of our engagement was the analysis of personnel costs from October 1, 2007 to September 30, 2012. We examined personnel costs as reported in the agencies' respective financial audit reports as well as supplementary payroll data provided by the various government agencies.

Scope Limitation

Although personnel cost data were obtained from various agencies, we did not assess internal controls over the processing of payroll payments or information system controls over the various payroll/financial management information systems. As we requested agencies' personnel cost data, it came to our attention that the agencies used different management information systems. Some agencies struggled with providing requested data for past years as they were not easily retrievable from their respective systems. Despite our efforts to ensure that the data obtained were comparable, in some instances, the incompleteness of detail may affect the classification of data provided in terms of base salary, other pay, benefits, etc. Data provided by DOA and other agencies were not audited to determine its reliability.

Methodology

Our methodology included a review of laws, policies, procedures, prior audit findings, hotline tips, and other information pertinent to personnel expenses. We performed the following:

- Analyzed personnel costs from GovGuam financial audit reports released for FY 2008 to FY 2012 to determine trends over the five-year period.
- Ranked the agencies by total cumulative costs, largest percentage change, and average salary. Average salaries were determined by dividing the total base pay and other pay by the number of employees reported in the financial audit report and DOA personnel costs data.
- Analyzed personnel costs data provided by DOA and autonomous agencies to further calculate the costs of base salary, other pay (i.e. overtime, weekend, night differential, hazardous, etc.), and benefits paid out by fiscal year for the line agencies and other instrumentalities.
- Determined the agencies with employees who earned over \$100K in FY 2012, what agencies they were from, and what areas of the government they were coming from.

Costs related to the non-government employees of GPT and PBS Guam are not included in the analyses within this report, however are discussed in the average salaries analyses.

We conducted this analysis in accordance with the standards for performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. These standards require that we plan our audit objectives and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

With the exception of the scope limitation noted above, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

Appendix 2:
Prior Audit Coverage

The OPA has done a number of performance audits that are related to personnel costs. Most of these audits have focused mainly on costs as they are related to the General Fund. While the performance audits listed are related to personnel costs, this will be the first analysis conducted by the OPA on a government-wide basis to include entities under all three branches of government. The following are brief descriptions of OPA's previous audits on personnel.

Government of Guam Wide Overtime

OPA's performance audit on GovGuam General Fund overtime compensation found that the \$40M was spent for overtime compensation in line agencies during the six-year period beginning of October 1, 2002 through September 30, 2008. The most overtime expenses were incurred by the public safety departments. Collectively, the Guam Police Department (GPD), Guam Fire Department (GFD), and the Department of Corrections (DOC) incurred over \$35M or 88% of overtime costs from the General Fund.

Government of Guam Leave Sharing Program

OPA's performance audit on the Government of Guam's Leave Sharing Program found that between FY 2007 to 2009, 806 line agency employees utilized 252,263 hours of donated leave time. The cost to GovGuam amounted to \$4.5M. A total of 375 DOE employees utilized the most leave sharing hours with 99,224 hours (39%) amounting to \$1.6M. Guam Fire Department (GFD) firefighters ranked second, with 24,359 hours (10%), amounting to \$958,721 for 51 employees. The application and the interpretation of leave sharing benefits are not consistent and equitable for all GovGuam employees.

GFD Non-Productive Pay on Leave and Other Compensation

OPA's performance audit on GFD's Non-Productive Pay on Leave and Other Compensation found that from FY 2007 to 2010, GovGuam spent \$6.3M in free "non-productive" time for 343,723 hours of non-productive pay on leave to 289 firefighters. The top 10 recipients received between \$63K and \$125K for hours ranging from 2,990 to 4,686 over this period. While 80 hours is the standard before overtime accrues for most government employees and 86 hours for police and corrections officers, the standard for firefighters is 106 hours. As a result, GFD uniformed personnel automatically get the 14-hour difference between 120 and 106 as overtime every pay period.

Guam Memorial Hospital Authority Compensation Controls

OPA's performance audit on GMHA's employee compensation found that between calendar years (CY) 2009 and 2011, GMHA paid an average \$10.5M annually or 21% of its annual compensation, for a total of \$31.6M, to 78 individuals who were each compensated more than \$100K per year. In addition, the audit found weak management oversight, the Safe Hours policy was not enforced, and timekeeping and payroll controls were not implemented. Further, there is no system in place to correlate the hours compensated to physicians compared to billable hours charged to patients. These and other management oversight weaknesses contributed to employees receiving more than 25% over their base pay during the three years audited without review and authorization.

Appendix 3: Breakdown of Personnel Costs by Dollar Increase

Agency	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total	2008 - 2012	% Change
1 DOE	\$ 192,267,526	\$ 193,124,643	\$ 192,878,168	\$ 204,817,895	\$ 206,983,006	\$ 990,071,238	\$ 14,715,480	8%
2 GMHA	\$ 60,360,198	\$ 64,698,459	\$ 67,868,412	\$ 71,613,197	\$ 71,144,276	\$ 335,684,542	\$ 10,784,078	18%
3 UOG	\$ 38,954,726	\$ 40,593,315	\$ 41,999,395	\$ 45,474,875	\$ 46,119,277	\$ 213,141,588	\$ 7,164,551	18%
4 GPA	\$ 28,850,927	\$ 30,148,645	\$ 31,376,430	\$ 33,503,379	\$ 35,182,509	\$ 159,061,890	\$ 6,331,582	22%
5 PAG	\$ 14,948,419	\$ 15,104,670	\$ 17,630,692	\$ 20,013,381	\$ 20,598,607	\$ 88,295,769	\$ 5,650,188	38%
6 GFD	\$ 23,426,912	\$ 25,766,868	\$ 28,118,252	\$ 28,729,099	\$ 28,719,494	\$ 134,760,625	\$ 5,292,582	23%
7 Judiciary	\$ 18,049,114	\$ 21,917,344	\$ 20,550,975	\$ 22,685,194	\$ 22,767,501	\$ 105,970,128	\$ 4,718,387	26%
8 GPD	\$ 20,468,346	\$ 21,583,945	\$ 23,913,130	\$ 25,171,321	\$ 24,860,592	\$ 115,997,334	\$ 4,392,246	21%
9 GCC	\$ 14,541,691	\$ 16,700,853	\$ 16,411,229	\$ 18,065,422	\$ 18,616,374	\$ 84,335,569	\$ 4,074,683	28%
10 GWA	\$ 15,286,063	\$ 15,870,652	\$ 18,085,703	\$ 18,499,114	\$ 18,891,270	\$ 86,632,802	\$ 3,605,207	24%
11 DMHSA	\$ 6,226,064	\$ 7,651,781	\$ 8,604,492	\$ 9,050,074	\$ 9,744,040	\$ 41,276,451	\$ 3,517,976	57%
12 OAG	\$ 7,454,379	\$ 8,446,219	\$ 9,142,943	\$ 9,786,667	\$ 10,493,396	\$ 45,323,605	\$ 3,039,017	41%
13 GIAA	\$ 11,399,538	\$ 12,706,013	\$ 12,775,098	\$ 13,744,204	\$ 13,917,232	\$ 64,542,085	\$ 2,517,694	23%
14 DOC	\$ 12,425,145	\$ 13,408,561	\$ 15,497,670	\$ 14,982,686	\$ 14,397,233	\$ 70,711,294	\$ 1,972,088	16%
15 CQA	\$ 6,564,310	\$ 7,711,243	\$ 7,910,089	\$ 8,440,467	\$ 8,308,817	\$ 38,934,925	\$ 1,744,506	27%
16 DPHSS	\$ 20,357,734	\$ 20,516,061	\$ 21,613,696	\$ 22,095,744	\$ 21,804,888	\$ 106,388,123	\$ 1,447,155	7%
17 DRT	\$ 7,552,076	\$ 7,753,376	\$ 8,533,649	\$ 9,046,109	\$ 8,829,082	\$ 41,714,291	\$ 1,277,006	17%
18 PDSC	\$ 2,957,410	\$ 3,309,537	\$ 3,344,945	\$ 3,665,758	\$ 4,034,034	\$ 17,311,684	\$ 1,076,624	36%
19 AHRD	\$ 1,702,291	\$ 2,177,549	\$ 3,122,126	\$ 2,799,772	\$ 2,738,772	\$ 12,540,509	\$ 1,036,482	61%
20 MCOG	\$ 6,043,875	\$ 6,772,844	\$ 6,644,610	\$ 6,647,188	\$ 6,995,984	\$ 33,104,500	\$ 952,109	16%
21 GEDA	\$ 1,480,446	\$ 1,711,185	\$ 1,993,230	\$ 2,232,540	\$ 2,293,559	\$ 9,710,960	\$ 813,113	55%
22 GHURA	\$ 4,757,016	\$ 5,187,354	\$ 5,359,213	\$ 5,747,433	\$ 5,401,022	\$ 26,452,038	\$ 644,006	14%
23 DOA	\$ 6,648,055	\$ 7,052,764	\$ 6,995,993	\$ 7,581,868	\$ 7,213,601	\$ 35,492,281	\$ 565,547	9%
24 DMA	\$ 1,441,108	\$ 1,667,105	\$ 1,852,342	\$ 1,943,876	\$ 1,932,707	\$ 8,837,139	\$ 491,599	34%
25 Legislature	\$ 5,831,561	\$ 6,235,951	\$ 6,307,092	\$ 6,867,450	\$ 6,314,146	\$ 31,556,200	\$ 482,585	8%
26 GVB	\$ 1,462,476	\$ 1,448,263	\$ 1,542,224	\$ 1,738,183	\$ 1,838,358	\$ 8,029,504	\$ 375,882	26%
27 GRTA	\$ -	\$ -	\$ 889,191	\$ 342,245	\$ 362,221	\$ 1,593,657	\$ 362,221	100%
28 DYA	\$ 3,537,800	\$ 3,659,694	\$ 3,942,459	\$ 4,077,112	\$ 3,887,474	\$ 19,104,540	\$ 349,673	10%
29 GHC	\$ 1,429,581	\$ 1,339,871	\$ 1,525,561	\$ 1,676,996	\$ 1,770,686	\$ 7,742,695	\$ 341,105	24%
30 DOL	\$ 2,962,634	\$ 2,987,877	\$ 3,382,284	\$ 3,443,765	\$ 3,236,747	\$ 16,013,307	\$ 274,113	9%
31 GEO	\$ 272,136	\$ 115,852	\$ 685,556	\$ 625,091	\$ 534,615	\$ 2,233,251	\$ 262,478	96%
32 BSP	\$ 1,908,998	\$ 1,930,128	\$ 9,127,869	\$ 2,206,948	\$ 2,151,556	\$ 17,325,498	\$ 242,558	13%
33 VAO	\$ 122,607	\$ 121,525	\$ 106,181	\$ 311,225	\$ 296,845	\$ 958,383	\$ 174,238	142%
34 GEC	\$ 205,078	\$ 193,370	\$ 281,345	\$ 299,607	\$ 368,709	\$ 1,348,109	\$ 163,631	80%
35 GCEC	\$ 15,421	\$ 131,759	\$ 205,871	\$ 152,353	\$ 169,266	\$ 674,670	\$ 153,845	998%
36 BBMR	\$ 1,203,719	\$ 1,292,821	\$ 1,408,509	\$ 1,311,294	\$ 1,301,162	\$ 6,517,505	\$ 97,443	8%
37 DLM	\$ 2,254,090	\$ 2,260,190	\$ 2,471,541	\$ 2,559,708	\$ 2,347,828	\$ 11,884,356	\$ 93,738	4%
38 AGR	\$ 3,746,123	\$ 3,557,705	\$ 3,844,721	\$ 4,096,284	\$ 3,826,570	\$ 19,071,403	\$ 80,447	2%
39 OPA	\$ 709,616	\$ 689,661	\$ 822,398	\$ 903,015	\$ 771,410	\$ 3,896,100	\$ 61,794	9%
40 GGRF	\$ 1,938,014	\$ 2,078,873	\$ 1,996,479	\$ 2,097,895	\$ 1,974,181	\$ 10,085,442	\$ 36,167	2%
41 CME	\$ 322,666	\$ 330,359	\$ 336,002	\$ 381,751	\$ 347,860	\$ 1,719,138	\$ 25,194	8%
42 CSC	\$ 642,072	\$ 569,028	\$ 431,380	\$ 720,181	\$ 657,338	\$ 3,019,999	\$ 15,266	2%
43 Surubaru	\$ -	\$ -	\$ 142,240	\$ -	\$ -	\$ 142,240	\$ -	0%
44 HRR	\$ 18,573	\$ 54,032	\$ -	\$ -	\$ -	\$ 72,605	\$ (18,573)	-100%
45 PBS Guam	\$ 477,428	\$ 456,967	\$ 468,643	\$ 479,030	\$ 437,091	\$ 2,319,159	\$ (40,337)	-8%
46 CLTC	\$ 477,682	\$ 519,719	\$ 37,695	\$ 479,706	\$ 393,279	\$ 1,908,082	\$ (84,403)	-18%
47 GEPA	\$ 3,084,879	\$ 3,243,106	\$ 3,092,559	\$ 2,869,881	\$ 2,974,294	\$ 15,264,720	\$ (110,585)	-4%
48 Lt. Gov	\$ 1,186,675	\$ 1,152,014	\$ 1,347,106	\$ 1,302,077	\$ 952,371	\$ 5,940,243	\$ (234,304)	-20%
49 DCA	\$ 1,976,875	\$ 2,063,824	\$ 1,950,468	\$ 1,963,108	\$ 1,729,927	\$ 9,684,203	\$ (246,948)	-12%
50 DPR	\$ 3,012,447	\$ 3,059,615	\$ 3,081,247	\$ 3,060,497	\$ 2,545,193	\$ 14,758,999	\$ (467,254)	-16%
51 DISID	\$ 1,895,531	\$ 1,725,934	\$ 1,656,891	\$ 1,599,831	\$ 1,276,319	\$ 8,154,506	\$ (619,213)	-33%
52 GOV	\$ 6,451,884	\$ 6,206,213	\$ 6,068,526	\$ 5,993,237	\$ 5,287,847	\$ 30,007,707	\$ (1,164,037)	-18%
53 DPW	\$ 18,328,918	\$ 17,748,751	\$ 17,752,767	\$ 17,599,940	\$ 15,905,470	\$ 87,335,847	\$ (2,423,448)	-13%
Grand Total	\$ 589,638,855	\$ 616,754,587	\$ 647,127,286	\$ 675,486,671	\$ 675,646,038	\$ 3,204,653,437	\$ 86,007,183	15%

Appendix 4:

Breakdown of Personnel Costs by Percentage Change

Agency	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Total	2008 - 2012	% Change
1 GCEC	\$ 15,421	\$ 131,759	\$ 205,871	\$ 152,353	\$ 169,266	\$ 674,670	\$ 153,845	998%
2 VAO	\$ 122,607	\$ 121,525	\$ 106,181	\$ 311,225	\$ 296,845	\$ 958,383	\$ 174,238	142%
3 GRTA	\$ -	\$ -	\$ 889,191	\$ 342,245	\$ 362,221	\$ 1,593,657	\$ 362,221	100%
4 GEO	\$ 272,136	\$ 115,852	\$ 685,556	\$ 625,091	\$ 534,615	\$ 2,233,251	\$ 262,478	96%
5 GEC	\$ 205,078	\$ 193,370	\$ 281,345	\$ 299,607	\$ 368,709	\$ 1,348,109	\$ 163,631	80%
6 AHRD	\$ 1,702,291	\$ 2,177,549	\$ 3,122,126	\$ 2,799,772	\$ 2,738,772	\$ 12,540,509	\$ 1,036,482	61%
7 DMHSA	\$ 6,226,064	\$ 7,651,781	\$ 8,604,492	\$ 9,050,074	\$ 9,744,040	\$ 41,276,451	\$ 3,517,976	57%
8 GEDA	\$ 1,480,446	\$ 1,711,185	\$ 1,993,230	\$ 2,232,540	\$ 2,293,559	\$ 9,710,960	\$ 813,113	55%
9 OAG	\$ 7,454,379	\$ 8,446,219	\$ 9,142,943	\$ 9,786,667	\$ 10,493,396	\$ 45,323,605	\$ 3,039,017	41%
10 PAG	\$ 14,948,419	\$ 15,104,670	\$ 17,630,692	\$ 20,013,381	\$ 20,598,607	\$ 88,295,769	\$ 5,650,188	38%
11 PDSC	\$ 2,957,410	\$ 3,309,537	\$ 3,344,945	\$ 3,665,758	\$ 4,034,034	\$ 17,311,684	\$ 1,076,624	36%
12 DMA	\$ 1,441,108	\$ 1,667,105	\$ 1,852,342	\$ 1,943,876	\$ 1,932,707	\$ 8,837,139	\$ 491,599	34%
13 GCC	\$ 14,541,691	\$ 16,700,853	\$ 16,411,229	\$ 18,065,422	\$ 18,616,374	\$ 84,335,569	\$ 4,074,683	28%
14 CQA	\$ 6,564,310	\$ 7,711,243	\$ 7,910,089	\$ 8,440,467	\$ 8,308,817	\$ 38,934,925	\$ 1,744,506	27%
15 Judiciary	\$ 18,049,114	\$ 21,917,344	\$ 20,550,975	\$ 22,685,194	\$ 22,767,501	\$ 105,970,128	\$ 4,718,387	26%
16 GVB	\$ 1,462,476	\$ 1,448,263	\$ 1,542,224	\$ 1,738,183	\$ 1,838,358	\$ 8,029,504	\$ 375,832	26%
17 GHC	\$ 1,429,581	\$ 1,339,871	\$ 1,525,561	\$ 1,676,996	\$ 1,770,686	\$ 7,742,695	\$ 341,105	24%
18 GWA	\$ 15,286,063	\$ 15,870,652	\$ 18,085,703	\$ 18,499,114	\$ 18,891,270	\$ 86,632,802	\$ 3,605,207	24%
19 GFD	\$ 23,426,912	\$ 25,766,868	\$ 28,118,252	\$ 28,729,099	\$ 28,719,494	\$ 134,760,625	\$ 5,292,582	23%
20 GIAA	\$ 11,399,538	\$ 12,706,013	\$ 12,775,098	\$ 13,744,204	\$ 13,917,232	\$ 64,542,085	\$ 2,517,694	22%
21 GPA	\$ 28,850,927	\$ 30,148,645	\$ 31,376,430	\$ 33,503,379	\$ 35,182,509	\$ 159,061,890	\$ 6,331,582	22%
22 GPD	\$ 20,468,346	\$ 21,583,945	\$ 23,913,130	\$ 25,171,321	\$ 24,860,592	\$ 115,997,334	\$ 4,392,246	21%
23 UOG	\$ 38,954,726	\$ 40,593,315	\$ 41,999,395	\$ 45,474,875	\$ 46,119,277	\$ 213,141,588	\$ 7,164,551	18%
24 GMHA	\$ 60,360,198	\$ 64,698,459	\$ 67,868,412	\$ 71,613,197	\$ 71,144,276	\$ 335,684,542	\$ 10,784,078	18%
25 DRT	\$ 7,552,076	\$ 7,753,376	\$ 8,533,649	\$ 9,046,109	\$ 8,829,082	\$ 41,714,291	\$ 1,277,006	17%
26 DOC	\$ 12,425,145	\$ 13,408,561	\$ 15,497,670	\$ 14,982,686	\$ 14,397,233	\$ 70,711,294	\$ 1,972,088	16%
27 MCOG	\$ 6,043,875	\$ 6,772,844	\$ 6,644,610	\$ 6,647,188	\$ 6,995,984	\$ 33,104,500	\$ 952,109	16%
28 GHURA	\$ 4,757,016	\$ 5,187,354	\$ 5,359,213	\$ 5,747,433	\$ 5,401,022	\$ 26,452,038	\$ 644,006	14%
29 BSP	\$ 1,908,998	\$ 1,930,128	\$ 1,912,869	\$ 2,206,948	\$ 2,151,556	\$ 17,325,498	\$ 242,558	13%
30 DYA	\$ 3,537,800	\$ 3,659,694	\$ 3,942,459	\$ 4,077,112	\$ 3,887,474	\$ 19,104,540	\$ 349,673	10%
31 DOL	\$ 2,962,634	\$ 2,987,877	\$ 3,382,284	\$ 3,443,765	\$ 3,236,747	\$ 16,013,307	\$ 274,113	9%
32 OPA	\$ 709,616	\$ 689,661	\$ 822,393	\$ 903,015	\$ 771,410	\$ 3,896,100	\$ 61,794	9%
33 DOA	\$ 6,648,055	\$ 7,052,764	\$ 6,995,993	\$ 7,581,868	\$ 7,213,601	\$ 35,492,281	\$ 565,547	9%
34 Legislature	\$ 5,831,561	\$ 6,235,951	\$ 6,307,092	\$ 6,867,450	\$ 6,314,146	\$ 31,556,200	\$ 482,585	8%
35 BBMR	\$ 1,203,719	\$ 1,292,821	\$ 1,408,509	\$ 1,311,294	\$ 1,301,162	\$ 6,517,505	\$ 97,443	8%
36 CME	\$ 322,666	\$ 330,859	\$ 336,002	\$ 381,751	\$ 347,860	\$ 1,719,138	\$ 25,194	8%
37 DOE	\$ 192,267,526	\$ 193,124,643	\$ 192,878,168	\$ 204,817,895	\$ 206,983,006	\$ 990,071,238	\$ 14,715,480	8%
38 DPHSS	\$ 20,357,734	\$ 20,516,061	\$ 21,613,696	\$ 22,095,744	\$ 21,804,888	\$ 106,388,123	\$ 1,447,155	7%
39 DLM	\$ 2,254,090	\$ 2,260,190	\$ 2,471,541	\$ 2,550,708	\$ 2,347,828	\$ 11,884,356	\$ 93,738	4%
40 CSC	\$ 642,072	\$ 569,028	\$ 431,380	\$ 720,181	\$ 657,338	\$ 3,019,999	\$ 15,266	2%
41 AGR	\$ 3,746,123	\$ 3,557,705	\$ 3,844,721	\$ 4,096,284	\$ 3,826,570	\$ 19,071,403	\$ 80,447	2%
42 GGRF	\$ 1,938,014	\$ 2,078,873	\$ 1,996,479	\$ 2,097,895	\$ 1,974,181	\$ 10,085,442	\$ 36,167	2%
43 Sumitranu	\$ -	\$ -	\$ 142,240	\$ -	\$ -	\$ 142,240	\$ -	0%
44 GEPA	\$ 3,084,879	\$ 3,243,106	\$ 3,092,559	\$ 2,869,881	\$ 2,974,294	\$ 15,264,720	\$ (110,585)	-4%
45 PBS Guam	\$ 477,428	\$ 456,967	\$ 468,643	\$ 479,030	\$ 437,091	\$ 2,319,159	\$ (40,337)	-8%
46 DCA	\$ 1,976,875	\$ 2,063,824	\$ 1,950,468	\$ 1,963,108	\$ 1,729,927	\$ 9,684,203	\$ (246,948)	-12%
47 DPW	\$ 18,328,918	\$ 17,748,751	\$ 17,752,767	\$ 17,599,940	\$ 15,905,470	\$ 87,335,847	\$ (2,423,448)	-13%
48 DPR	\$ 3,012,447	\$ 3,059,615	\$ 3,081,247	\$ 3,060,497	\$ 2,545,193	\$ 14,758,999	\$ (467,254)	-16%
49 CLTC	\$ 477,682	\$ 519,719	\$ 37,695	\$ 479,706	\$ 393,279	\$ 1,908,082	\$ (84,403)	-18%
50 GOV	\$ 6,451,884	\$ 6,206,213	\$ 6,068,526	\$ 5,993,237	\$ 5,287,847	\$ 30,007,707	\$ (1,164,037)	-18%
51 Ll. Gov	\$ 1,186,675	\$ 1,152,014	\$ 1,347,106	\$ 1,302,077	\$ 952,371	\$ 5,940,243	\$ (234,304)	-20%
52 DISID	\$ 1,895,531	\$ 1,725,934	\$ 1,656,891	\$ 1,599,831	\$ 1,276,319	\$ 8,154,506	\$ (619,213)	-33%
53 HRR	\$ 18,573	\$ 54,032	\$ -	\$ -	\$ -	\$ 72,605	\$ (18,573)	-100%
Grand Total	\$ 589,638,855	\$ 616,754,587	\$ 647,127,286	\$ 675,486,671	\$ 675,646,038	\$ 3,204,653,437	\$ 86,007,183	15%

**Appendix 5:
Employee Count by Agency and Fiscal Year**

Agency	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	2008 - 2012	% Change
1 DOE	3643	3738	3702	3841	3803	160	4%
2 GMHA	1012	948	1063	999	967	(45)	-4%
3 UOG	714	766	788	819	824	110	15%
4 GPA	525	534	522	536	543	18	3%
5 AHRD	288	346	407	367	479	191	66%
6 DPHSS	446	458	441	453	437	(9)	-2%
7 GPD	392	380	390	383	372	(20)	-5%
8 Judiciary	339	343	381	372	364	25	7%
9 PAG	345	334	347	364	361	16	5%
10 DPW	459	438	423	407	372	(87)	-19%
11 GWA	308	321	327	324	312	4	1%
12 GFD	319	307	300	297	289	(30)	-9%
13 GCC	232	233	240	261	260	28	12%
14 MCOG	225	260	283	230	250	25	11%
15 DMHSA	137	171	177	175	231	94	69%
16 DOC	237	223	236	236	224	(13)	-5%
17 DOL	195	200	219	233	196	1	1%
18 GLAA	204	205	200	199	192	(12)	-6%
19 OAG	163	159	165	172	182	19	12%
20 DRT	164	169	170	181	182	18	11%
21 Legislature	147	164	168	167	150	3	2%
22 CQA	146	160	153	151	147	1	1%
23 DOA	144	141	138	144	139	(5)	-3%
24 GHI/RA	107	110	115	116	104	(3)	-3%
25 GOV Office	143	145	122	164	100	(43)	-30%
26 DYA	116	105	92	92	90	(26)	-22%
27 DOAG	108	97	89	93	81	(27)	-25%
28 DPR	80	75	73	70	63	(17)	-21%
29 GEPA	59	63	57	52	55	(4)	-7%
30 PDSC	41	58	49	58	49	8	20%
31 DLM	48	50	55	53	48	0	0%
32 DMA	40	43	49	45	46	6	15%
33 DCA	53	53	50	51	45	(8)	-15%
34 GGRF	44	45	43	41	40	(4)	-9%
35 BSP	36	35	804	44	38	2	6%
36 GEDA	25	26	26	27	30	5	20%
37 GVB	26	28	28	29	31	5	19%
38 DISID	45	38	38	42	28	(17)	-38%
39 GHC	23	24	23	26	26	3	13%
40 Lt. GOV Office	23	23	24	41	25	2	9%
41 BBMR	18	19	20	23	18	0	0%
42 OPA	14	17	16	16	17	3	21%
43 GEC	4	5	6	9	11	7	175%
44 GEO	5	12	16	18	11	6	120%
45 CLTC	12	13	1	12	11	(1)	-8%
46 CSC	9	10	9	12	10	1	11%
47 PBS Guam	9	9	10	10	9	0	0%
48 VAO	3	3	3	9	8	5	167%
49 GRTA	0	0	18	5	6	6	100%
50 GCEC	1	3	6	6	3	2	200%
51 CME	3	3	3	3	3	0	0%
52 Surubanu	0	0	2	0	0	0	0%
53 HRR	1	2	0	0	0	(1)	-100%
	11,880	12,112	13,087	12,478	12,282	402	3%

Appendix 6:

Average Salary (excluding benefits) by Agency & Fiscal Year

Agency	2008	2009	2010	2011	2012	\$ Change FY08-12	% Change
1 CME	\$ 84,050	\$ 84,985	\$ 85,545	\$ 96,354	\$ 85,765	\$ 1,716	2%
2 GFD	\$ 58,497	\$ 66,325	\$ 73,587	\$ 75,360	\$ 76,477	\$ 17,980	31%
3 PDSC	\$ 55,423	\$ 44,106	\$ 51,824	\$ 47,620	\$ 60,595	\$ 5,171	9%
4 GMHA	\$ 48,453	\$ 54,946	\$ 50,722	\$ 56,125	\$ 56,704	\$ 8,251	17%
5 GCC	\$ 49,182	\$ 57,265	\$ 53,255	\$ 53,636	\$ 54,778	\$ 5,596	11%
6 BBRM	\$ 51,998	\$ 52,637	\$ 54,349	\$ 43,546	\$ 54,199	\$ 2,201	4%
7 GIAA	\$ 43,645	\$ 47,676	\$ 48,642	\$ 51,738	\$ 53,942	\$ 10,297	24%
8 GPD	\$ 41,668	\$ 44,559	\$ 47,788	\$ 50,815	\$ 50,977	\$ 9,309	22%
9 DOC	\$ 42,402	\$ 48,450	\$ 52,746	\$ 49,446	\$ 49,186	\$ 6,784	16%
10 CSC	\$ 55,693	\$ 43,726	\$ 36,071	\$ 45,105	\$ 48,728	\$ (6,965)	-13%
11 Judiciary	\$ 41,060	\$ 51,734	\$ 40,818	\$ 46,261	\$ 45,962	\$ 4,902	12%
12 GEDA	\$ 36,184	\$ 40,523	\$ 47,505	\$ 50,173	\$ 45,842	\$ 9,658	27%
13 GHC	\$ 41,162	\$ 37,027	\$ 46,228	\$ 43,284	\$ 45,683	\$ 4,521	11%
14 GWA	\$ 39,792	\$ 38,231	\$ 42,902	\$ 42,364	\$ 45,529	\$ 5,736	14%
15 GRTA	\$ -	\$ -	\$ 37,645	\$ 50,560	\$ 43,869	\$ 43,869	100%
16 UOG	\$ 43,721	\$ 42,185	\$ 42,301	\$ 43,249	\$ 43,414	\$ (307)	-1%
17 GPA	\$ 39,104	\$ 39,658	\$ 40,259	\$ 41,869	\$ 43,305	\$ 4,201	11%
18 GVB	\$ 43,008	\$ 38,693	\$ 40,509	\$ 43,776	\$ 43,057	\$ 49	0%
19 CQA	\$ 35,808	\$ 37,905	\$ 40,061	\$ 42,935	\$ 42,767	\$ 6,959	19%
20 OAG	\$ 35,663	\$ 40,773	\$ 42,122	\$ 42,850	\$ 42,518	\$ 6,855	19%
21 BSP	\$ 40,967	\$ 42,252	\$ 10,079	\$ 37,551	\$ 41,724	\$ 757	2%
22 PAG	\$ 33,234	\$ 34,089	\$ 38,320	\$ 40,379	\$ 41,688	\$ 8,454	25%
23 GHURA	\$ 34,253	\$ 35,784	\$ 35,408	\$ 36,832	\$ 40,895	\$ 6,641	19%
24 GCEC	\$ 12,272	\$ 33,989	\$ 26,067	\$ 19,007	\$ 40,722	\$ 28,450	232%
25 GEPA	\$ 40,416	\$ 39,477	\$ 41,272	\$ 41,274	\$ 39,931	\$ (485)	-1%
26 Gov Office	\$ 35,135	\$ 33,065	\$ 37,954	\$ 28,343	\$ 39,138	\$ 4,003	11%
27 DOE	\$ 38,549	\$ 38,159	\$ 38,874	\$ 38,555	\$ 38,829	\$ 280	1%
28 DOA	\$ 35,711	\$ 38,478	\$ 38,643	\$ 39,777	\$ 38,516	\$ 2,805	8%
29 GGRF	\$ 35,124	\$ 36,628	\$ 36,484	\$ 40,069	\$ 38,228	\$ 3,104	9%
30 PBS Guam	\$ 40,806	\$ 38,410	\$ 36,660	\$ 37,398	\$ 37,081	\$ (3,725)	-9%
31 DPHSS	\$ 35,495	\$ 34,253	\$ 37,304	\$ 36,535	\$ 36,634	\$ 1,139	3%
32 GEO	\$ 41,811	\$ 7,302	\$ 32,424	\$ 26,137	\$ 35,604	\$ (6,207)	-15%
33 DRT	\$ 35,875	\$ 35,450	\$ 38,361	\$ 37,666	\$ 35,581	\$ (294)	-1%
34 DLM	\$ 36,051	\$ 34,418	\$ 33,795	\$ 35,527	\$ 35,495	\$ (566)	-2%
35 Legislature	\$ 33,016	\$ 31,755	\$ 30,953	\$ 34,473	\$ 34,698	\$ 1,682	5%
36 DOAG	\$ 26,763	\$ 27,855	\$ 32,496	\$ 32,688	\$ 34,525	\$ 7,762	29%
37 OPA	\$ 39,612	\$ 31,054	\$ 38,642	\$ 41,947	\$ 33,478	\$ (6,134)	-15%
38 DISID	\$ 32,436	\$ 34,781	\$ 33,160	\$ 28,640	\$ 33,218	\$ 781	2%
39 DYA	\$ 23,842	\$ 26,983	\$ 32,953	\$ 33,304	\$ 32,132	\$ 8,289	35%
40 DPW	\$ 30,956	\$ 30,864	\$ 31,751	\$ 32,213	\$ 31,241	\$ 285	1%
41 DMHSA	\$ 36,019	\$ 35,400	\$ 38,031	\$ 39,473	\$ 31,249	\$ (4,770)	-13%
42 DMA	\$ 27,810	\$ 29,577	\$ 28,799	\$ 32,436	\$ 30,995	\$ 3,185	11%
43 DPR	\$ 29,047	\$ 31,189	\$ 31,716	\$ 32,314	\$ 29,746	\$ 700	2%
44 VAO	\$ 31,343	\$ 30,987	\$ 27,134	\$ 26,321	\$ 28,005	\$ (3,339)	-11%
45 DCA	\$ 28,737	\$ 29,531	\$ 29,286	\$ 28,592	\$ 27,888	\$ (849)	-3%
46 Lt. Gov Office	\$ 39,864	\$ 38,296	\$ 42,536	\$ 24,394	\$ 27,613	\$ (12,251)	-31%
47 CLIC	\$ 30,519	\$ 30,621	\$ 28,063	\$ 29,908	\$ 25,654	\$ (4,865)	-16%
48 GEC	\$ 40,722	\$ 28,672	\$ 36,230	\$ 25,497	\$ 25,189	\$ (15,533)	-38%
49 MCOG	\$ 21,175	\$ 20,607	\$ 17,974	\$ 21,643	\$ 20,591	\$ (584)	-3%
50 DOL	\$ 12,347	\$ 12,085	\$ 12,682	\$ 11,807	\$ 12,950	\$ 603	5%
51 AHRD	\$ 4,760	\$ 5,131	\$ 6,301	\$ 6,089	\$ 4,555	\$ (206)	-4%
52 HRR	\$ 14,252	\$ 20,474	\$ -	\$ -	\$ -	\$ (14,252)	-100%
53 Suruhanu	\$ -	\$ -	\$ 54,092	\$ -	\$ -	\$ -	0%
Cumulative Avg Salary	\$ 38,062	\$ 39,037	\$ 37,770	\$ 40,466	\$ 40,574	\$ 2,511	7%

Appendix 7:

Average Salary (including Benefits) by Agency & Fiscal Year

Agency	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	\$ Change FY 08-12	% Change
1 CME	\$ 107,555	\$ 110,286	\$ 112,001	\$ 127,250	\$ 115,953	\$ 8,398	8%
2 GFD	\$ 73,439	\$ 83,931	\$ 93,728	\$ 96,731	\$ 99,375	\$ 25,937	35%
3 PDSC	\$ 72,132	\$ 57,061	\$ 68,264	\$ 63,203	\$ 82,327	\$ 10,195	14%
4 GCEC	\$ 59,218	\$ 65,815	\$ 76,663	\$ 82,687	\$ 76,452	\$ 17,234	29%
5 GMHA	\$ 59,644	\$ 68,247	\$ 63,846	\$ 71,685	\$ 73,572	\$ 13,928	23%
6 CIAA	\$ 53,880	\$ 61,981	\$ 63,875	\$ 69,066	\$ 72,486	\$ 16,605	30%
7 BLMR	\$ 66,873	\$ 68,043	\$ 70,425	\$ 57,013	\$ 72,287	\$ 5,414	8%
8 GCC	\$ 62,680	\$ 71,677	\$ 68,380	\$ 69,216	\$ 71,601	\$ 8,922	14%
9 GHC	\$ 62,156	\$ 55,828	\$ 66,329	\$ 64,500	\$ 68,103	\$ 5,943	10%
10 GPD	\$ 52,215	\$ 56,800	\$ 61,316	\$ 65,721	\$ 66,830	\$ 14,614	28%
11 CSC	\$ 71,341	\$ 56,903	\$ 47,931	\$ 60,015	\$ 65,734	\$ (5,608)	-8%
12 GPA	\$ 54,954	\$ 56,458	\$ 60,108	\$ 62,506	\$ 64,793	\$ 9,839	18%
13 DOC	\$ 52,427	\$ 60,128	\$ 65,668	\$ 63,486	\$ 64,273	\$ 11,847	23%
14 Judiciary	\$ 53,242	\$ 63,899	\$ 53,940	\$ 60,982	\$ 62,548	\$ 9,306	17%
15 GWA	\$ 49,630	\$ 49,441	\$ 55,308	\$ 57,096	\$ 60,549	\$ 10,919	22%
16 GRTA	\$ -	\$ -	\$ 49,399	\$ 68,449	\$ 60,370	\$ 60,370	100%
17 GVB	\$ 56,249	\$ 51,724	\$ 55,080	\$ 59,937	\$ 59,302	\$ 3,053	5%
18 OAG	\$ 45,732	\$ 53,121	\$ 55,412	\$ 56,899	\$ 57,656	\$ 11,924	26%
19 PAG	\$ 43,329	\$ 45,224	\$ 50,809	\$ 54,982	\$ 57,060	\$ 13,731	32%
20 BSP	\$ 53,028	\$ 55,147	\$ 11,353	\$ 50,158	\$ 56,620	\$ 3,592	7%
21 CQA	\$ 44,961	\$ 48,195	\$ 51,700	\$ 55,897	\$ 56,523	\$ 11,562	26%
22 GCEC	\$ 15,421	\$ 43,920	\$ 34,312	\$ 25,392	\$ 56,422	\$ 41,001	266%
23 BOG	\$ 54,558	\$ 52,994	\$ 53,299	\$ 55,525	\$ 55,970	\$ 1,412	3%
24 DOL	\$ 52,777	\$ 51,665	\$ 52,101	\$ 53,324	\$ 54,426	\$ 1,649	3%
25 CEPA	\$ 52,286	\$ 51,478	\$ 54,255	\$ 55,190	\$ 54,078	\$ 1,792	3%
26 GOV Office	\$ 45,118	\$ 42,801	\$ 49,742	\$ 36,544	\$ 52,878	\$ 7,760	17%
27 GHURA	\$ 44,458	\$ 47,158	\$ 46,602	\$ 49,547	\$ 51,933	\$ 7,475	17%
28 DOA	\$ 46,167	\$ 50,020	\$ 50,696	\$ 52,652	\$ 51,896	\$ 5,729	12%
29 DPHSS	\$ 45,645	\$ 44,795	\$ 49,011	\$ 48,776	\$ 49,897	\$ 4,252	9%
30 GGRF	\$ 44,046	\$ 46,197	\$ 46,430	\$ 51,168	\$ 49,355	\$ 5,309	12%
31 DLM	\$ 46,960	\$ 45,204	\$ 44,937	\$ 48,127	\$ 48,913	\$ 1,953	4%
32 GEO	\$ 54,427	\$ 9,654	\$ 42,847	\$ 34,727	\$ 48,601	\$ (5,826)	-11%
33 PBS Guam	\$ 53,043	\$ 50,774	\$ 46,864	\$ 47,903	\$ 48,566	\$ (4,482)	-8%
34 DRT	\$ 46,049	\$ 45,878	\$ 50,198	\$ 49,979	\$ 48,511	\$ 2,462	5%
35 DOAG	\$ 34,686	\$ 36,677	\$ 43,199	\$ 44,046	\$ 47,242	\$ 12,555	36%
36 DISID	\$ 42,123	\$ 45,419	\$ 43,602	\$ 38,091	\$ 45,583	\$ 3,460	8%
37 OPA	\$ 50,687	\$ 40,568	\$ 51,400	\$ 56,438	\$ 45,377	\$ (5,310)	-10%
38 DYA	\$ 30,498	\$ 34,854	\$ 42,853	\$ 44,316	\$ 43,194	\$ 12,696	42%
39 DPW	\$ 39,932	\$ 40,522	\$ 41,969	\$ 43,243	\$ 42,757	\$ 2,824	7%
40 DMHSA	\$ 45,446	\$ 44,747	\$ 48,613	\$ 51,715	\$ 42,182	\$ (3,264)	-7%
41 Legislature	\$ 39,670	\$ 38,024	\$ 37,542	\$ 41,122	\$ 42,094	\$ 2,424	6%
42 DMA	\$ 36,028	\$ 38,770	\$ 37,803	\$ 43,197	\$ 42,015	\$ 5,988	17%
43 DPR	\$ 37,656	\$ 40,795	\$ 42,209	\$ 43,721	\$ 40,400	\$ 2,744	7%
44 DCA	\$ 37,300	\$ 38,940	\$ 39,009	\$ 38,492	\$ 38,443	\$ 1,143	3%
45 Lt. GOV Office	\$ 51,595	\$ 50,088	\$ 56,129	\$ 31,758	\$ 38,095	\$ (13,500)	-26%
46 VAO	\$ 40,869	\$ 40,508	\$ 35,394	\$ 34,581	\$ 37,106	\$ (3,763)	-9%
47 CLTC	\$ 39,807	\$ 39,978	\$ 37,695	\$ 39,975	\$ 35,753	\$ (4,054)	-10%
48 GEC	\$ 51,269	\$ 38,674	\$ 46,891	\$ 33,290	\$ 33,519	\$ (17,750)	-35%
49 MCOG	\$ 26,862	\$ 26,049	\$ 23,479	\$ 28,901	\$ 27,984	\$ 1,122	4%
50 DOL	\$ 15,193	\$ 14,939	\$ 15,444	\$ 14,780	\$ 16,514	\$ 1,321	9%
51 AHRD	\$ 5,911	\$ 6,293	\$ 7,671	\$ 7,629	\$ 5,718	\$ (193)	-3%
52 HRR	\$ 18,573	\$ 27,016	\$ -	\$ -	\$ -	\$ (18,573)	-100%
53 Suruhanu	\$ -	\$ -	\$ 71,120	\$ -	\$ -	\$ -	0%
Cumulative Avg Salary	\$ 49,633	\$ 50,921	\$ 49,448	\$ 54,134	\$ 55,011	\$ 5,378	11%

Appendix 8:
Management Response Letter



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam.

December 18, 2013

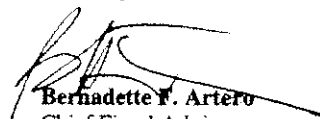
Ms. Doris Flores Brooks, CPA, CGFM
Public Auditor
Office of Public Accountability

Dear Public Auditor Brooks:

Thank you for the opportunity to discuss the preliminary results of the "Government of Guam Wide Personnel Costs Analysis" which covered a five-year period from FY2008 through FY2012. I appreciate the subject of the report as it provides yet another tool to gauge the effectiveness of Governor Calvo's fiscal stabilization policies since he took office in the second quarter of FY2011. The report underscores our government's commitment to the top three priority programs of education, health and safety as evidenced by the percentage of manpower and personnel costs allocated to these areas. I was pleased to note that the overall variance between FY2008 vs. FY2012 of 2 percent is largely attributed to the increase of 160 employees in DOE and the 110 increase in UOG, both of which fall under the education program priority. The analysis certainly entails a story for each of the respective departments and agencies covered in the report. Of course, there is still a need to practice restraint in the recruitment of personnel. We have turned the corner financially, but we are not out of the woods yet. There is still much work to be done to improve efficiency and to reassess the manpower requirements necessary to improve and enhance the services provided to our citizens.


I applaud your efforts in undertaking this monumental task and congratulate you and your staff for providing the information that can serve as a reference point in tracking the causes for some of the issues currently facing certain departments/agencies, and the government as a whole. Moreover, it provides a foundation for assessing the departmental manpower requirements in relation to the services being provided to the public.

Sincerely,



Bernadette F. Artero
Chief Fiscal Advisor

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Government of Guam Wide Personnel Costs Analysis
Report No. 13-05, December 2013

ACKNOWLEDGEMENTS

Key contributions to this report were made by:
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Rachel Field, Auditor-in-Charge
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Doris Flores Brooks, CPA, CGFM, Public Auditor

MISSION STATEMENT

To improve the public trust,
we audit, assess, analyze, and make recommendations
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effectiveness, efficiency, and economy of the government of Guam
independently, impartially, and with integrity.

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- Fax our office at 472-7951
- Or visit us at Suite 401, DNA Building in Hagåtña;

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