

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS				
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER	7,923	16,504	18,000	18,000
362 WATER/SEWER	203			
363 TELEPHONE	289	768	900	900
TOLL CALLS				
TOTAL UTILITIES	8,415	17,272	18,900	18,900
450 CAPITAL OUTLAY	92,681			
Vehicles/Boat		90,000	30,000	30,000
Office Equipment/Furniture		10,500		
Various Operational Equipment		9,900	73,000	73,000
TOTAL CAPITAL OUTLAY	92,681	110,400	103,000	103,000
TOTAL APPROPRIATION	668,156	783,756	811,550	813,763
FUNDING SOURCE(S)				
GENERAL FUND	668,156	783,756	811,550	813,763
FEDERAL FUND				
OTHER (SPECIFY)				
MANPOWER LEVEL				
Unclassified	0	0	0	0
Classified	11	11	13	13
TOTAL MANPOWER LEVEL	11	11	13	13
FILLED POSITIONS			11	11
VACANT POSITIONS			0	0
NEW POSITIONS			2	2

DEPARTMENT OF REVENUE & TAXATION

Initial Hearing:

The Fiscal Year 1990 budget hearing for the Department of Revenue and Taxation was held on June 22, 1989 in the Legislative Session Hall. The hearing was Chaired by Senator Herminia D. Dierking with Senators Ted S. Nelson, Frank Santos, Martha C. Ruth, and Doris Brooks also present.

Testifying on behalf of the Department of Revenue and Taxation were Director Joaquin Blaz; Deputy Director, Vicente Concepcion; Deputy Tax Commissioner, Francisco Leon Guerrero; and other staff members. The Department presented the Committee with a total budget request of \$6,941,752 for fiscal year 1990.

The Director read the written testimony which justifies their request with the increase both in FTE's and funding. The department is requesting an increase of nine (9) full-time employees to staff the newly created and implemented "SWICA" program. The increased funding is mainly attributed to personnel salary increase and the purchase of a new main-frame computer.

The Committee members asked various questions and for documents needed for analysis of the budget. The director is to provide a report on the Collection Task Force and the Governor's Computer Task Force. The Committee was provided with a list of vacant positions and a staffing pattern for the Collection Task Force.

Subsequent:

There was a request brought to the Committee's attention for additional personnel to support the Accounting functions previously handled by Department of Administration. The need is for 28 FTE at a cost of \$660,316.

Ways & Means Committee Action:

A meeting of the Ways & Means Committee was held on Friday, August 18, to review the status of the FY '90 budget request for the Department of Revenue and Taxation. The meeting was chaired by Senator Carl T. C. Gutierrez, with Senators Herminia D. Dierking, Franklin J. A. Quitugua, George J. Bamba, Marilyn D. A. Manibusan, Doris F. Brooks, Ernesto M. Espaldon, and Speaker Joe T. San Agustin in attendance. The following decisions were reached:

Approve budget as requested by Administration with no changes. The request for additional positions and funding to perform accounting functions was not approved.

REQUEST	\$ 6,941,752
ADDITIONAL	<u>-0-</u>
NEW TOTAL	\$6,941,752
OTHER FUNDS	0
GENERAL FUND	\$6,941,752

DEPARTMENT/AGENCY	DEPARTMENT OF REVENUE & TAXATION			
DIVISION				
SECTION	SUMMARY			
	1988	AUTHOR.	FY 90	FY 90
	ACTUAL	FY 89	REQUEST	APPROVED
OBJECT CLASSIFICATION	EXPEND			
110 PERSONNEL SERVICES				
111 REGULAR SALARY	3,761,858	4,375,358	4,816,577	4,816,577
INCREMENT	18,429	17,469	34,592	34,592
112 OVERTIME	42,481	32,796		
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT	477,696	575,728	635,802	635,802
SOCIAL SECURITY				
LIFE INSURANCE	2,322	2,597	3,154	3,154
HOSPITAL INSURANCE	92,518	121,904	134,432	134,432
DENTAL INSURANCE	17,229	25,234	28,359	28,359
TOTAL SALARIES & BENEFITS	4,412,533	5,151,086	5,652,916	5,652,916
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL	94,547	87,299	78,426	78,426
TOTAL TRAVEL & TRANS.	94,547	87,299	78,426	78,426
230 CONTRACTUAL SVCS	431,049	442,049	883,233	883,233
TOTAL CONTRACTUAL SVCS	431,049	442,049	883,233	883,233
233 OFFICE SPACE RENTAL	45,679	45,679	45,679	45,679
TOTAL OFFICE SPACE RENTAL	45,679	45,679	45,679	45,679
240 SUPPLIES & MATERIALS	61,940	61,940	67,820	67,820
TOTAL SUPPLIES & MATERIALS	61,940	61,940	67,820	67,820
250 EQUIPMENT	3,361	0	3,470	3,470
TOTAL EQUIPMENT	3,361	0	3,470	3,470

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS				
Board Stipend	16,800	16,800	12,000	12,000
TOTAL MISCELLANEOUS	16,800	16,800	12,000	12,000
360 UTILITIES	195,860	195,860	180,680	180,680
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	195,860	195,860	180,680	180,680
450 CAPITAL OUTLAY	18,029		17,528	17,528
TOTAL CAPITAL OUTLAY	18,029	0	17,528	17,528
TOTAL APPROPRIATION	5,279,798	6,000,713	6,941,752	6,941,752
FUNDING SOURCE(S)				
GENERAL FUND	5,279,798	6,000,713	6,941,752	6,941,752
FEDERAL FUND				
OTHER (SPECIFY)				
MANPOWER LEVEL				
Unclassified		9	9	9
Classified		202	211	211
TOTAL MANPOWER LEVEL	0	211	220	220
FILLED POSITIONS				
VACANT POSITIONS				
NEW POSITIONS				

DEPARTMENT/AGENCY	DEPARTMENT OF REVENUE & TAXATION			
DIVISION				
SECTION	DIRECTOR'S OFFICE			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES				
111 REGULAR SALARY	539,209	683,992	671,751	741,635
INCREMENT		564	5,053	6,296
112 OVERTIME	2,016	3,054		
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT	69,135	89,719	88,703	98,019
SOCIAL SECURITY				
LIFE INSURANCE	270	263	285	304
HOSPITAL INSURANCE	12,732	12,421	12,840	14,442
DENTAL INSURANCE	2,084	2,205	2,429	2,660
TOTAL SALARIES & BENEFITS	625,446	792,218	781,061	863,356
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL	14,540	9,792	10,952	10,952
TOTAL TRAVEL & TRANS.	14,540	9,792	10,952	10,952
230 CONTRACTUAL SVCS				
Publication & Postage	81,620	81,620	98,600	98,600
Lease & Maintenance	45,422	45,422	49,418	49,418
Subscription	19,008	19,008	19,828	19,828
Others	42,390	42,390	55,590	55,590
TOTAL CONTRACTUAL SVCS	188,440	188,440	223,436	223,436
233 OFFICE SPACE RENTAL	45,679	45,679	45,679	45,679
TOTAL OFFICE SPACE RENTAL	45,679	45,679	45,679	45,679
240 SUPPLIES & MATERIALS				
Office	24,000	24,000	24,000	24,000
Custodial	6,000	6,000	6,000	6,000
Fule & Lube	3,000	3,000	3,000	3,000
Operational	28,940	28,940	34,820	34,820
TOTAL SUPPLIES & MATERIALS	61,940	61,940	67,820	67,820
250 EQUIPMENT		0	0	0
TOTAL EQUIPMENT	0	0	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
290 MISCELLANEOUS				
Board Stipend	16,800	16,800	12,000	12,000
TOTAL MISCELLANEOUS	16,800	16,800	12,000	12,000
360 UTILITIES				
361 POWER	140,400	140,400	114,000	114,000
362 WATER/SEWER	3,900	3,900	3,900	3,900
363 TELEPHONE	46,560	46,560	57,780	57,780
TOLL CALLS	5,000	5,000	5,000	5,000
TOTAL UTILITIES	195,860	195,860	180,680	180,680
450 CAPITAL OUTLAY				
Office Equipment	2,300			
Dumpster	1,750			
TOTAL CAPITAL OUTLAY	4,050	0	0	0
TOTAL APPROPRIATION	1,152,755	1,310,729	1,321,628	1,403,923
FUNDING SOURCE(S)				
GENERAL FUND	1,152,755	1,310,729	1,321,628	1,403,923
FEDERAL FUND				
OTHER (SPECIFY)				
MANPOWER LEVEL				
Unclassified		0	0	0
Classified		21	20	20
TOTAL MANPOWER LEVEL	0	21	20	20
FILLED POSITIONS		19	16	16
VACANT POSITIONS		2	4	4
NEW POSITIONS		0		

DEPARTMENT/AGENCY	DEPARTMENT OF REVENUE & TAXATION			
DIVISION				
SECTION	TAX ENFORCEMENT			
	198	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES				
111 REGULAR SALARY	1,379,287	1,557,140	1,635,079	1,635,079
INCREMENT	6,263	7,350	13,482	13,482
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT	170,351	205,046	216,062	216,062
SOCIAL SECURITY				
LIFE INSURANCE	675	896	1,045	1,045
HOSPITAL INSURANCE	31,038	38,688	42,491	42,491
DENTAL INSURANCE	6,391	8,996	9,614	9,614
TOTAL SALARIES & BENEFITS	1,594,005	1,818,116	1,917,773	1,917,773
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.	54,000	54,000	51,012	51,012
OFF-ISLAND TRAVEL			16,150	16,150
TOTAL TRAVEL & TRANS.	54,000	54,000	67,162	67,162
230 CONTRACTUAL SVCS				
Printing	1,100	1,100	5,047	5,047
Subscriptions	2,000	2,000	1,000	1,000
Other	15,500	15,500	2,706	2,706
TOTAL CONTRACTUAL SVCS	18,600	18,600	8,753	8,753
233 OFFICE SPACE RENTAL				
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS				
TOTAL SUPPLIES & MATERIALS	0	0	0	0
250 EQUIPMENT				
Seizure Equipment	909	0	0	0
TOTAL EQUIPMENT	909	0	0	0

	198	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS				
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
PC Equipment			8,000	8,000
Office Equipment	375			
TOTAL CAPITAL OUTLAY	375	0	8,000	8,000
TOTAL APPROPRIATION	1,667,889	1,890,716	2,001,688	2,001,688
FUNDING SOURCE(S)				
GENERAL FUND	1,667,889	1,890,716	2,001,688	2,001,688
FEDERAL FUND				
OTHER (SPECIFY) TAF				
MANPOWER LEVEL				
Unclassified	0	0	0	0
Classified	61	69	68	68
TOTAL MANPOWER LEVEL	61	69	68	68
FILLED POSITIONS		54	57	57
VACANT POSITIONS		15	11	11
NEW POSITIONS				

DEPARTMENT/AGENCY	DEPARTMENT OF REVENUE & TAXATION			
DIVISION				
SECTION	REAL PROPERTY TAX			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES				
111 REGULAR SALARY	265,658	282,183	303,307	303,307
INCREMENT	1,482	520	1,559	1,559
112 OVERTIME	12,096			
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT	33,804	37,049	39,954	39,954
SOCIAL SECURITY				
LIFE INSURANCE	189	203	247	247
HOSPITAL INSURANCE	8,146	10,321	10,832	10,832
DENTAL INSURANCE	1,105	2,016	2,130	2,130
TOTAL SALARIES & BENEFITS	322,480	332,292	358,029	358,029
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	0	0	0	0
230 CONTRACTUAL SVCS				
Printing	1,960	12,960	23,670	23,670
TOTAL CONTRACTUAL SVCS	1,960	12,960	23,670	23,670
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS				
TOTAL SUPPLIES & MATERIALS	0	0	0	0
250 EQUIPMENT				
TOTAL EQUIPMENT	0	0	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS				
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL APPROPRIATION	324,440	345,252	381,699	381,699
FUNDING SOURCE(S)				
GENERAL FUND	324,440	345,252	381,699	381,699
FEDERAL FUND				
OTHER (SPECIFY)				
MANPOWER LEVEL				
Unclassified		0	0	0
Classified		16	16	16
TOTAL MANPOWER LEVEL	0	16	16	16
FILLED POSITIONS		12	12	12
VACANT POSITIONS		4	4	4
NEW POSITIONS		0	0	0

DEPARTMENT/AGENCY	DEPARTMENT OF REVENUE & TAXATION			
DIVISION				
SECTION	TAXPAYERS	SERVICE		
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES				
111 REGULAR SALARY	649,928	726,688	895,447	895,447
INCREMENT	5,403	4,237	5,163	5,163
112 OVERTIME	21,905	22,431		
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT	79,638	95,795	118,041	118,041
SOCIAL SECURITY				
LIFE INSURANCE	540	426	646	646
HOSPITAL INSURANCE	15,608	18,723	24,320	24,320
DENTAL INSURANCE	2,673	3,631	5,004	5,004
TOTAL SALARIES & BENEFITS	775,695	871,931	1,048,621	1,048,621
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.	187	187	312	312
OFF-ISLAND TRAVEL	2,500			
TOTAL TRAVEL & TRANS.	2,687	187	312	312
230 CONTRACTUAL SVCS				
Printing	51,522	51,522	53,571	53,571
Maintenance	4,800	4,800	397,888	397,888
TOTAL CONTRACTUAL SVCS	56,322	56,322	451,459	451,459
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS				
TOTAL SUPPLIES & MATERIALS	0	0	0	0
250 EQUIPMENT				
Office Equipment	504			
TOTAL EQUIPMENT	504	0	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
290 MISCELLANEOUS				
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
Office Equipment	3,936			
TOTAL CAPITAL OUTLAY	3,936	0	0	0
TOTAL APPROPRIATION	839,144	928,440	1,500,392	1,500,392
FUNDING SOURCE(S)				
GENERAL FUND	839,144	928,440	1,500,392	1,500,392
FEDERAL FUND				
OTHER (SPECIFY) TAF				
MANPOWER LEVEL				
Unclassified		0	0	0
Classified		21	20	20
TOTAL MANPOWER LEVEL	0	21	20	20
FILLED POSITIONS		34	34	34
VACANT POSITIONS		6	6	6
NEW POSITIONS		0	9	9

DEPARTMENT/AGENCY	DEPARTMENT OF REVENUE & TAXATION			
DIVISION				
SECTION	MOTOR VEHICLE			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES				
111 REGULAR SALARY	392,731	369,230	390,274	390,274
INCREMENT	2,140	855	1,689	1,689
112 OVERTIME	3,864	4,370		
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT	50,789	48,501	51,369	51,369
SOCIAL SECURITY				
LIFE INSURANCE	270	159	171	171
HOSPITAL INSURANCE	12,904	12,458	12,697	12,697
DENTAL INSURANCE	2,515	2,581	2,634	2,634
TOTAL SALARIES & BENEFITS	465,213	438,154	458,834	458,834
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL	6,010	6,010		
TOTAL TRAVEL & TRANS.	6,010	6,010	0	0
230 CONTRACTUAL SVCS				
Printing	108,934	108,934	48,615	48,615
Maintenance	3,000	3,000	3,300	3,300
Renovation	30,000	30,000		
License Plates			81,590	81,590
TOTAL CONTRACTUAL SVCS	141,934	141,934	133,505	133,505
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	0	0	0	0
TOTAL SUPPLIES & MATERIALS	0	0	0	0
250 EQUIPMENT				
Hydraulic Chairs (8)			1,480	1,480
Filing Cabinets (6)			1,194	1,194
Single Pedestal Desk (4)			796	796
TOTAL EQUIPMENT	0	0	3,470	3,470

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
290 MISCELLANEOUS	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
Typewriter	686			
Wheelwriter 30 (4)			3,840	3,840
IBM Quickwriter (1)			1,153	1,153
Swivel Chairs (5)			1,495	1,495
Executive Chairs (4)			1,996	1,996
Secretarial Desk (1)			699	699
Secretarial Chairs (1)			345	345
TOTAL CAPITAL OUTLAY	686	0	9,528	9,528
TOTAL APPROPRIATION	613,843	586,098	605,337	605,337
FUNDING SOURCE(S)				
GENERAL FUND	613,843	586,198	605,337	605,337
FEDERAL FUND				
OTHER (SPECIFY)				
MANPOWER LEVEL				
Unclassified	0	0	0	0
Classified	27	22	22	22
TOTAL MANPOWER LEVEL	27	22	22	22
FILLED POSITIONS	20	20	20	20
VACANT POSITIONS	2	2	2	2
NEW POSITIONS	0	0	0	0

DEPARTMENT/AGENCY	DEPARTMENT OF REVENUE & TAXATION			
DIVISION				
SECTION	REGULATORY			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES				
111 REGULAR SALARY	535,045	756,125	850,835	850,835
INCREMENT	3,141	3,943	6,443	6,443
112 OVERTIME	2,600	2,941		
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT	73,979	99,618	112,357	112,357
SOCIAL SECURITY				
LIFE INSURANCE	378	650	741	741
HOSPITAL INSURANCE	12,090	29,293	29,650	29,650
DENTAL INSURANCE	2,461	5,805	6,317	6,317
TOTAL SALARIES & BENEFITS	629,694	898,375	1,006,343	1,006,343
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.	10,260	10,260		
OFF-ISLAND TRAVEL	7,050	7,050		
TOTAL TRAVEL & TRANS.	17,310	17,310	0	0
230 CONTRACTUAL SVCS				
Printing	12,326	12,326	8,705	8,705
Subscription	280	280	3,705	3,705
Other Services	11,187	11,187	30,000	30,000
TOTAL CONTRACTUAL SVCS	23,793	23,793	42,410	42,410
233 OFFICE SPACE RENTAL				
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS				
TOTAL SUPPLIES & MATERIALS	0	0	0	0
250 EQUIPMENT				
Office Equipment	1,948			
TOTAL EQUIPMENT	1,948	0	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS				
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
Sedan	8,664			
Pusch Lock Kit	318			
TOTAL CAPITAL OUTLAY	8,982	0	0	0
TOTAL APPROPRIATION	681,727	939,478	1,048,753	1,048,753
FUNDING SOURCE(S)				
GENERAL FUND	681,727	939,478	1,048,753	1,048,753
FEDERAL FUND				
OTHER (SPECIFY) TAF				
MANPOWER LEVEL				
Unclassified		0	0	0
Classified		21	20	20
TOTAL MANPOWER LEVEL	0	21	20	20
FILLED POSITIONS		31	33	33
VACANT POSITIONS		12	10	10
NEW POSITIONS				

UNIVERSITY OF GUAM

Initial Hearing:

The Fiscal Year 1990 budget hearing for the University of Guam was held on June 29, at 9:30 a.m. in the Legislative Session Hall. The hearing was conducted by Senator Franklin J. A. Quitugua, member of the Committee on Ways & Means and Chair of the Committee on Education. Senators Herminia D. Dierking, Martha C. Ruth and Doris F. Brooks were also present.

Representing the University were Dr. Wilfred Leon Guerrero, President; Dr. Roy Tsuda, Academic Vice President; Mark Heath, Controller; and Dr. Patty Jo Hoff, Regent. Deans and other staff members were present. Michael Reidy, Director of the Bureau of Budget and Management Research, represented the Administration.

The total budget request of the University is \$18,841,041 with \$17,427,295 being the subsidy from the General Fund. This is a 16% increase over the General Fund amount appropriated in FY '89. The primary cause of the increase is that Public Law 19-49 committed tuition and fees (traditionally budgeted) for implementation of the Physical Master Plan, under the direction and authority of the Board of Regents.

The Budget submission of the University requested only one new position, that of secretary to the Vice President for Planning, Development and Endowment at a salary of \$17,573. However, during the course of the hearing it was learned that the University had converted two positions from faculty to an Equal Employment Opportunity Officer and a technician/manager of the Computer Lab. To protect the faculty positions, it would be necessary to authorize two additional FTEs. Additionally, the Chair solicited a proposal by the Dean of the College of Education for an office for recruitment of education-major candidates which would necessitate one more FTE. This brings the total new FTE requested to four.

The University had 33 vacancies at the time of the hearing, made up of 19 faculty positions and 14 administrative/clerical positions. The President and the Deans who testified indicated that they are experiencing much difficulty in recruiting faculty members due to the non-competitive salaries of the University. The Board of Regents has approved a proposal for an across-the-board increase in faculty salaries which would cost nearly \$800,000. The President asked that the Committee consider this request, although it was not incorporated in the budget as submitted. He also asked that the Committee allow the University to transfer funds between categories, especially from personnel to other needs.

The total request for Capital Outlay is \$1,440,612. This would fund instructional and research equipment, air conditioners, computers and building repairs. A justification for computer upgrade and the chosen brand of hardware was presented to the Committee.

Senator Dierking noted that \$950,000 requested by the various Deans and colleges were not approved by the UOG Administration. She questioned Deans about how they would be able to cope with the cuts. Senator Quitugua noted that he is concerned with the low enrollment and the high attrition rate of the University and he wants to see programs to address these problems. Cutting the funds severely will not allow the courses to be attractive to bright students from Guam and neighboring islands.

Mark-up Meeting:

The mark-up meeting for the FY '90 budget of the University of Guam was held on July 20, 1989, conducted by Senator Franklin J. A. Quitugua, Chair of the oversight Committee on Education. The University was represented by Dr. Roy Tsuda, acting President.

A listing of the five most critical new positions was presented by the University with the justification and necessary salary ranges. The serious need of the University to increase faculty salaries in order to attract good applicants to vacant positions was discussed at length with various funding strategies being considered. The total cost of implementation is \$1.4 million. Capital Outlay requests and the desired upgrade of the computer system was also discussed, as was the effort to fund the Physical Master Plan for the University's facility development.

Ways & Means Committee Action:

A meeting of the Ways & Means Committee was held on Friday, August 18, to review the status of the FY '90 budget request for the University of Guam.

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The meeting was chaired by Senator Carl T. C. Gutierrez, with Senators Herminia D. Dierking, Franklin J. A. Quitugua, George J. Bamba, Marilyn D. A. Manibusan, Doris F. Brooks, Ernesto M. Espaldon, and Speaker Joe T. San Agustin in attendance. The following decisions were reached:

Approve budget as requested by Administration with the following amendments --

For Board of Regents, President, and Vice President for Development
•Reduce Miscellaneous (exceeds maximum stipend for Board) = -\$ 1,102
•Approve EEO position, authorize and recommend upgrade to UOG/EEO Administrator at Range 56/1 (\$36,253 plus benefits) = +\$42,294

For Operations and Support Services
•Delete funding for Pedro 'Doc' Sanchez Scholarship = -\$30,564

For Academic Affairs Office
•Approve recruitment program in College of Education to encourage students to enter teaching profession
 1 new FTE Assistant Professor = +\$ 46,735
 Program operations - incl. stipends, tuition waiver = +\$ 30,000
•Approve new position Multi-Media Tech I = +\$ 23,749
•Approve new position Computer Lab Specialist = +\$ 23,223
•Reduce request for master teacher stipend (COE) = -\$ 1,469
•Delete request for computer upgrade, scanner, storage = -\$312,000
•Deleted consultant (teaching) request as included in Administrative Provision regarding same = -\$ 5,000
•Place equipment and capital outlay items in correct category and delete duplications from FY '89 purchases as indicated in Digest = -\$ 13,797

The Committee voted to approve an appropriation of \$900,000 to partially fund the new salary schedule for faculty to ease recruitment difficulties. This will appear as a separate item of appropriation.

Three Administrative Provisions were also approved:

•Waive FTE restrictions due to large number of part-time faculty
•Authorize the use of lapses to assist with support of Summer School
•Authorize the transfer of \$50,000 from Personnel category to Contractual, if needed, to allow hiring of retired faculty if sufficient numbers of full-time faculty cannot be found for teaching positions.

REQUEST	\$18,841,041
BUDGET REDUCTION	201,146
NEW TOTAL	\$18,639,895

OTHER FUNDS	\$ 115,000
FEDERAL FUNDS	\$ 1,298,746
GENERAL FUND	\$17,226,149

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION				
SECTION	SUMMARY			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES	12,526,962	13,949,655		
111 REGULAR SALARY			12,592,306	12,709,666
NEW SALARY				
INCREMENT			127,724	127,724
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			1,593,154	1,606,685
SOCIAL SECURITY				
LIFE INSURANCE			5,725	5,801
HOSPITAL INSURANCE			260,334	264,446
DENTAL INSURANCE			49,686	50,610
TOTAL SALARIES & BENEFITS	12,526,962	13,949,655	14,628,929	14,764,932
220 TRAVEL & TRANS.	43,856	56,290		
LOCAL MILEAGE REIMB.			13,685	13,685
OFF-ISLAND TRAVEL			30,000	30,000
TOTAL TRAVEL & TRANS.	43,856	56,290	43,685	43,685
230 CONTRACTUAL SVCS	910,904	1,245,594	1,156,914	1,080,440
TOTAL CONTRACTUAL SVCS	910,904	1,245,594	1,156,914	1,080,440
233 OFFICE SPACE RENTAL				
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	493,391	537,761	572,150	576,258
TOTAL SUPPLIES & MATERIALS	493,391	537,761	572,150	576,258
250 EQUIPMENT	170,966	70,891	51,643	80,380
TOTAL EQUIPMENT	170,966	70,891	51,643	80,380

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
290 MISCELLANEOUS	42,790	76,037	106,086	847,288
TOTAL MISCELLANEOUS	42,790	76,037	106,086	847,288
360 UTILITIES	697,395	768,761	846,722	846,722
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	697,395	768,761	846,722	846,722
450 CAPITAL OUTLAY	976,145	423,712	1,434,912	400,190
TOTAL CAPITAL OUTLAY	976,145	423,712	1,434,912	400,190
TOTAL APPROPRIATION	15,862,409	17,128,701	18,841,041	18,639,895
FUNDING SOURCE(S)				
GENERAL FUND	14,313,663	15,714,955	18,200,418	18,200,418
FEDERAL FUND (Hatch & Smlth)	1,248,746	1,248,746	1,248,746	1,248,746
RESIDENTIAL INSTRUCTION	50,000	50,000	50,000	50,000
ENDOWMENT	230,000	230,000	115,000	115,000

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION				
SECTION	BOARD OF REGENTS			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES				
111 REGULAR SALARY				
NEW SALARY				
INCREMENT				
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT				
SOCIAL SECURITY				
LIFE INSURANCE				
HOSPITAL INSURANCE				
DENTAL INSURANCE				
TOTAL SALARIES & BENEFITS	0	0	0	0
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	0	0	0	0
230 CONTRACTUAL SVCS				
TOTAL CONTRACTUAL SVCS	0	0	0	0
233 OFFICE SPACE RENTAL				
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	334	526	551	551
TOTAL SUPPLIES & MATERIALS	334	526	551	551
250 EQUIPMENT				
TOTAL EQUIPMENT	0	0	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
290 MISCELLANEOUS				
Stipend Pay	5,950	10,800	11,902	10,800
TOTAL MISCELLANEOUS	5,950	10,800	11,902	10,800
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL APPROPRIATION	6,284	11,326	12,453	11,351
FUNDING SOURCE(S)				
GENERAL FUND	6,284	11,326	12,453	11,351
FEDERAL FUND	0	0	0	0
OTHER (SPECIFY)				
Unclassified	0	0	0	0
Classified	0	0	0	0
TOTAL MANPOWER LEVEL	0	0	0	0
FILLED POSITIONS				
VACANT POSITIONS				
NEW POSITIONS				

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION				
SECTION	OFFICE OF THE PRESIDENT			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES	328,295	433,277		
111 REGULAR SALARY			314,361	350,624
NEW SALARY				
INCREMENT			2,730	2,730
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			41,558	46,311
SOCIAL SECURITY				
LIFE INSURANCE			133	152
HOSPITAL INSURANCE			7,077	8,105
DENTAL INSURANCE			898	1,129
TOTAL SALARIES & BENEFITS	328,295	433,277	366,757	409,051
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.	800	2,000	882	882
OFF-ISLAND TRAVEL	1,199	15,530		
TOTAL TRAVEL & TRANS.	1,999	17,530	882	882
230 CONTRACTUAL SVCS	81,887	139,723		
Telex, Cable, Postage			1,140	1,140
Equipment Maintenance			1,788	1,788
Professional Consultant Service			48,000	48,000
Vehicle/Equipment Rental			7,580	7,580
Subscriptions/Dues			16,147	16,147
Duplicating & Printing				4,000
Others			6,420	
TOTAL CONTRACTUAL SVCS	81,887	139,723	81,075	78,655
233 OFFICE SPACE RENTAL				
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	6,897	19,462		
Supplies & Materials			4,857	4,857
TOTAL SUPPLIES & MATERIALS	6,897	19,462	4,857	4,857
250 EQUIPMENT	400	200		
Filing Cabinet, 4-drawer (1)			250	250
Filing Cabinet, 2-drawer (1)			191	191
TOTAL EQUIPMENT	400	200	441	441

	1,988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
290 MISCELLANEOUS	20,206	3,156		
Contingency (Dignitaries)				2,420
TOTAL MISCELLANEOUS	20,206	3,156	0	2,420
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY	3,560	800		
TOTAL CAPITAL OUTLAY	3,560	800	0	0
TOTAL APPROPRIATION	443,244	614,148	454,012	496,306
FUNDING SOURCE(S)				
GENERAL FUND	443,244	614,148	454,012	496,306
FEDERAL FUND	0	0	0	0
OTHER (SPECIFY)				
Unclassified	1	1	8	8
Classified	10	10	1	2
TOTAL MANPOWER LEVEL	11	11	9	10
FILLED POSITIONS	9	9	9	8
VACANT POSITIONS				1
NEW POSITIONS				1

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION				
SECTION	VP, PLANNING, DEVELOPMENT AND ENDOWMENT			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES				
111 REGULAR SALARY			91,824	91,824
NEW SALARY				
INCREMENT				
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			12,034	12,034
SOCIAL SECURITY				
LIFE INSURANCE			57	57
HOSPITAL INSURANCE			3,084	3,084
DENTAL INSURANCE			693	693
TOTAL SALARIES & BENEFITS	0	0	107,692	107,692
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	0	0	0	0
230 CONTRACTUAL SVCS				
Telex, Cable & Postage			1,000	1,000
Equipment Maintenance			2,500	2,500
Advertising, Duplicating & Printing			3,000	3,000
Subscription/Dues			1,000	1,000
Other			500	
TOTAL CONTRACTUAL SVCS	0	0	8,000	7,500
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS				
Office Supplies			3,000	3,000
TOTAL SUPPLIES & MATERIALS	0	0	3,000	3,000
250 EQUIPMENT				
TOTAL EQUIPMENT	0	0	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS				
Contingency Fund (Dignitaries)				500
TOTAL MISCELLANEOUS	0	0	0	500
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL APPROPRIATION	0	0	118,692	118,692
FUNDING SOURCE(S)				
GENERAL FUND	0	0	118,692	118,692
FEDERAL FUND	0	0	0	0
OTHER (SPECIFY)				
Unclassified				1
Classified				2
TOTAL MANPOWER LEVEL	0	0	0	3
FILLED POSITIONS				0
VACANT POSITIONS				2
NEW POSITIONS				1

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION				
SECTION	OFFICE OF OPERATIONS & SUPPORT SERVICE			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES	133,271	117,781		
111 REGULAR SALARY			90,092	90,092
NEW SALARY				
INCREMENT			650	650
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			11,893	11,893
SOCIAL SECURITY				
LIFE INSURANCE			38	38
HOSPITAL INSURANCE			2,056	2,056
DENTAL INSURANCE			462	462
TOTAL SALARIES & BENEFITS	133,271	117,781	105,191	105,191
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.	500	500	551	551
OFF-ISLAND TRAVEL		4,402		
TOTAL TRAVEL & TRANS.	500	4,902	551	551
230 CONTRACTUAL SVCS	5,555	5,610		
Telex, Cable & Postage			1,000	1,000
Equipment Maintenance			2,910	2,910
Advertising, Duplicating & Printing			1,170	1,170
TOTAL CONTRACTUAL SVCS	5,555	5,610	5,080	5,080
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS				
Office Supplies	2,278	4,040	9,232	9,232
TOTAL SUPPLIES & MATERIALS	2,278	4,040	9,232	9,232
250 EQUIPMENT	556			
TOTAL EQUIPMENT	556	0	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
290 MISCELLANEOUS			30,564	
Doc Sanchez Scholarship				
TOTAL MISCELLANEOUS	0	0	30,564	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL APPROPRIATION	142,160	132,333	150,618	120,054
FUNDING SOURCE(S)				
GENERAL FUND	142,160	132,333	150,618	120,054
FEDERAL FUND	0	0	0	0
OTHER (SPECIFY)				
Unclassified	1	1	1	1
Classified	2	2	2	2
TOTAL MANPOWER LEVEL	3	3	3	3
FILLED POSITIONS		18		3
VACANT POSITIONS		0		0
NEW POSITIONS				0

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION				
SECTION	OFFICE OF FINANCIAL AFFAIRS			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES	451,046	478,696		
111 REGULAR SALARY			423,393	423,393
NEW SALARY				
INCREMENT			5,481	5,481
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			56,208	56,208
SOCIAL SECURITY				
LIFE INSURANCE			209	209
HOSPITAL INSURANCE			12,983	12,983
DENTAL INSURANCE			2,970	2,970
TOTAL SALARIES & BENEFITS	451,046	478,696	501,244	501,244
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.	720	500	551	551
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	720	500	551	551
230 CONTRACTUAL SVCS	141,209	231,279		
Telex, Cable & Postage			3,613	3,613
Equipment Maintenance			19,999	19,999
Professional/Consultant Services			65,000	65,000
Vehicle & Equipment Maintenance			11,906	11,906
Advertising, Duplicating & Printing			3,043	3,043
Subscription/Dues			1,000	1,000
Other Services			68,417	
TOTAL CONTRACTUAL SVCS	141,209	231,279	172,978	104,561
233 OFFICE SPACE RENTAL				
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	13,190	10,131		
Office Supplies			10,612	10,612
TOTAL SUPPLIES & MATERIALS	13,190	10,131	10,612	10,612
250 EQUIPMENT	7,086	425		
TOTAL EQUIPMENT	7,086	425	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
290 MISCELLANEOUS				
University Insurance				68,417
TOTAL MISCELLANEOUS	0	0	0	68,417
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY	5,030	93,500		
TOTAL CAPITAL OUTLAY	5,030	93,500	0	0
TOTAL APPROPRIATION	618,281	814,531	685,385	685,385
FUNDING SOURCE(S)				
GENERAL FUND	618,281	814,531	685,385	685,385
FEDERAL FUND	0	0	0	0
OTHER (SPECIFY)				
Unclassified	1	1	1	1
Classified	17	17	17	17
TOTAL MANPOWER LEVEL	18	18	18	18
FILLED POSITIONS	18			18
VACANT POSITIONS	0			0
NEW POSITIONS				

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION	PERSONNEL SERVICE DIVISION			
SECTION	OFFICE OF OPERATIONS & SUPPORT			
	1988	AUTHOR.	FY 90	FY 90
	ACTUAL	FY 89	REQUEST	APPROVED
OBJECT CLASSIFICATION	EXPEND			
110 PERSONNEL SERVICES	131,366	155,323		
111 REGULAR SALARY			133,606	133,606
NEW SALARY			14,116	14,116
INCREMENT			1,365	1,365
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			17,689	17,689
SOCIAL SECURITY				
LIFE INSURANCE			114	114
HOSPITAL INSURANCE			3,324	3,324
DENTAL INSURANCE			769	769
TOTAL SALARIES & BENEFITS	131,366	155,323	170,983	170,983
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.		500	551	551
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	0	500	551	551
230 CONTRACTUAL SVCS	9,976	12,660		
Telex, Cable & Postage			630	630
Equipment Maintenance			500	500
Advertising, Duplicating & Printing			10,519	10,519
Subscription/Dues			1,200	1,200
TOTAL CONTRACTUAL SVCS	9,976	12,660	12,849	12,849
233 OFFICE SPACE RENTAL				
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	3,650	3,792		
Office Supplies			3,973	3,973
TOTAL SUPPLIES & MATERIALS	3,650	3,792	3,973	3,973
250 EQUIPMENT	1,525			
TOTAL EQUIPMENT	1,525	0	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS				
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY		1,100		
TOTAL CAPITAL OUTLAY	0	1,100	0	0
TOTAL APPROPRIATION	146,517	173,375	188,356	188,356
FUNDING SOURCE(S)				
GENERAL FUND	146,517	173,375	188,356	188,356
FEDERAL FUND	0	0	0	0
OTHER (SPECIFY)				
Unclassified	0	0	0	0
Classified	6	6	6	6
TOTAL MANPOWER LEVEL	6	6	6	6
FILLED POSITIONS		5	5	5
VACANT POSITIONS		1	1	1
NEW POSITIONS				

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION	PLANT MANAGEMENT			
SECTION	OFFICE OF OPERATIONS & SUPPORT SERVICES			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES	1,011,067	1,157,473		
111 REGULAR SALARY			1,000,147	1,000,147
NEW SALARY				
INCREMENT			9,497	9,497
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			128,702	128,702
SOCIAL SECURITY				
LIFE INSURANCE			798	798
HOSPITAL INSURANCE			33,522	33,522
DENTAL INSURANCE			5,656	5,656
TOTAL SALARIES & BENEFITS	1,011,067	1,157,473	1,178,322	1,178,322
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.	197	1,350	1,488	1,488
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	197	1,350	1,488	1,488
230 CONTRACTUAL SVCS	112,002	111,828		
Telex, Cable & Postage			150	150
Equipment Maintenance			5,100	5,100
Professional/Consultant Services			99,346	99,346
Vehicle/Equipment Rental & Lease			4,196	4,196
Advertisement & Duplicating			1,408	1,408
TOTAL CONTRACTUAL SVCS	112,002	111,828	110,200	110,200
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	208,547	218,593		
Office Supplies			2,050	2,050
Fuel & Lube			5,100	5,100
Maintenance/Custodial Supplies			221,832	221,832
TOTAL SUPPLIES & MATERIALS	208,547	218,593	228,982	228,982
250 EQUIPMENT	7,024	59,500		
Plant Maintenance Equipment			26,493	26,493
TOTAL EQUIPMENT	7,024	59,500	26,493	26,493

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
290 MISCELLANEOUS	EXPEND			
Repair/Remodeling, Alterations of Building/Fac.				390,000
TOTAL MISCELLANEOUS	0	0	0	390,000
360 UTILITIES	641,272	712,638		
361 POWER			600,000	600,000
362 WATER/SEWER			60,874	60,874
363 TELEPHONE			124,000	124,000
TOLL CALLS				
TOTAL UTILITIES	641,272	712,638	784,874	784,874
450 CAPITAL OUTLAY	812,604	272,000		
Air Conditioners (20)			20,000	20,000
Repair, Remodeling or Alterations of Bldg.			390,000	
TOTAL CAPITAL OUTLAY	812,604	272,000	410,000	20,000
TOTAL APPROPRIATION	2,792,713	2,533,382	2,740,359	2,740,359
FUNDING SOURCE(S)				
GENERAL FUND	2,792,713	2,533,382	2,740,359	2,740,359
FEDERAL FUND		0	0	0
OTHER (SPECIFY)				
Unclassified	1	1	1	1
Classified	51	51	51	51
TOTAL MANPOWER LEVEL	52	52	52	52
FILLED POSITIONS			49	49
VACANT POSITIONS			3	3
NEW POSITIONS				

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION				
SECTION	VICE PRESIDENT-ACADEMIC AFFAIRS			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES	339,964	133,939		
111 REGULAR SALARY			119,866	119,866
NEW SALARY				
INCREMENT			895	895
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			15,827	15,827
SOCIAL SECURITY				
LIFE INSURANCE			57	57
HOSPITAL INSURANCE			2,176	2,176
DENTAL INSURANCE			360	360
TOTAL SALARIES & BENEFITS	339,964	133,939	139,181	139,181
220 TRAVEL & TRANS.	30,000	24,283		
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL			30,000	30,000
TOTAL TRAVEL & TRANS.	30,000	24,283	30,000	30,000
230 CONTRACTUAL SVCS	22,657	21,620		
Telex, Cable & Postage			966	966
Equipment Maintenance			5,500	5,500
Advertising, Duplicating & Printing			29,300	29,300
Other Services			1,000	1,000
TOTAL CONTRACTUAL SVCS	22,657	21,620	36,766	36,766
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	3,159	7,364		
Office Supplies & Materials			7,714	7,714
TOTAL SUPPLIES & MATERIALS	3,159	7,364	7,714	7,714
250 EQUIPMENT	998			
TOTAL EQUIPMENT	998	0	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS				
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
TOTAL CAPITAL OUTLAY	0	0	0	0
TOTAL APPROPRIATION	396,778	187,206	213,661	213,661
FUNDING SOURCE(S)				
GENERAL FUND	396,778	187,206	213,661	213,661
FEDERAL FUND	0	0	0	0
OTHER (SPECIFY)				
Unclassified	0	1	1	1
Classified	0	2	2	2
TOTAL MANPOWER LEVEL	0	3	3	3
FILLED POSITIONS				
VACANT POSITIONS		3	3	
NEW POSITIONS				

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION	ACADEMIC AFFAIRS			
SECTION	GRADUATE SCHOOL & RESEARCH			
	1988	AUTHOR.	FY 90	FY 90
	ACTUAL	FY 89	REQUEST	APPROVED
OBJECT CLASSIFICATION	EXPEND			
110 PERSONNEL SERVICES	125,376	102,087		
111 REGULAR SALARY			89,711	89,711
NEW SALARY				
INCREMENT			390	390
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			11,809	11,809
SOCIAL SECURITY				
LIFE INSURANCE			57	57
HOSPITAL INSURANCE			1,028	1,028
DENTAL INSURANCE			231	231
TOTAL SALARIES & BENEFITS	125,376	102,087	103,226	103,226
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	0	0	0	0
230 CONTRACTUAL SVCS	14,628	19,631		
Telex, Cable & Postage			3,347	3,347
Equipment Maintenance			956	956
Advertising, Duplicating & Printing			13,515	13,515
Subscription/Dues			9,991	9,991
TOTAL CONTRACTUAL SVCS	14,628	19,631	27,809	27,809
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	606	736		
OfficeSupplies			1,071	1,071
TOTAL SUPPLIES & MATERIALS	606	736	1,071	1,071
250 EQUIPMENT	1,307			
TOTAL EQUIPMENT	1,307	0	0	0

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS				
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
Computer (1)			10,000	10,000
Typewriter (1)			800	800
TOTAL CAPITAL OUTLAY	0	0	10,800	10,800
TOTAL APPROPRIATION	141,917	122,454	142,906	142,906
FUNDING SOURCE(S)				
GENERAL FUND	141,917	122,454	142,906	142,906
FEDERAL FUND	0	0	0	0
OTHER (SPECIFY)				
Unclassified	0	1	1	1
Classified	0	2	2	2
TOTAL MANPOWER LEVEL	0	3	3	3
FILLED POSITIONS		2	2	
VACANT POSITIONS		1	1	
NEW POSITIONS				

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION	ACADEMIC AFFAIRS			
SECTION	MARINE LABORATORY			
	1988	AUTHOR.	FY 90	FY 90
	ACTUAL	FY 89	REQUEST	APPROVED
OBJECT CLASSIFICATION	EXPEND			
110 PERSONNEL SERVICES	471,275	573,955		
111 REGULAR SALARY			510,444	510,444
NEW SALARY				
INCREMENT			10,600	10,600
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			65,021	65,021
SOCIAL SECURITY				
LIFE INSURANCE			114	114
HOSPITAL INSURANCE			7,604	7,604
DENTAL INSURANCE			1,179	1,179
TOTAL SALARIES & BENEFITS	471,275	573,955	594,962	594,962
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	0	0	0	0
230 CONTRACTUAL SVCS	12,779	23,828		
Telex, Cable & Postage			2,675	2,675
Equipment Maintenance			7,214	7,214
Vehicle/Equipment Rental (2 vehicles)			10,098	10,098
Advertising, Duplicating & Printing			1,793	1,793
Computer Network			4,600	4,600
TOTAL CONTRACTUAL SVCS	12,779	23,828	26,380	26,380
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	6,810	8,274		
Office Supplies & Materials			2,000	2,000
Fuel & Lube			1,800	1,800
Research & Exp. Supplies			4,867	4,867
TOTAL SUPPLIES & MATERIALS	6,810	8,274	8,667	8,667
250 EQUIPMENT	50			
Stools (15)			2,250	2250
Desks (6)				1,500
Chairs (9)				2,250
Scuba Tanks (9)				1,500
Illuminators, Microscopes (10)				1,500
TOTAL EQUIPMENT	50	0	2,250	9,000

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS				
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY		4,015	40,400	
Computer (1)				3,500
Printer (1)				2,500
Graphic Plotter				1,500
Modem				350
Microscope, Dissecting (5)				7,500
Microscope, Compound (2)				4,000
Desks (9)				4,500
Outboard Motor (1)				7,100
Radial Arm Saw (1)				650
Dehumidifier (7)				2,050
TOTAL CAPITAL OUTLAY	0	4,015	40,400	33,650
TOTAL APPROPRIATION	490,914	610,072	672,659	672,659
FUNDING SOURCE(S)				
GENERAL FUND	490,914	610,072	672,659	672,659
FEDERAL FUND	0	0	0	0
OTHER (SPECIFY)				
Unclassified	0	1	1	1
Classified	0	12	12	12
TOTAL MANPOWER LEVEL	0	13	13	13
FILLED POSITIONS		13	13	13
VACANT POSITIONS				
NEW POSITIONS				

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION	ACADEMIC AFFAIRS			
SECTION	MICRONESIAN AREA RESEARCH CENTER			
	1988	AUTHOR.	FY 90	FY 90
	ACTUAL	FY 89	REQUEST	APPROVED
OBJECT CLASSIFICATION	EXPEND			
110 PERSONNEL SERVICES	455,883	485,508		
111 REGULAR SALARY			445,086	445,086
NEW SALARY				
INCREMENT			3,414	3,414
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			55,875	55,875
SOCIAL SECURITY				
LIFE INSURANCE			133	133
HOSPITAL INSURANCE			7,198	7,198
DENTAL INSURANCE			1,539	1,539
TOTAL SALARIES & BENEFITS	455,883	485,508	513,245	513,245
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	0	0	0	0
230 CONTRACTUAL SVCS	31,834	37,960		
Telex, Cable & Postage			3,000	3,000
Equipment Maintenance			5,021	5,021
Vehicle/Equipment Maintenance			6,426	6,426
Advertising, Duplicating & Printing			15,560	15,560
Subscription/Dues			2,860	2,860
Computer Network			6,660	6,660
TOTAL CONTRACTUAL SVCS	31,834	37,960	39,527	39,527
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	9,087	7,746		
Office Supplies			7,114	7,114
Instructional Supplies			4,000	4,000
TOTAL SUPPLIES & MATERIALS	9,087	7,746	11,114	11,114
250 EQUIPMENT			2,000	
Computer Software				4160
Computer Tables (4)				1,000
Chairs (4)				600
TOTAL EQUIPMENT	0	0	2,000	5,760

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
290 MISCELLANEOUS	9,146	29,132		
Other : Acquisitions-MARC Collection			19,285	19,285
TOTAL MISCELLANEOUS	9,146	29,132	19,285	19,285
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY			40,000	
Computer System (2)				20000
Modem (2)				8000
Shelving (4)				1,500
Filing Cabinets, 5 drawer (5)				2,240
Printer (1)				4,500
TOTAL CAPITAL OUTLAY	0	0	40,000	36,240
TOTAL APPROPRIATION	505,950	560,346	625,171	625,171
FUNDING SOURCE(S)				
GENERAL FUND	505,950	560,346	625,171	625,171
FEDERAL FUND		0	0	0
OTHER (SPECIFY)				
Unclassified	1	1	1	1
Classified	11	11	11	11
TOTAL MANPOWER LEVEL	12	12	12	12
FILLED POSITIONS		12	12	12
VACANT POSITIONS				
NEW POSITIONS				

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION	ACADEMIC AFFAIRS			
SECTION	WATER & ENERGY RESEARCH CENTER			
	1988	AUTHOR.	FY 90	FY 90
	ACTUAL	FY 89	REQUEST	APPROVED
OBJECT CLASSIFICATION	EXPEND			
110 PERSONNEL SERVICES	158,134	245,181		
111 REGULAR SALARY			217,891	217,891
NEW SALARY				
INCREMENT			2,918	2,918
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			24,372	24,372
SOCIAL SECURITY				
LIFE INSURANCE			114	114
HOSPITAL INSURANCE			5,451	5,451
DENTAL INSURANCE			1,049	1,049
TOTAL SALARIES & BENEFITS	158,134	245,181	251,795	251,795
220 TRAVEL & TRANS.				
LOCAL MILEAGE REIMB.				
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	0	0	0	0
230 CONTRACTUAL SVCS	6,585	14,381		
Telex, Cable & Postage			3,000	3,000
Equipment Maintenance			5,600	5,600
Vehicle/Equipment Rental & Lease			2,022	2,022
Advertising, Duplicating & Printing			1,500	1,500
TOTAL CONTRACTUAL SVCS	6,585	14,381	12,122	12,122
233 OFFICE SPACE RENTAL	0	0	0	0
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	2,723	316		
Office Supplies			50	50
Fuel & Lube			281	281
TOTAL SUPPLIES & MATERIALS	2,723	316	331	331
250 EQUIPMENT	485	2,000		
Computer Table (4)				1,000
TOTAL EQUIPMENT	485	2,000	0	1,000

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
290 MISCELLANEOUS				
TOTAL MISCELLANEOUS	0	0	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY				
IBM Computer (1)			15000	15000
Printer (1)			1500	1500
Plotter (2)			4,200	4,200
Digitizer (1)			300	300
Autocad Cad Software			2,500	2,500
Tables			1,000	
TOTAL CAPITAL OUTLAY	0	0	24,500	23,500
TOTAL APPROPRIATION	167,927	261,878	288,748	288,748
FUNDING SOURCE(S)				
GENERAL FUND	167,927	261,878	288,748	288,748
FEDERAL FUND		0	0	0
OTHER (SPECIFY)				
Unclassified	1	1	1	1
Classified	6	6	6	6
TOTAL MANPOWER LEVEL	7	7	7	7
FILLED POSITIONS		5	5	5
VACANT POSITIONS		2	2	2
NEW POSITIONS				

DEPARTMENT/AGENCY	UNIVERSITY OF GUAM			
DIVISION	ACADEMIC AFFAIRS			
SECTION	COLLEGE OF ARTS & SCIENCES			
	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
	EXPEND			
110 PERSONNEL SERVICES	3,534,278	4,016,096		
111 REGULAR SALARY			3,654,755	3,654,755
NEW SALARY				
INCREMENT			24,109	24,109
112 OVERTIME				
NIGHT DIFFERENTIAL				
113 BENEFITS				
RETIREMENT			437,647	437,647
SOCIAL SECURITY				
LIFE INSURANCE			1,406	1,406
HOSPITAL INSURANCE			68,457	68,457
DENTAL INSURANCE			13,085	13,085
TOTAL SALARIES & BENEFITS	3,534,278	4,016,096	4,199,459	4,199,459
220 TRAVEL & TRANS.	100			
LOCAL MILEAGE REIMB.		1,300	1,433	1,433
OFF-ISLAND TRAVEL				
TOTAL TRAVEL & TRANS.	100	1,300	1,433	1,433
230 CONTRACTUAL SVCS	38,354	68,847	78,487	
Telex, Cable & Postage				3,688
Equipment Maintenance				31,833
Professional/Consultant Services				11,000
Vehicle/Equipment Rental				14,456
Advertising, Duplicating & printing				6,342
Subscription/Dues				940
Carpet Cleaning				800
Copier Lease (buy out)				500
Xerox Memorywriter Lease (buy out)				563
Other: Distance Educational Program(radio)				3,228
TOTAL CONTRACTUAL SVCS	38,354	68,847	78,487	73,350
233 OFFICE SPACE RENTAL				
TOTAL OFFICE SPACE RENTAL	0	0	0	0
240 SUPPLIES & MATERIALS	48,275	57,155		
Office Supplies			17,900	17,900
Instructional Supplies			49,972	49,972
TOTAL SUPPLIES & MATERIALS	48,275	57,155	67,872	67,872
250 EQUIPMENT	418		8,350	
Overhead Projectors (3)				745
Projector Cart (3)				750
Computer Disk Drive (6)				600
Instructional Tapes				500
Hospital Simulation Equipment				1,000
PE Equipment				2,000
Typist Chair (2)				500
Art Instructional Equipment				1,255
Printer controllers (4)				200
Surge Protectors (5)				435
Printer Cable (10)				300
Computer Tables (2)				200
IBM Memorywriter Expansion Boards (5)				250
Expansion Chips (90)				1,350
Interface Cards (Apple 2E) (6)				1,500
Tables (31)				3,100
Software				2,000
TOTAL EQUIPMENT	418	0	8,350	16,685

	1988	AUTHOR.	FY 90	FY 90
OBJECT CLASSIFICATION	ACTUAL	FY 89	REQUEST	APPROVED
EXPEND				
290 MISCELLANEOUS		1,126		
TOTAL MISCELLANEOUS	0	1,126	0	0
360 UTILITIES				
361 POWER				
362 WATER/SEWER				
363 TELEPHONE				
TOLL CALLS				
TOTAL UTILITIES	0	0	0	0
450 CAPITAL OUTLAY		111,041	91,849	
Apple 2E Computer (5)				8,385
MacPlus Computers (2)				3,508
IBM PSII Computer (1)				2,500
IBM PCS Computer (1)				1,500
Imagewriter (2)				1,210
IBM Printers (3)				3,000
Line Conditioner (1)				325
Lighting Equipment (Theater)				2,500
Sound Equipment (Theater)				2,500
Phonograph/Cassette Recorder (Theater)				1,500
Secretary Desk, L-Shape (2)				1,200
Computer Table (4)				1,100
Ditto Machine (1)				1,147
Teaching Video Tape				6,700
Typewriter/Printer (1)				1,000
Monograph Binder (1)				600
Desk Faculty (1)				500
Marking Board (1)				500
Instructional Video Tape Series				5,000
Thermofax machine (2)				2,556
Dissecting Microscope (8)				5,600
IBM Proprinter (3)				1,320
Herbarium Cabinets (2)				2,400
IBM Wheelwriter (1)				500
7-Way Switchbox (2)				980
Computer System (4)				9,949
TOTAL CAPITAL OUTLAY	0	111,041	91,849	67,980
TOTAL APPROPRIATION	3,621,425	4,255,565	4,447,450	4,426,779
FUNDING SOURCE(S)				
GENERAL FUND	3,621,425	4,255,565	4,447,450	4,426,779
FEDERAL FUND	0	0	0	0
OTHER (SPECIFY)				
Unclassified	2	2	2	2
Classified	108	108	108	108
TOTAL MANPOWER LEVEL	110	110	110	110
FILLED POSITIONS		92	92	92
VACANT POSITIONS		18	18	18
NEW POSITIONS				
**Category 230 (Consultant Service) for use to hire retired faculty reduced by \$5,000 (Transfer \$50,000 from Personnel category to Operating Expenses for this purpose.				