GENERAL FUND RECRUITMENT GG1'S (APRIL 1, 1994 TO JULY 13, 1994)

DEPT.	POSITION TITLE	SALARY 1/	GG1	CLASSIFIED	UNCLASSIFIED	RECRUIT
BOP	GEO INFO SYS LAND INFO MNG	R 33,811	x	x		x
CORRECTIONS	CORRECTIONS OFFICER I	19,974 19,974	* *****************	x	X	x
DOE	ASSOC SUPRINDT SPEC EDUC BAKER BLDG CUSTODIAN BUYER II CLERK TYPIST I SCHOOL AIDE I SCHOOL AIDE II SCHOOL AIDE III	48,680 15,133 15,133 19,974 15,840 15,840 15,840 16,656 16,656 16,656 16,656 17,635 17	**************************	X		× × × × × × × × × × × × × × × × × × ×
DPW	TEACHER IV	34,499 34,499 34,499 34,499 34,499 34,499 34,499 34,499 1,552,455 17,635 17,635 17,635 16,656 16,656 16,656 16,656	X X X X X X X X X X X X X X X X X X X	X X X X X X X X X X X X X X X X X X X		X X X X X X X X X X X X X X X X X X X

				•	7	
DYA	ACTING DIRECTOR	60.850	X		x	x
•	PROGRAM COOR IV	31,084	X	X	-	â
	SOCIAL WRIGH II	26,520	X	X		X
	YOUTH SVC WOR!	17,636	X	X		X
	YOUTH SVC WKRI	17,635	X	X		X
	YOUTH SVC WKR! YOUTH SVC WKR!	17, 635 17, 635	X	X		X
	YOUTH SVC WORKER I	17,635	Ŷ	X X		X
	YOUTH SVC WORKER I	17,635	â	â		X X
	YOUTH SVC WORKER I	17,635	X	X		â
011004						
GHPDA	CHIEF PLANNER	36,850	X	X		X
GMHA	ACCOUNTING TECH I	18,723	X	x		x
	ACCOUNTING TECH II	19,974	X	X		X
	ASST ADMIN SUPPLY MGMT CARDIO/NEUROLOGY TECH I	28,678	X	X		X
	CHF OF REHABILITATIVE SRVCS	22,942 36,850	X	X X		X
	CLERK TYPIST I	15,840	â	â		X X
	CLERK TYPIST II	16,656	X	X		â
	CLERK TYPIST III	17,635	X	X		X
	COLLECTION AGENT	18,723	X	X		X
	CREDIT/COLL SUPVR ELECTRONIC TECH SUPVR	22,942 26,520	X	X X		X
	GUARD	16,656	Ŷ	â		X X
	GUARD	16,656	x	â		â
	GUARD	16,656	X	X		X
	GUARD	16,656	X	X		X
	GUARD SUPVR HOSPITAL RADIOLOGIC TECH I	17,635	X	X		X
	HOUSEKEEPER I	21, 389 15,1 33	X	X X		X
	HOUSEKEEPERI	15,133	â	â		X X
	MED TRANSCRIPTIONIST	17,635	X	â		â
	MEDICAL RECORDS CLERK	16,656	X	X		x
	MEDICAL RECORDS CODER	21,389	X	X		X
	OPERATING RM TECH PAINTER II	17,635	X	X		X
	PATIENT SRVCS REP	17,635 19,974	X X	X X		X
	PERSONNEL SPEC IV	31,064	â	â		X X
	PHARMACY AIDE	17,635	X	X		â
	PLANNER IV //	33,811	X	X		X
	REFRIGERATION MECH LDR RESPIRATORY THERAPIST I	22,942	X	X		X
	SOCIAL WORKER III	22,942 28,678	X	X X		X
	STAFF NURSE!	24,656	â	â		X X
	STAFF NURSE I	24,656	X	X		â
	STAFF NURSE I	24,656	X	X		X
	STAFF NURSE I STAFF NURSE I	24,656	X	X		X
	STAFF NURSE II	24,656 28,678	X	X X		X
	STAFF NURSE II	28,678	â	â		X X
	STAFF NURSE II	28,678	X	x		â
	STAFF NURSE II	28,678	X	X		X
	STAFF NURSE II STAFF NURSE II	28,678	X	X		X
	STAFF NURSE II	28,678 28,678	X	X X		X
		25,070	^	^		X
LABOR	EMPLOYER RELATIONS REPRE	24,656	X	X		X
	EMPLOYMENT COUNSELOR LABOR LAW ENFROMMT SPEC I	26,520 10,074	X	X		X
	LABOR LAW ENFROMNT SPECIII	19,974 22,942	X	X X		X
		22,012	^	^		X
LAND MGMT	REFRIGERATION MECHANIC II	21,389	X	X		×
LAW	ATTORNEY I	40,352	x		X	v
 		10,000	^		^	X
MENTAL HEALTH	PSYCHIATRIC TECH I	17,635	X	X		X
b.	PSYCHIATRIC TECH I PSYCHIATRIC TECH I	17,635	X	X		X
	PSYCHIATRIC TECH I	17,635 17,635	X X	X X		X
	PSYCHIATRIC TECH I	17,635	â	â		X X
	PSYCHIATRIC TECH I	17,635	X	x		â
	PSYCHIATRIC TECH II	18,723	X	X		x
	PSYCHIATRIC TECH II	18,723	X	X		X
	PSYCHIATRIC TECH II PSYCHIATRIC TECH II	18,723 18,723	X	X		X
	PSYCHIATRIC TECH II	18,723	Ŷ	X X		X X
	PSYCHIATRIC TECH II	18,723	x	â		x
	PSYCHIATRIC TECH II	18,723	X	X		x
PHSS	COMM HLTH NURSE II	28.678	X	¥		Ų.
- -	COMM HLTH NURSE II	28,678 28,678	X	X X		X X
	COMM HLTH NURSE SPVSR II	36,850	Ŷ	â		X
	DENTAL OFFICER I	50,290	X	X		×
	ELIGIBILITY SPECIALIST I ENVIRONMENTAL HLTH SPEC I	19,974	X	X		X
	HEALTH EDUCATOR I	24,656 24,656	X	X X		Ã
	HOMEMAKER	17,635	Ŷ	â		X X
	LIC PRACTICAL NURSE II	21,389	X	X		â
	MESSENGER CLERK NURSE AIDE II	15,840	X	X		X
	NURSE PRACTITIONER	17, 63 5 33,811	X	X		X
	NURSE PRACTITIONER	33,811 33,811	X X	X X		X X
	NURSE PRACTITIONER	33,811	Ŷ	â		X
						~

	NUTRITION ASST NUTRITION ASST PHARMACIST PROGRAM COOR II PUBLIC HETH INSPECTOR I PUBLIC HETH INSPECTOR I	16,656 16,656 31,064 28,520 19,974 19,974	X X X X	X X X X	•		X X X X X
PORT AUTHO	PAYROLL SUPVR	24,656	x	X			X
RETIREMENT	DEPUTY DIRECTOR	55,303	x			x	x

^{1/} SALARIES ARE FOR A FULL YEAR FUNDING OF POSITION AND NOT PRORATED FROM DATE OF ACTUAL EMPLOYMENT. AS SUCH, THE TOTAL WILL NOT REFLECT TRUE EMPLOYMENT COST IN FISCAL YEAR 1994.

GENERAL FUND EMPLOYMENT CONTRACTS (APRIL 1, 1994 TO JULY 13, 1994)

DEPT.	POSITION TITLE	SALARY 1/	GG1
GMHA	ASSIST. ADMINSTR OF NURSING DIR HEALTH INFO SRVCS DIR HUMAN RESOURCE SRVCS DIRECTOR OF PHARMACY NUCLEAR MEDICINE TECH HOSPITAL RADIOLOGIC TECH II	73,000 55,000 65,000 61,283 41,584 39,780	
DOC	PHYSICIAN	76,120	X
REVENUE/TAX	MOTOR CARRIER INVESTIGATOR SYSTMS/PROGRMNG ADMINSTR SENIOR APPL PROGRAMMER	21,389 61,283 34,414	
LAW	ASSISTANT ATTORNEY GENERAL	40,352	
DOE	CHIEF FINANCIAL OFFCR TEACHER IV TEACHER II TEACHER II TEACHER II TEACHER IV TEACHER II TEACHER II TEACHER II TEACHER II TEACHER IV TEACHER IV TEACHER II TEACHER IV TEACHER IV TEACHER II TEACHER II TEACHER II TEACHER II TEACHER II TEACHER II TEACHER III	78,000 41,399 26,197	X
	TEACHER II TEACHER II TEACHER IV TEACHER II TEACHER II TEACHER II TEACHER II	26,197 26,197 27,599 26,197 26,197 26,197 26,197	
	TEACHER II TEACHER II	26,197 26,197	

TEACHER III	26,520
TEACHER IV	27,599
TEACHER II	26,197
TEACHER III	26,520
TEACHER II	26,197
TEACHER III	26,520
TEACHER II	26,197
TEACHER IV	27,599
TEACHER II	26,197
TEACHER II	26,197
TEACHER II	26,197
TEACHER IV	34,499
TEACHER IV	27,599

^{1/} SALARIES ARE FOR A FULL YEAR FUNDING OF POSITION AND NOT PRORATED FROM DATE OF ACTUAL EMPLOYMENT. AS SUCH, THE TOTAL WILL NOT REFLECT TRUE EMPLOYMENT COST IN FISCAL YEAR 1994.

Items Proposed to be paid by September 30, 1994 Utilizing Restricted Funds

Items	Projected Amount
*Subsidies to Auto/Semi-Auto and other Branches	\$11,900,000
Retirement	5,000,000
Vendors	3,100,000 \$20,000,000
Subsidies for:	
Legislature Superior Court UOG) GCC)	\$ 2,473,000 577,000
GMHA) PDSC) PUAG)	8,850,000
,	£11 000 000

\$11,900,000



JOSEPH F. ADA Governor

FRANK F. BLAS

REVENUE & TAXATION

GOVERNMENT OF GUAM

JOAQUIN G. HLAZ, Director • V.M. CONCEPCION, Deputy Director

MEMORANDUM

JUL 26 1994

To:

Governor of Guam

From:

Director of Revenue and Taxation

Subject:

Response to Items 6 and 10 per Facsimile Message from Carl Taitano

Transmitted herewith is the information in response to Items No. 6 and 10 of Senator Carl T. C. Gutierrez's letter:

1. Income Tax Refund Status as of July 1994:

 Projected Refunds for 1993
 \$55,000,000.00

 Refunds Paid As of 7/7/94
 16.323.282.00

 Outstanding Refunds for 1993
 39,676,718.00

 Outstanding Prior Years
 15.299.088.00*

 Total Outstanding Refunds
 \$54,975,806.00

- 2. Copy of summary sheet for the 1993 Tax Roll as certified by the Board of Equalization. The most recent total aggregate appraised value of all taxable properties on Guam is approximately \$4,255,669,653.00.
- 3. Explanation for the raise in total appraised values and corresponding tax base.
- 4. The current authorized amount of debt ceiling within the limitation of the Organic Act of Guam is ten percent (10%) of the aggregate appraised value of all taxable properties on Guam.

1993 Aggregate Value:

\$4,255,669,653.00

10% Debt Limitation:

\$ 425,566,965.30

VICENTE M. CONCEPCION

Acting Director

Attachments

ATTACHMENT #6

378 Chalan San Antonio, Tamuning, Guam 96911 - Tel: (671) 647-5107 Fax: (671) 472-2643

^{*}NOTE: \$11 Million currently under examination review.

INCOME TAX REFUND STATUS AS OF JULY 1994

PROJECTED REFUNDS FOR 1993	\$55,000,000.00
REFUNDS PAID AS 7/7/94	16,323,282.00
OUTSTANDING REFUNDS FOR 1993	39,676,718.00
OUTSTANDING PRIOR YEAR	15,299,088.00*
TOTAL OUTSTANDING REFUNDS	\$54,975,806.00

^{*} NOTE: \$11 MILLION CURRENTLY UNDER EXAMINATION REVIEW

UNPAID INCOME TAX REFUND STATUS JULY 1994

DESCRIPTION	INDIVIDUAL	CORPORATE	TOTAL
Unpaid prior years	\$3,738,219	\$11,560,927	
Unpaid current year		*	
February March April	10,292,710 11,570,062 13,939,673	3,874,273	
	39,540,664	* 15,435,200	\$54,975,864

^{* 11} MILLION CURRENTLY UNDER EXAMINATION REVIEW

DOE PUAG Other Branches & Agencies Vendor & Contractor Payments	Payroll Transfers Public Assistance Payments Tax Refund Payments Proposed Debt Service – I & P Transfers to Trustees/ Debt Service Transfers to AGENCIES:	IOIAL SOURCES TOTAL AVALABLE CASH DIEDUCT USES:	General Fund - Treasury Collections General Fund - Depository Collections General Fund - Section 30 Remittances Special Revenue Fund Collections Real Property Tax - Triennial Reappraisa Grant-In-Aid Reimbursements Trustee Reimbursements Use of TAF & THF Proceeds from Bonds	BEGINNING CASH ADD SOURCES:
	ice	ASH	itions lections nittances ris eappraisal	
43,666,000 6,133,500 45,670,000 70,000,000	18,375,000 4,800,000 46,620,000 2,600,000 13,755,000	243,535,000	109,544,000 25,965,000 39,000,000 1,915,000 17,160,000 17,160,000 3,750,000 0 44,500,000	Forecast Quarter Ended December 31, 1994 \$0
31,872,000 6,133,500 27,830,000 60,000,000	15,750,000 4,800,000 18,360,000 0 2,812,000	174,418,000 166,333,500	114,016,000 25,967,000 0 2,287,000 7,938,000 20,460,000 3,750,000 0	Forecast Quarter Ended March 31, 1995 (\$8,084,500)
46,359,000 6,133,500 32,670,000 60,000,000	19,110,000 4,800,000 29,160,000 2,812,000	184,812,000	131,898,000 25,003,000 0 3,401,000 6,804,000 15,180,000 0 0	Forecast Quarter Ended June 30, 1995 (\$1,224,000)
28,974,000 6,133,500 27,830,000 60,000,000	15,750,000 4,800,000 4,860,000 0 2,812,000	148,637,000 132,404,500	100,604,000 25,003,000 0 1,544,000 4,536,000 13,200,000 3,750,000 0	Forecast Quarter Ended September 30, 1995 (\$16,232,500)
46,941,000 6,133,500 32,670,000 60,000,000	19,294,000 4,560,000 1,620,000 9,000,000 14,107,000	207,353,500 188,598,500	114,572,500 26,614,000 40,000,000 1,952,000 3,402,000 16,988,000 3,825,000 0	Forecast Quarter Ended December 31, 1995 (\$18,755,000)
34,262,000 6,133,500 27,830,000 60,000,000	16,538,000 4,332,000 18,360,000 0 3,162,000	180,112,500 174,385,500	119,145,500 26,616,000 0 2,333,000 7,938,000 20,255,000 3,825,000 0	Forecast Quarter Ended March 31, 1996 (\$5,727,000)
49,836,000 6,133,500 32,670,000 60,000,000	20,066,000 4,115,000 29,160,000 0 3,162,000	192,125,500	137,364,500 25,628,000 0 3,476,000 6,804,000 15,028,000 3,825,000 0	Forecast Quarter Ended June 30, 1996 \$3,768,000
31,147,000 6,133,500 27,830,000 60,000,000	16,538,000 3,908,000 4,860,000 0 3,162,000	154,060,500	105,431,500 25,628,000 0 1,572,000 4,536,000 13,068,000 3,825,000 0	Forecast Quarter Ended September 30, 1996 (\$9,249,000)
49,288,000 6,133,500 32,670,000 62,000,000	19,776,000 3,792,000 1,620,000 15,000,000 7,769,000	212,061,750 203,293,750	121,670,750 27,279,000 37,000,000 1,990,000 3,402,000 16,818,000 3,902,000 0	Forecast Quarter Ended December 31, 1996 (\$8,768,000)

(\$1,224,000) (\$16,232,500) (\$18,755,000)

(\$3,287,000)

\$6,208,000

(\$6,809,000)

(\$6,328,000)

0

0

2,440,000

2,440,000

2,440,000

2,440,000

2,440,000

Department Fees Increase

Projected Activities

ENDING CASH BALANCE

TOTAL USES OF CASH

251,619,500

167,557,500

201,044,500

151,159,500

194,325,500

170,617,500

205,142,500

153,579,500

198,048,500

(\$8,084,500)

(\$1,224,000) (\$16,232,500)

(\$18,755,000)

(\$5,727,000)

\$3,768,000

(\$9,249,000)

(\$8,768,000)

\$5,245,250

ENDING CASH BALANCE

(\$8,084,500)

0

GOVERNMENT OF GUAM General Fund Cash Flow Projection

Five Years Ending September 30, 1999

Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended
March 31, 1997	June 30, 1997	September 30, 1997	December 31, 1997	March 31, 1998	June 30, 1998	September 30, 1998	December 31, 1998	March 31, 1999	June 30, 1999	September 30,
1997	1997	1997	1991	1990	1990	1990	1990	1999	1999	1999
\$5,245,250	\$19,061,500	\$9,791,750	\$14,264,000	\$26,454,125	\$37,626,250	\$25,199,375	\$26,930,500	\$42,052,093	\$55,752,686	\$45,373,279
						`				
		11444								
126,346,750 27,281,000	144,909,750 26,269,000	112,324,750 26,269,000	128,111,625 27,961,000	132,892,625 27,963,000	151,805,625 26,926,000	118,606,625	134,896,093 28,660,000	139,784,093	159,123,093	125,177,093
27,201,000	20,209,000	20,209,000	37,925,000	21,903,000	20,920,000	26,926,000	38,873,000	28,662,000	27,599,000	27,599,000
2,381,000	3,552,000	1,600,000	2,029,000	2,430,000	3,630,000	1,629,000	2,069,000	2,480,000	3,710,000	1,659,000
7,938,000	6,804,000	4,536,000	3,402,000	7,938,000	6,804,000	4,536,000	3,402,000	7,938,000	6,804,000	4,536,000
20,052,000	14,878,000	12,937,000	16,650,000	19,851,000	14,729,000	12,808,000	16,484,000	19,652,000	14,582,000	12,680,000
3,902,000	3,902,000	3,902,000	3,980,000	3,980,000	3,980,000	3,980,000	4,060,000	4,060,000	4,060,000	4,060,000
0	0	0 0	0	0	0	0	0	0	0	0
	······································						······································	···		
187,900,750	200,314,750	161,568,750	220,058,625	195,054,625	207,874,625	168,485,625	228,444,093	202,576,093	215,878,093	175,711,093
193,146,000	219,376,250	171,360,500	234,322,625	221,508,750	245,500,875	193,685,000	255,374,593	244,628,186	271,630,779	221,084,372
16,951,000	20,568,000	16,951,000	20,270,000	17,375,000	21,082,000	17,375,000	20,777,000	17,809,000	21,609,000	17,809,000
3,678,000	3,568,000 29,160,000	3,461,000 4,860,000	3,357,000 1,620,000	3,256,000 18,360,000	3,158,000	3,063,000	2,971,000	2,882,000	2,796,000	2,712,000
18,360,000	29,100,000	4,000,000	14,300,000	10,300,000	29,160,000	4,860,000	1,620,000 14,000,000	18,360,000	29,160,000	4,860,000
3,157,000	3,157,000	3,157,000	7,766,000	3,154,000	3,154,000	3,154,000	7,811,000	3,198,000	3,198,000	3,198,000
										<u> </u>
35,975,000	52,328,000	32,704,000	51,752,000	37,774,000	54,944,000	34,339,000	54,340,000	39,663,000	57,691,000	36,056,000
6,133,500	6,133,500 32,670,000	6,133,500	6,133,500	6,133,500	6,133,500	6,133,500	6,133,500	6,133,500	6,133,500	6,133,500
27,830,000 62,000,000	62,000,000	27,830,000 62,000,000	32,670,000 70,000,000	27,830,000 70,000,000	32,670,000 70,000,000	27,830,000 70,000,000	32,670,000 73,000,000	27,830,000 73,000,000	32,670,000 73,000,000	27,830,000 73,000,000
02,000,000	02,000,000	02,000,000	70,000,000	70,000,000	70,000,000	70,000,000	73,000,000	73,000,000	73,000,000	73,000,000
174,084,500	209,584,500	157,096,500	207,868,500	183,882,500	220,301,500	166,754,500	212 222 500	100 075 5001	776 757 577	171 500 500
174,004,000	209,004,000	107,000,000	201,000,000	100,002,000	220,301,300	100,754,500	213,322,500	188,875,500	226,257,500	171,598,500
\$19,061,500	\$9,791,750]	\$14,264,000	\$26,454,125	\$37,626,250	\$25,199,375	\$26,930,500	\$42,052,093	\$55,752,686	\$45,373,279	\$49,485,872
2,440,000	2,440,000	2,440,000	2,440,000	2,440,000	2,440,000	2,440,000	2,440,000	2,440,000	2,440,000	2,440,000
\$21,501,500	\$12,231,750]	\$16,704,000]	\$28,894,125]	\$40,066,250	\$27,639,375	\$29,370,500	\$44,492,0931	\$58,192,686	\$47,813,279	\$51,925,872
			7-7-7-7		7-11-1-1	7-010.01000	7 ,	700,.02,000	Ψ17,010,270	Ψ01,020,01Z