



DYA	ACTING DIRECTOR	60,650	X		X	X
	PROGRAM COOR IV	31,084	X	X		X
	SOCIAL WRKR II	28,520	X	X		X
	YOUTH SVC WKR I	17,635	X	X		X
	YOUTH SVC WKR I	17,635	X	X		X
	YOUTH SVC WKR I	17,635	X	X		X
	YOUTH SVC WKR I	17,635	X	X		X
	YOUTH SVC WORKER I	17,635	X	X		X
	YOUTH SVC WORKER I	17,635	X	X		X
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	28,678	X	X		X
	CARDIO/NEUROLOGY TECH I	22,942	X	X		X
	CHF OF REHABILITATIVE SRVCS	36,850	X	X		X
	CLERK TYPIST I	15,840	X	X		X
	CLERK TYPIST II	16,656	X	X		X
	CLERK TYPIST III	17,635	X	X		X
	COLLECTION AGENT	18,723	X	X		X
	CREDIT/COLL SUPVR	22,942	X	X		X
	ELECTRONIC TECH SUPVR	26,520	X	X		X
	GUARD	16,656	X	X		X
	GUARD	16,656	X	X		X
	GUARD	16,656	X	X		X
	GUARD	16,656	X	X		X
	GUARD SUPVR	17,635	X	X		X
	HOSPITAL RADIOLOGIC TECH I	21,389	X	X		X
	HOUSEKEEPER I	15,133	X	X		X
	HOUSEKEEPER I	15,133	X	X		X
	MED TRANSCRIPTIONIST	17,635	X	X		X
	MEDICAL RECORDS CLERK	16,656	X	X		X
	MEDICAL RECORDS CODER	21,389	X	X		X
	OPERATING RM TECH	17,635	X	X		X
	PAINTER II	17,635	X	X		X
	PATIENT SRVCS REP	19,974	X	X		X
	PERSONNEL SPEC IV	31,064	X	X		X
	PHARMACY AIDE	17,635	X	X		X
	PLANNER IV	33,811	X	X		X
	REFRIGERATION MECH LDR	22,942	X	X		X
	RESPIRATORY THERAPIST I	22,942	X	X		X
SOCIAL WORKER III	28,678	X	X		X	
STAFF NURSE I	24,656	X	X		X	
STAFF NURSE I	24,656	X	X		X	
STAFF NURSE I	24,656	X	X		X	
STAFF NURSE I	24,656	X	X		X	
STAFF NURSE I	24,656	X	X		X	
STAFF NURSE II	28,678	X	X		X	
STAFF NURSE II	28,678	X	X		X	
STAFF NURSE II	28,678	X	X		X	
STAFF NURSE II	28,678	X	X		X	
STAFF NURSE II	28,678	X	X		X	
STAFF NURSE II	28,678	X	X		X	
STAFF NURSE II	28,678	X	X		X	
STAFF NURSE II	28,678	X	X		X	
LABOR	EMPLOYER RELATIONS REPRE	24,656	X	X		X
	EMPLOYMENT COUNSELOR	26,520	X	X		X
	LABOR LAW ENFRMNT SPEC I	19,974	X	X		X
	LABOR LAW ENFRMNT SPEC III	22,942	X	X		X
LAND MGMT	REFRIGERATION MECHANIC II	21,389	X	X		X
LAW	ATTORNEY I	40,352	X		X	X
MENTAL HEALTH	PSYCHIATRIC TECH I	17,635	X	X		X
	PSYCHIATRIC TECH I	17,635	X	X		X
	PSYCHIATRIC TECH I	17,635	X	X		X
	PSYCHIATRIC TECH I	17,635	X	X		X
	PSYCHIATRIC TECH I	17,635	X	X		X
	PSYCHIATRIC TECH I	17,635	X	X		X
	PSYCHIATRIC TECH II	18,723	X	X		X
	PSYCHIATRIC TECH II	18,723	X	X		X
	PSYCHIATRIC TECH II	18,723	X	X		X
	PSYCHIATRIC TECH II	18,723	X	X		X
	PSYCHIATRIC TECH II	18,723	X	X		X
	PSYCHIATRIC TECH II	18,723	X	X		X
	PSYCHIATRIC TECH II	18,723	X	X		X
PHSS	COMM HLTH NURSE II	28,678	X	X		X
	COMM HLTH NURSE II	28,678	X	X		X
	COMM HLTH NURSE SPVSR II	36,850	X	X		X
	DENTAL OFFICER I	50,290	X	X		X
	ELIGIBILITY SPECIALIST I	19,974	X	X		X
	ENVIRONMENTAL HLTH SPEC I	24,656	X	X		X
	HEALTH EDUCATOR I	24,656	X	X		X
	HOMEMAKER	17,635	X	X		X
	LIC PRACTICAL NURSE II	21,389	X	X		X
	MESSENGER CLERK	15,840	X	X		X
	NURSE AIDE II	17,635	X	X		X
	NURSE PRACTITIONER	33,811	X	X		X
	NURSE PRACTITIONER	33,811	X	X		X
	NURSE PRACTITIONER	33,811	X	X		X

	NUTRITION ASST	18,656	X	X		X
	NUTRITION ASST	18,656	X	X		X
	PHARMACIST	31,064	X	X		X
	PROGRAM COOR II	28,520	X	X		X
	PUBLIC HLTH INSPECTOR I	19,974	X	X		X
	PUBLIC HLTH INSPECTOR I	19,974	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.





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	<u>3,100,000</u>
	<u>\$20,000,000</u>

Subsidies for:

Legislature	\$ 2,473,000
Superior Court	577,000
UOG )	
GCC )	
GMHA )	8,850,000
PDSC )	
PUAG )	
	<u>\$11,900,000</u>



JOSEPH F. ADA  
Governor

FRANK F. BLAS  
Lieutenant Governor

DEPARTMENT OF

# REVENUE & TAXATION

GOVERNMENT OF GUAM

JOAQUIN G. BLAZ, 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	<u>16,323,282.00</u>
Outstanding Refunds for 1993	39,676,718.00
Outstanding Prior Years	<u>15,299,088.00*</u>
Total Outstanding Refunds	\$54,975,806.00

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

- 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.
- Explanation for the raise in total appraised values and corresponding tax base.
- 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



**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	<u>39,676,718.00</u>
OUTSTANDING PRIOR YEAR	15,299,088.00*
TOTAL OUTSTANDING REFUNDS	<u>\$54,975,806.00</u>

\* 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	10,292,710	3,874,273	
March	11,570,062		
April	13,939,673		
	<u>39,540,664</u>	* <u>15,435,200</u>	\$54,975,864

\* 11 MILLION CURRENTLY UNDER EXAMINATION REVIEW

**GOVERNMENT OF GUAM**  
**General Fund Cash Flow Projection**  
**Five Years Ending September 30, 1999**  
**By Quarter**

Forecast Quarter Ended December 31, 1994	Forecast Quarter Ended March 31, 1995	Forecast Quarter Ended June 30, 1995	Forecast Quarter Ended September 30, 1995	Forecast Quarter Ended December 31, 1995	Forecast Quarter Ended March 31, 1996	Forecast Quarter Ended June 30, 1996	Forecast Quarter Ended September 30, 1996	Forecast Quarter Ended December 31, 1996
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**BEGINNING CASH** \$0 (\$8,084,500) (\$1,224,000) (\$16,232,500) (\$18,755,000) (\$5,727,000) \$3,768,000 (\$9,249,000) (\$8,768,000)

**ADD SOURCES:**

General Fund - Treasury Collections	109,544,000	114,016,000	131,898,000	100,604,000	114,572,500	119,145,500	137,364,500	105,431,500	121,670,750
General Fund - Deposition Collections	25,965,000	25,967,000	25,003,000	25,003,000	26,614,000	26,616,000	25,628,000	25,628,000	27,279,000
General Fund - Section 30 Refittances	39,000,000	0	0	0	40,000,000	0	0	0	37,000,000
Special Revenue Fund Collections	1,915,000	2,287,000	3,401,000	1,544,000	1,952,000	2,333,000	3,476,000	1,572,000	1,990,000
Real Property Tax - Triennial Reappraisal	1,701,000	7,938,000	6,804,000	4,536,000	3,402,000	7,938,000	6,804,000	4,536,000	3,402,000
Grant - In-Aid Reimbursements	17,160,000	20,460,000	15,180,000	13,200,000	16,988,000	20,255,000	15,028,000	13,068,000	16,818,000
Trustee Reimbursements	3,750,000	3,750,000	3,750,000	3,750,000	3,825,000	3,825,000	3,825,000	3,825,000	3,902,000
Use of TAF & THF	0	0	0	0	0	0	0	0	0
Proceeds from Bonds	44,500,000	0	0	0	0	0	0	0	0
<b>TOTAL SOURCES</b>	<b>243,535,000</b>	<b>174,418,000</b>	<b>186,036,000</b>	<b>148,637,000</b>	<b>207,353,500</b>	<b>180,112,500</b>	<b>192,125,500</b>	<b>154,060,500</b>	<b>212,061,750</b>

**TOTAL AVAILABLE CASH**

243,535,000 166,333,500 184,812,000 132,404,500 188,598,500 174,386,500 195,893,500 144,811,500 203,293,750

**DEDUCT USES:**

Payroll Transfers	18,375,000	15,750,000	19,110,000	15,750,000	19,294,000	16,538,000	20,066,000	16,538,000	19,776,000
Public Assistance Payments	4,800,000	4,800,000	4,800,000	4,800,000	4,560,000	4,332,000	4,115,000	3,909,000	3,792,000
Tax Refund Payments	46,620,000	18,360,000	29,160,000	4,860,000	1,620,000	18,360,000	29,160,000	4,860,000	1,620,000
Proposed Debt Service - I & P	2,600,000	0	0	0	9,000,000	0	0	0	15,000,000
Transfers to Trustees/Debt Service	13,755,000	2,812,000	2,812,000	2,812,000	14,107,000	3,162,000	3,162,000	3,162,000	7,769,000
<b>Transfers to AGENCIES:</b>									
DOE	43,666,000	31,872,000	46,359,000	28,974,000	46,941,000	34,262,000	49,836,000	31,147,000	49,288,000
PUAG	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
Other Branches & Agencies	45,670,000	27,830,000	32,670,000	27,830,000	32,670,000	27,830,000	32,670,000	27,830,000	32,670,000
Vendor & Contractor Payments	70,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	62,000,000
<b>TOTAL USES OF CASH</b>	<b>251,619,500</b>	<b>167,557,500</b>	<b>201,044,500</b>	<b>151,159,500</b>	<b>194,325,500</b>	<b>170,617,500</b>	<b>205,142,500</b>	<b>153,579,500</b>	<b>198,048,500</b>

**ENDING CASH BALANCE**

(\$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

**Projected Activities**

Department Fees Increase 0 0 0 0 2,440,000 2,440,000 2,440,000 2,440,000 2,440,000

**ENDING CASH BALANCE**

(\$8,084,500) (\$1,224,000) (\$16,232,500) (\$18,755,000) (\$3,287,000) \$6,208,000 (\$6,809,000) (\$6,328,000) \$7,685,250

GOVERNMENT OF GUAM  
General Fund Cash Flow Projection  
Five Years Ending September 30, 1999

Forecast Quarter Ended March 31, 1997	Forecast Quarter Ended June 30, 1997	Forecast Quarter Ended September 30, 1997	Forecast Quarter Ended December 31, 1997	Forecast Quarter Ended March 31, 1998	Forecast Quarter Ended June 30, 1998	Forecast Quarter Ended September 30, 1998	Forecast Quarter Ended December 31, 1998	Forecast Quarter Ended March 31, 1999	Forecast Quarter Ended June 30, 1999	Forecast Quarter Ended September 30, 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
126,346,750	144,909,750	112,324,750	128,111,625	132,892,625	151,805,625	118,606,625	134,896,093	139,784,093	159,123,093	125,177,093
27,281,000	26,269,000	26,269,000	27,961,000	27,963,000	26,926,000	26,926,000	28,660,000	28,662,000	27,599,000	27,599,000
0	0	0	37,925,000	0	0	0	38,873,000	0	0	0
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	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	3,461,000	3,357,000	3,256,000	3,158,000	3,063,000	2,971,000	2,882,000	2,796,000	2,712,000
18,360,000	29,160,000	4,860,000	1,620,000	18,360,000	29,160,000	4,860,000	1,620,000	18,360,000	29,160,000	4,860,000
0	0	0	14,300,000	0	0	0	14,000,000	0	0	0
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
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	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	32,670,000	27,830,000	32,670,000	27,830,000	32,670,000	27,830,000	32,670,000	27,830,000	32,670,000	27,830,000
62,000,000	62,000,000	62,000,000	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	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	\$44,492,093	\$58,192,686	\$47,813,279	\$51,925,872