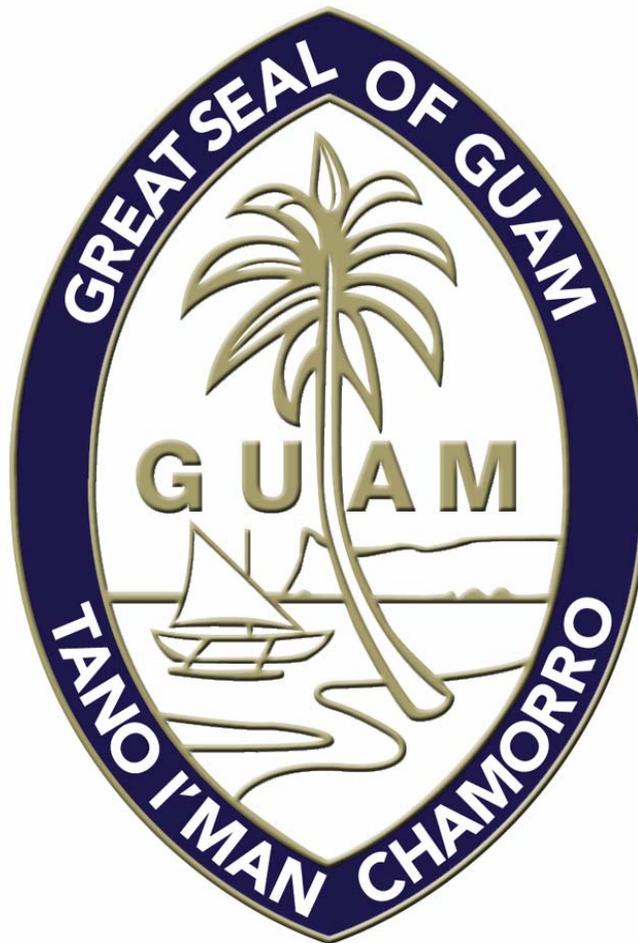


# GOVERNMENT OF GUAM

## FY 2009 BUDGET CALL



**BUREAU OF BUDGET AND MANAGEMENT RESEARCH**



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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## BBMR CIRCULAR NO.08-02

To: All Department/ Agency Heads  
From: Director, Bureau of Budget and Management Research  
Subject: Fiscal Year 2009 Budget Request

All Executive Departments and Agencies are requested to begin preparation of its Fiscal Year 2009 budget request per the attached forms, but in the electronic (excel) format provided on the BBMR website: <http://bbmr.guam.gov>. All required budgetary forms must be completed and where information requested is not applicable, please indicate "N/A."

Please note that the current Budget Act (P.L. 29-19) provides that the following agencies shall develop and implement Performance Based Budgeting by September 30, 2009.

1. Bureau of Budget and Management Research (BBMR)
2. Bureau of Statistics and Plans
3. Department of Administration
4. Department of Revenue & Taxation
5. Department of Public Works
6. Department of Parks & Recreation
7. Department of Agriculture
8. Department of Land Management

Accordingly, Performance Based Budgeting form [BBMR PBB-01] is included and must be completed only by the above-listed agencies, in addition to all other routine budget forms. I have appointed Steve Guerrero the BBMR Project Director for Performance Based Budgeting. In the coming months he will be contacting affected agencies to set the direction to the process. Your cooperation with Mr. Guerrero who graciously accepted this challenge will be greatly appreciated.

Departmental budget ceilings will be provided on or before December 31, 2007.

BBMR department / agency budget markup meetings will commence January 8, 2008, (schedule to be provided by BBMR no later than January 4, 2008).

Deadline for departments / agencies final detail budget requests to BBMR is February 15, 2008.

Again, all requests must be submitted in both hard copy and electronic format to BBMR by the February 15, 2008 deadline. Failure to do so will compel BBMR to develop and transmit one to the Legislature on your agency's behalf.

Please contact your assigned BBMR Budget Analyst directly should you need any clarification or assistance at any time during the budget process. We look forward to a smooth budget cycle with your cooperation.

A handwritten signature in black ink, appearing to read 'Bertha M. Duenas', enclosed within a hand-drawn oval shape.

Bertha M. Duenas

**Government of Guam**  
**Bureau of Budget and Management Research**  
**FY 2009 Budget Call**

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# Budget Guidelines

## FY 2009

- 1.) All Departments and Agencies shall prepare their FY 2009 Budgets to cover personnel and operational cost used. Personnel services cost should only be for currently filled positions and funding for salary increments where applicable. All budgets should be reflective of funding for critical needs and, where possible, the implementation of cost-cutting measures in the spirit of efficiency and effectiveness. To ensure budget review completion, agencies should adhere to established guidelines.
- 2.) All agencies shall prepare the FY 2009 budget using the attached forms. All information requested on the attached form must be completed. Where information requested is not applicable, indicate, "N/A."
- 3.) Each program must complete a Program Budget Digest form (BBMR BD-1) (e.g. one Program Budget Digest form per program). The same method will follow for the Agency Staffing Pattern Form (BBMR SP-1), Federal Program Inventory Form (BBMR FPI) and Equipment Listing-Space Requirement Form (BBMR EL-1).
- 4.) Attached for use in completing the agency's staffing patterns is the FY 2008 medical and dental insurance rates. Please note that the insurance rates have yet to be negotiated for FY 2009. The revised schedule will be distributed to all agencies by the Department of Administration. Upon receipt of the revised schedule, amounts in the FY 2009 Staffing Pattern must be adjusted accordingly.
- 5.) A Budget Document Checklist is attached for the department to use as a basic guide before submitting its budget. If the department fails to meet all the requirements contained in the checklist, the budget document will be promptly returned and no further review will be conducted until all requirements have been addressed. If an item is not applicable, indicate "N/A." This checklist must be submitted to the Bureau along with the department's budget document.
- 6.) A Departmental Organizational Chart (Appendix A) must be submitted with the Budget Document.
- 7.) In addition to the proposed FY 2009 staffing patterns, all agencies and departments are required to include current FY 2008 staffing patterns for applicable programs in their proposed FY 2009 budgets.
- 8.) BBMR Form No. PBB-01 is to be used by the following departments and agencies that have been identified in P.L.29-19, Ch.VI, Sec.42 & 43 to develop and implement performance based budgeting:
  - Department of Administration
  - Bureau of Budget & Management Research
  - Department of Revenue & Taxation
  - Department of Public Works
  - Department of Parks & Recreation
  - Department of Land Management
  - Department of Agriculture
  - Bureau of Statistics & Plans
  - Guam Public School System

An electronic version of the FY 2009 Budget Call is available at the Bureau's website: <http://bbmr.guam.gov>.

**Program Budget Digest Form**  
**[BBMR BD-1]**  
**Instructions**

**A Program Budget Digest Form must be completed for each program.**

**Column**

- A** Information for this column should reflect the total expenditures and encumbrances of the program for Fiscal Year 2007.
- B** Information for this column should reflect appropriations for each program for FY 2008. This shall include public law appropriations, appropriation transfers, reallocations, authorizations, etc.
- C** This column should reflect the agency's FY 2009 General Fund request for the program inclusive of General Fund matching requirements.
- D** This column should reflect the agency's FY 2009 Federal Fund(s) matching requirements.
- E** This column should reflect the agency's FY 2009 "Other Fund" request for the program and should be specified by fund source.
- F** This column should reflect the agency's total FY 2009 Appropriation request for the program. This total should be the sum of amounts in columns C, D, and E.

An electronic version of this form is available at the Bureau's website: <http://bbmr.guam.gov>.

## Agency Staffing Pattern Form [BBMR SP-1] Instructions

- GENERAL** Departments are to prepare FY 2009 Proposed Staffing Patterns using the instructions that follow. Additionally, all departments are required to submit FY 2008 Current Staffing Patterns with their FY 2009 budget packages, both in hard copy & electronic (MS Excel) format (see below).
- Program** A budget entity within an agency that provides services to GovGuam and its citizens. **A staffing pattern must be prepared for each program utilizing the electronic (MS Excel) version of the form available at the Bureau's website: <http://bbmr.guam.gov>.**
- Fund** Identify source of funding by fund type. If a program has more than one fund source, a summary and subsidiary staffing patterns shall be prepared.

**Columns: A through J are to be inputted by the agency;**

- A Position Number:** Identify all positions with a corresponding position number.
- B Position Title:** Identify all positions with the corresponding position title.
- C Name:** Identify names of employees.
- D Grade/Step:** Identify all positions with the corresponding Grade/Step.
- E Salary:** Indicate salary for all positions. (Refer to CSC Classification & Compensation Plan)
- F Overtime:** Indicate amount of overtime estimated to be incurred by employee in accordance with Executive Order No. 2005-28, DOA Circulars 05-22 and 07-32 and BBMR Circular 07-06.
- G Special:** Includes night differential, hazardous pay, workman's compensation, etc.
- H Increment Date:** Indicate date increment is due to employee in FY 2009 (where applicable).
- I Increment Amount:** Indicate increment amount due to employee in FY 2009 (where applicable).
- J Subtotal:** The sum total of Columns E, F, G and I.

**Columns K through O:** These columns are based on formulas. If the employee is not receiving benefits under these columns, input "0.00" in each respective column on the staffing pattern.

- K Retirement:** Government of Guam's contribution rate for retirement benefits is 24.07% for FY 2009.
- L Retirement (D.D.I.):** The Government of Guam's contribution for retirement benefits for the Death and Disability Insurance rate is \$15.52 bi-weekly. For applicable (Defined Contribution) employees, budget \$404.00 for FY 2009. Retirement contributions for other than non-base should be calculated appropriately.
- M Social Security:** If applicable, the social security rate of 6.2% shall be applied to Column J.
- N Medicare:** The Government of Guam's contribution for Medicare is 1.45%. The Medicare rate shall be calculated based on the employee's gross salary and applicable to all employees hired after March 31, 1986.
- O Life Insurance:** Life Insurance annual premium is \$174.00

**Columns P and Q are to be inputted by the agency.**

**P Medical:** Medical costs shall reflect the employee's appropriate medical annual premium. Provided below are the annualized costs (Government of Guam / Employer share) for FY 2009:

<b>Class EE:</b>	<b>\$1,393</b>
<b>Class EE + SPOUSE:</b>	<b>\$2,083</b>
<b>Class EE + CH:</b>	<b>\$1,786</b>
<b>Class FAMILY:</b>	<b>\$2,976</b>
<b>Class GG2 + FAMILY:</b>	<b>\$3,197</b>

**(Refer to Appendix B for detailed rates)**

**Q Dental:** Dental costs shall reflect the employee's appropriate dental annual premium. Provided below are the annualized costs (Government of Guam / Employer share) for FY 2009:

<b>Class EE:</b>	<b>\$156</b>
<b>Class EE + SPOUSE:</b>	<b>\$234</b>
<b>Class EE + CH:</b>	<b>\$200</b>
<b>Class FAMILY:</b>	<b>\$334</b>
<b>Class GG2 + FAMILY:</b>	<b>\$359</b>

**(Refer to Appendix B for detailed rates)**

**R Total Benefits:** The sum total of Columns K through Q.

**S Grand Total:** The sum total of Columns J and R.

**Federal Program Inventory Form**  
**[BBMR – FP-1]**  
**Instructions**

**Column**

- A Federal Catalog No:** Identify the section from the CFDA (Catalog of Federal Domestic Assistance) or enabling authority applicable to the program.
- B Grant Award Number:** Reflect the grant award number for each respective grant.
- C Match Ratio:** Reflect the approved ratio of Federal and Local funds as a percentage based on CFDA or match ratio authorized by the grantor agency.
- D Total Program Funds FY 2008:** Reflect the agency's total program funding request for FY 2008. This is the aggregate amount of local and federal funds.
- E Total Estimated Funds FY 2009:** Reflect the agency's total program funding request for FY 2009. This is the aggregate amount of local and federal funds.
- F Local Matching Funds:** Reflect the total local match fund request.
- G Federal Matching Funds:** Reflect the total federal match fund request.
- H 100% Federal Grants:** Reflect the program's 100% federally funded amount.
- I Grant Period:** Reflect the authorized grant period.

**For more information on the Catalog of Federal Domestic Assistance and programs which may be available to your agency, visit their website at <http://www.cfda.gov/>.**

An electronic version of this form is available at the Bureau's website: <http://bbmr.guam.gov>.

## **Equipment / Capital Listing & Space Requirement Form** **[BBMR EL-1] Instructions**

### **Equipment / Capital Listing:**

**Description:** Provide a description of *each* equipment / capital item assigned and / or used by each department or agency program.

**Quantity:** Reflect the number of each type of item(s).

**Percentage of Use:** Reflect the percentage of use per equipment / capital whether the item(s) is (are) to be partially or fully used by the program. For example, if a computer is to be used exclusively by Program A, reflect “100%” in the respective field. If the said computer is to be shared equally by Program A and B, “50%” should be reflected in the respective field for each program.

**Comments:** This column is available to provide specific details on respective items. Use if necessary.

**Equipment Threshold:** Pursuant to Title 5, Ch.IV, §4117, Equipment is defined as “items having a purchase price of \$5,000 or less.” Items having a purchase price in excess of \$5,000 is defined as Capital Outlay.

### **Space Requirement (Sq. Ft.):**

**Description:** Provide a description of personnel and / or equipment / capital requiring occupancy of department / agency space. Include rental space.

**Total Program Space:** Reflect each program’s total occupied and unoccupied space (in square feet).

**Total Program Space Occupied:** Reflect the total program occupied space defined as workspace used for personnel, computers, copiers, file cabinets, library, break/lounge rooms and other work-related areas to include parking space. Unoccupied space may be defined as space used for storage, vacant rooms and other non work-related areas.

**Square Feet:** Reflect total space requirement (in square feet) for personnel and / or office equipment / capital items. Total square footage is computed by multiplying width times length. For example, an office 10 feet in width and 10 feet in length occupies a total area of 100 square feet (10 ft. X 10 ft. = 100 sq. ft.).

**Percent of Total Program Space:** This percent is computed by dividing the square feet for each item listed by the total program space. For example, if total program space is 1000 sq. ft. and the item occupies 100 sq. ft., the Percent of Total Program Space value is .10 or 10% (100 sq. ft. ÷ 1000 sq. ft.)

**Comments:** This column is available to provide additional information. Use if necessary.

An electronic version of this form is available at the Bureau’s website: <http://bbmr.guam.gov>.

## **Performance Based Budget Guidelines for BBMR Form PBB-01**

### **Item I. Departmental Mission Statement**

This section refers to your mission statement that is identified in your department's enabling legislation.

### **Item II. Ten (10) Year Departmental Vision**

A vision is where you see your department in 10 years. The vision must be reasonably achievable.

*For BBMR, as an example, a ten-year vision would be the completion of government-wide implementation of Performance Based Budget (PBB).*

### **Item III. Major Outcomes Expected**

Major outcome(s) are goals your department seeks to achieve in this 10-year period.

*For BBMR, a major outcome for the PBB vision would be improved efficiency and accountability in the entire budget process.*

### **Item V. Legislative Intent or Initiative**

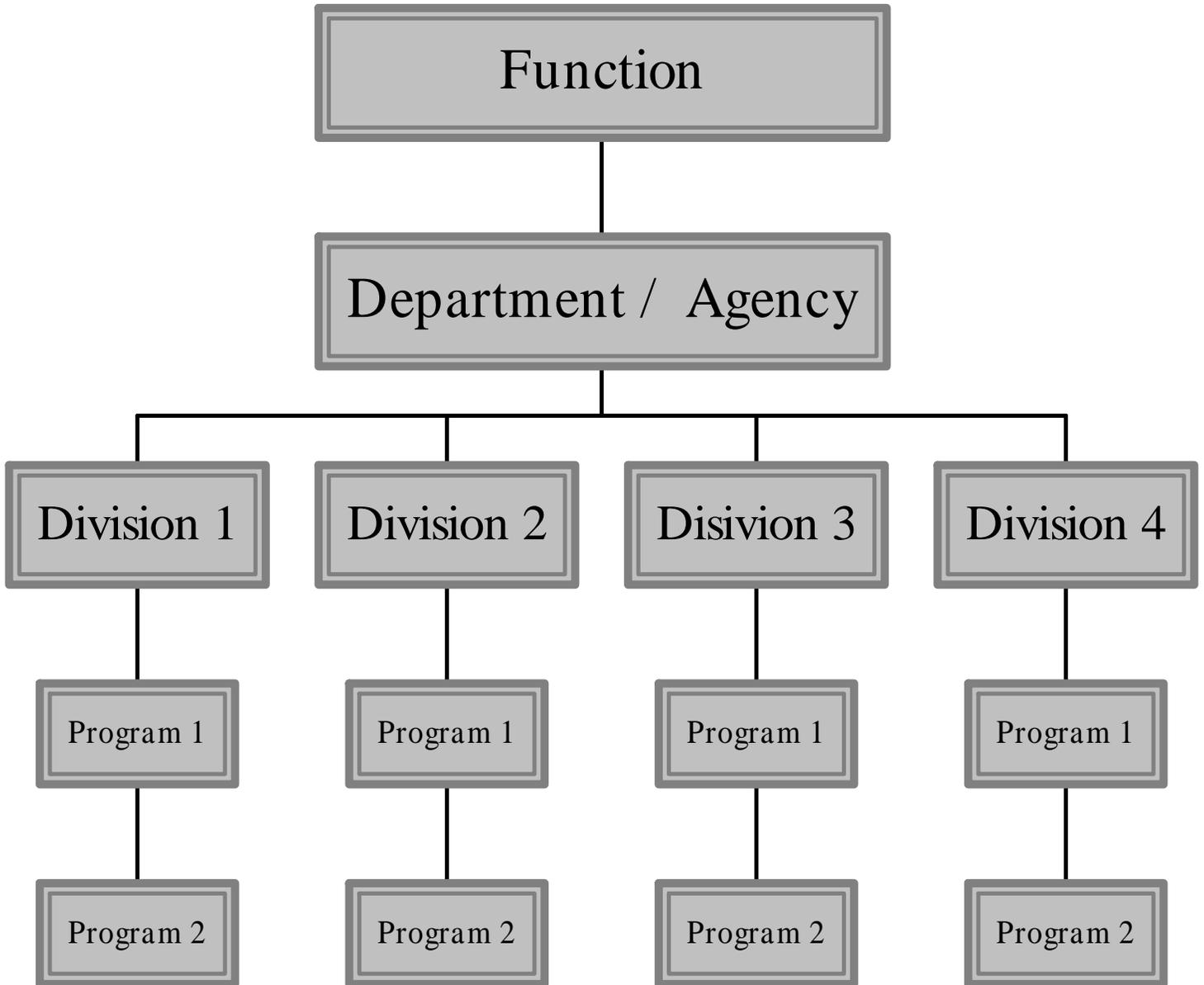
This section is to be used for legislative actions which may be required to help achieve the vision.

*For BBMR, changes to laws restricting full allotment control will be needed.*

# APPENDICES

[Appendix A]

# Government of Guam Departmental Organizational Chart



[APPENDIX B]

Government of Guam - FY 2008  
MEDICAL DENTAL RATES

PLAN		MEDICAL 2008				DENTAL 2008			
STAYWELL SILVER		NOT AVAILABLE FOR FY2008				NOT AVAILABLE FOR FY2008			
STAYWELL BRONZE 1000		NOT AVAILABLE FOR FY2008				NOT AVAILABLE FOR FY2008			
STAYWELL CHOICE HDHP (HSA) 1500		NOT AVAILABLE FOR FY2008				NOT AVAILABLE FOR FY2008			
SELECTCARE HDHP (HSA) 1500		NOT AVAILABLE FOR FY2008				NOT AVAILABLE FOR FY2008			
CLASS	GOV	EMP	TOTAL	GOV	EMP	TOTAL	GOV	EMP	TOTAL
ACTIVE	53.54	0.00	53.34	6.00	7.85	13.85	6.00	7.85	13.85
BI-WEEKLY	80.11	38.05	118.16	8.98	21.95	30.93	8.98	21.95	30.93
EE + SPOUSE	68.66	27.80	96.46	7.69	17.23	24.92	7.69	17.23	24.92
EE + CH	114.44	51.72	166.16	12.83	29.17	42.00	12.83	29.17	42.00
FAMILY	122.96	43.20	166.16	13.78	28.22	42.00	13.78	28.22	42.00
GG2+FAMILY									
RETIREE	227.50	0.00	227.50	6.50	8.50	15.00	6.50	8.50	15.00
SEMI-MONTHLY	458.79	41.22	500.01	9.73	23.78	33.51	9.73	23.78	33.51
EE + SPOUSE	378.89	30.12	409.01	8.34	18.67	27.01	8.34	18.67	27.01
EE + CH	648.98	56.03	705.01	13.90	31.61	45.51	13.90	31.61	45.51
FAMILY	658.21	46.80	705.01	14.94	30.57	45.51	14.94	30.57	45.51
GG2+FAMILY									
<b>SELECTCARE PHIL 500</b>									
CLASS	GOV	EMP	TOTAL	GOV	EMP	TOTAL	GOV	EMP	TOTAL
ACTIVE	53.54	150.92	204.46	6.00	7.85	13.85	6.00	7.85	13.85
BI-WEEKLY	80.11	369.90	450.01	8.98	21.95	30.93	8.98	21.95	30.93
EE + SPOUSE	68.66	299.64	368.30	7.69	17.23	24.92	7.69	17.23	24.92
EE + CH	114.44	519.72	634.16	12.83	29.17	42.00	12.83	29.17	42.00
FAMILY	122.96	511.20	634.16	13.78	28.22	42.00	13.78	28.22	42.00
GG2+FAMILY									
RETIREE	143.00	163.50	306.50	6.50	8.50	15.00	6.50	8.50	15.00
SEMI-MONTHLY	273.79	400.72	674.51	9.73	23.78	33.51	9.73	23.78	33.51
EE + SPOUSE	227.39	324.62	552.01	8.34	18.67	27.01	8.34	18.67	27.01
EE + CH	387.48	563.03	950.51	13.90	31.61	45.51	13.90	31.61	45.51
FAMILY	396.71	553.80	950.51	14.94	30.57	45.51	14.94	30.57	45.51
GG2+FAMILY									
<b>SELECTCARE PHIL 1000</b>									
CLASS	GOV	EMP	TOTAL	GOV	EMP	TOTAL	GOV	EMP	TOTAL
ACTIVE	53.54	64.62	118.16	6.00	7.85	13.85	6.00	7.85	13.85
BI-WEEKLY	80.11	179.74	259.84	8.98	21.95	30.93	8.98	21.95	30.93
EE + SPOUSE	68.66	143.64	212.30	7.69	17.23	24.92	7.69	17.23	24.92
EE + CH	114.44	251.56	366.00	12.83	29.17	42.00	12.83	29.17	42.00
FAMILY	122.96	243.04	366.00	13.78	28.22	42.00	13.78	28.22	42.00
GG2+FAMILY									
RETIREE	107.00	70.00	177.00	6.50	8.50	15.00	6.50	8.50	15.00
SEMI-MONTHLY	194.28	194.72	389.00	9.73	23.78	33.51	9.73	23.78	33.51
EE + SPOUSE	162.89	155.62	318.51	8.34	18.67	27.01	8.34	18.67	27.01
EE + CH	275.48	272.53	548.01	13.90	31.61	45.51	13.90	31.61	45.51
FAMILY	284.71	263.30	548.01	14.94	30.57	45.51	14.94	30.57	45.51
GG2+FAMILY									

EE (Employee/Retiree only - No Dependents) Family (Employee/Retiree + Spouse + Children - Spouse not employed with GovGuam)  
 EE + Spouse (Employee/Retiree & Spouse only - No dependents) GG2+Family (Employee/Retiree + Spouse + Children - Spouse employed with GovGuam)  
 EE + CH (Employee/Retiree + Child(ren) - No Spouse)

**[APPENDIX C]**

**Arrangement of FY 2009 Budget Package  
For Submission to BBMR:**

- **Memorandum / Transmittal to BBMR**
- **Agency Budget Certification [BBMR ABC]**
- **Departmental Organizational Chart**
- **Agency Narrative Form [BBMR AN-N1]**
- **Decision Package Form [BBMR DP-1]**
- **Program Budget Digest Form(s):**
  - **Budget Digest Form [BBMR BD-1]**
  - **Off-Island Travel Form [BBMR TA-1] (Schedule A)**
  - **Operational Requirements [BBMR96A] (Schedules B ~ F)**
- **FY 2009 Agency Staffing Patterns [BBMR SP-1] - PROPOSED**
- **FY 2008 Agency Staffing Patterns [BBMR SP-1] – CURRENT**
- **Federal Program Inventory [BBMR FP-1]**
- **Equipment / Capital Listing / Office Space Requirements [BBMR EL-1]**
- **Budget Document Checklist [BBMR BDC-1]**