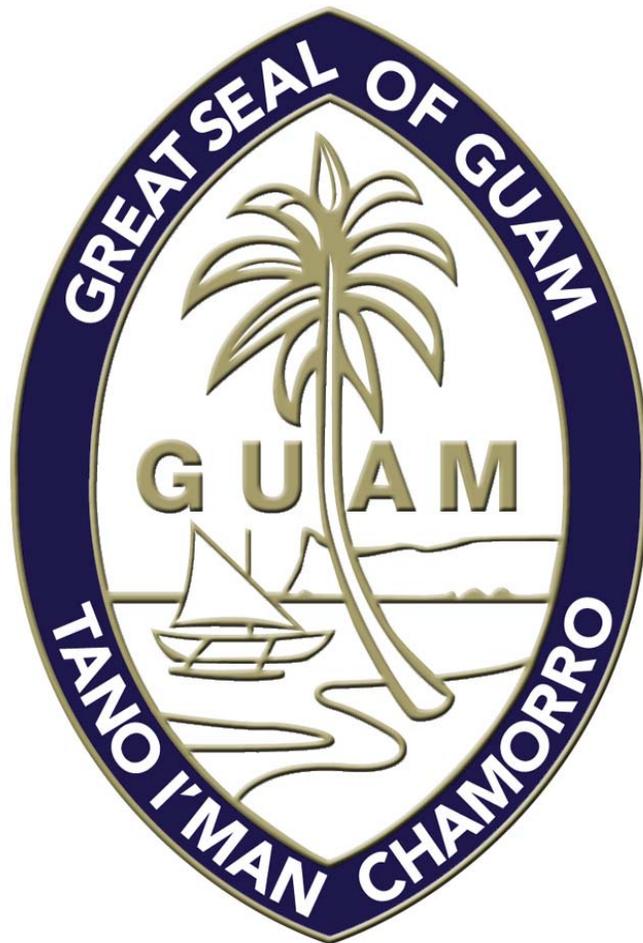


GOVERNMENT OF GUAM

FY 2010 BUDGET CALL



BUREAU OF BUDGET AND MANAGEMENT RESEARCH



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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OCT 31 2008

BBMR CIRCULAR NO. 09-01

To: All Department/Agency Heads
From: Director, Bureau of Budget and Management Research
Subject: Fiscal Year 2010 Budget Request

The time is upon us again to begin the preparation of next fiscal year's budget (FY 2010). The budget forms for this purpose are provided in electronic version on the BBMR website <http://bbmr.guam.gov>, except that some Performance-Based Budgeting (PBB) forms will be provided at the Seminar scheduled for next week. Please note that all required budget forms must be completed in full and where information is not applicable, please indicate 'N/A.'

Also, please be reminded that Public Law 29-19 provides for Performance-Based Budgeting (PBB) for the following agencies by FY 2010.

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, appropriate PBB budget forms are included and must be completed *only* by the above-listed agencies, in addition to all other budget forms. BBMR will be conducting a mandatory PBB Seminar for PBB-mandated agencies on Wednesday, November 5, 2008, at 9:30 a.m. at the BBMR office. Additional PBB budget forms will be provided at the Seminar. Also attached is a copy of Chapter IV, Section 63, P.L. 29-113, which provides for penalties for non-compliance with PBB requirements.

Budget ceilings for non-PBB agencies will be provided on or before Wednesday, December 31, 2008. Deadline for all agencies' final detail budget requests to BBMR is Friday, February 13, 2009. Failure to meet this deadline will result in BBMR transmitting one on your agency's behalf with the exception of PBB-mandated agencies.

Please contact your assigned BBMR Budget Analyst directly at 475-9412 / 9106 should you need any clarification or assistance at any time during the budget process. We look forward to a smooth budget cycle with your usual cooperation.

Bertha M. Duenas

Attachments – PBB Penalty Provision

All Budget Forms available @ www.bbmr.guam.gov

P.L. 29-113

22 → Section 63. §4119 of Chapter 4 of Title 5 of the Guam Code Annotated is
23 hereby *amended* to read:

24 “§4119. Development and Implementation of Performance Based
25 Budgeting. (a) The heads of the Department of Administration, the Bureau of
26 Budget and Management Research, the Department of Revenue and Taxation,
1 the Department of Public Works, the Department of Parks and Recreation, the
2 Department of Land Management, the Department of Agriculture, and the
3 Bureau of Statistics and Plans *shall* develop and implement Performance Based
4 Budgeting *no later than* September 30, 2009. Appropriate employees of said
5 agencies *shall* attend all workshops and training opportunities regarding
6 Performance Based Budgeting offered by the Department of Administration.

7 (b) Non-compliance of the heads of the departments and agencies noted
8 in subsection (a) of this Section to the deadlines as established by the Bureau of
9 Budget and Management Research to meet the Performance Based Budgeting
10 implementation deadline of September 30, 2009 *shall* cause a penalty to be
11 applied against the current salaries of the heads of the departments and agencies
12 equal to a twenty percent (20%) reduction in salary. The Directors of both the
13 Bureau of Budget and Management Research and the Department of
14 Administration *shall* ensure the application of this penalty.”

Government of Guam
Bureau of Budget and Management Research
FY 2010 Budget Call

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Budget Guidelines

Forms & Instructions (Where applicable):

- ◆ Agency Narrative Form [BBMR AN-N1]
- ◆ Decision Package [BBMR DP-1]
- ◆ Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR96A]
- ◆ Agency Staffing Pattern Forms [BBMR SP-1]
- ◆ Federal Program Inventory Form [BBMR FP-1]
- ◆ Equipment/Capital Listing & Space Requirement Form [BBMR EL-1]
- ◆ PBB Strategic Plan Form [BBMR PBB-02] 1/
- ◆ Budget Document Checklist [BDC-1]

Appendices:

- * Departmental Organizational Chart [Appendix A]
- * FY 2009 Group Health Insurance Rates [Appendix B]
- * Arrangement of Budget Package [Appendix C]

Budget Guidelines

FY 2010

- 1.) All Departments and Agencies shall prepare their FY 2010 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 2010 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 are the FY 2009 medical and dental insurance rates. Please note that the insurance rates have yet to be negotiated for FY 2010. The revised schedule will be distributed to all agencies by the Department of Administration. Upon receipt of the revised schedule, amounts in the FY 2010 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.) FY 2010 (Proposed) and FY 2009 (Current) Staffing Patterns are required to be completed and submitted for *all* departmental staff. This is inclusive of all positions funded via local, local matching and 100% federal funds.
- 8.) BBMR Form No. PBB-02 is to be used only by the following departments and agencies that were 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

Be advised of new compliance provisions in Ch.VI, Sec. 63 of P.L.29-113 (FY2009 Budget Act).

An electronic version of the FY 2010 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 2008.

- B** Information for this column should reflect appropriations for each program for FY 2009. This shall include public law appropriations, appropriation transfers, reallocations, authorizations, etc.

- C** This column should reflect the agency's FY 2010 General Fund request for the program inclusive of General Fund matching requirements.

- D** This column should reflect the agency's FY 2010 Federal Fund(s) matching requirements.

- E** This column should reflect the agency's FY 2010 "Other Fund" request for the program and should be specified by fund source.

- F** This column should reflect the agency's total FY 2010 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 2010 Proposed Staffing Patterns using the instructions that follow. Additionally, all departments are required to submit FY 2009 Current Staffing Patterns with their FY 2010 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 2010 (where applicable).
- I Increment Amount:** Indicate increment amount due to employee in FY 2010 (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 are: 25.20% (FY 2009 Current SP) and 26.33% (FY 2010 Proposed SP).
- 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 2010. 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 2010:

Class EE:	\$1,381
Class EE + SPOUSE:	\$2,233
Class EE + CH:	\$1,838
Class FAMILY:	\$3,164
Class GG2 + FAMILY:	\$3,607

(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 2010:

Class EE:	\$180
Class EE + SPOUSE:	\$270
Class EE + CH:	\$231
Class FAMILY:	\$385
Class GG2 + FAMILY:	\$414

(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 2009:** Reflect the agency's total program funding request for FY 2009. This is the aggregate amount of local and federal funds.
- E Total Estimated Funds FY 2010:** Reflect the agency's total program funding request for FY 2010. 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.).

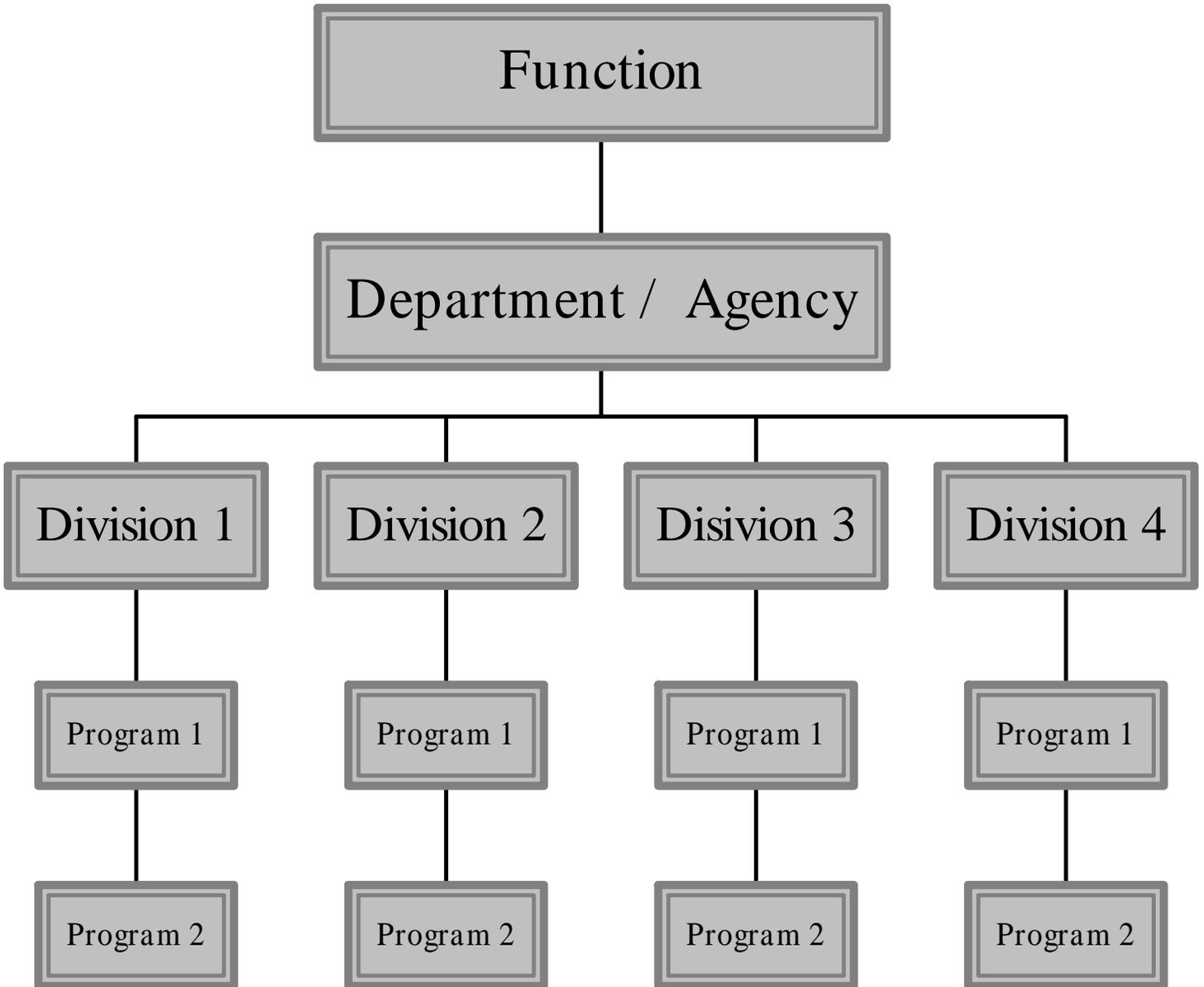
Percent of Total Program Space: This percent is computed by dividing the square feet for each item listed by the total program space. For example, if total program space is 1000 sq. ft. and the item occupies 100 sq. ft., the Percent of Total Program Space value is .10 or 10% (100 sq. ft. ÷ 1000 sq. ft.)

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>.

APPENDICES

Government of Guam Departmental Organizational Chart



[APPENDIX B]

Government of Guam - FY 2009
MEDICAL & DENTAL RATES

PLAN	CLASS	MEDICAL 2008			MEDICAL 2009			DENTAL 2009			TOTAL
		GOV	EMP	TOTAL	GOV	EMP	TOTAL	GOV	EMP	TOTAL	
SELECTCARE PHIL500											
NOT AVAILABLE FOR FY2009											
SELECTCARE HDHP (HSA) 1500											
ACTIVE	EE	53.54	0.00	53.54	53.08	8.77	61.85	6.92	7.85	14.77	
	EE + SPOUSE	80.11	38.04	118.15	85.87	47.98	133.85	10.37	22.87	33.24	
BI-WEEKLY	EE + CH	68.66	27.80	96.46	70.68	38.71	109.39	8.88	17.89	26.77	
	FAMILY	114.44	51.71	166.15	121.68	65.70	187.38	14.80	29.97	44.77	
	GG2+FAMILY	122.95	43.20	166.15	138.70	50.99	189.69	15.90	28.87	44.77	
RETIREE	EE	227.50	0.00	227.50	227.00	9.50	236.50	7.50	8.50	16.00	
	EE + SPOUSE	458.79	41.21	500.00	468.53	51.97	520.50	11.22	24.78	36.00	
SEMI-MONTHLY	EE + CH	378.89	30.11	409.00	383.56	41.94	425.50	9.62	19.38	29.00	
	FAMILY	648.98	56.02	705.00	658.82	71.18	730.00	16.03	32.47	48.50	
	GG2+FAMILY	658.20	46.80	705.00	677.26	55.24	732.50	12.23	31.27	48.50	
SELECTCARE HDHP (HSA) 2000											
ACTIVE	EE				53.08	0.00	53.08	6.92	7.85	14.77	
	EE + SPOUSE				85.87	28.59	114.46	10.37	22.87	33.24	
BI-WEEKLY	EE + CH				70.68	23.02	93.70	8.88	17.89	26.77	
	FAMILY				121.68	38.01	159.69	14.80	29.97	44.77	
	GG2+FAMILY				138.70	23.30	162.00	15.90	28.87	44.77	
RETIREE	EE										
	EE + SPOUSE				195.50	0.00	195.50	7.50	8.50	16.00	
SEMI-MONTHLY	EE + CH				395.53	30.97	426.50	11.22	24.78	36.00	
	FAMILY				324.57	24.93	349.50	9.62	19.38	29.00	
	GG2+FAMILY				559.32	41.18	600.50	16.03	32.47	48.50	
					577.76	25.24	603.00	12.23	31.27	48.50	
SELECTCARE PHIL 1000											
ACTIVE	EE	53.54	64.61	118.15	53.08	116.77	169.85	6.92	7.85	14.77	
	EE + SPOUSE	80.11	179.75	259.85	85.87	284.28	370.15	10.37	22.87	33.24	
BI-WEEKLY	EE + CH	68.66	143.65	212.31	70.68	232.09	302.77	8.88	17.89	26.77	
	FAMILY	114.44	251.56	366.00	121.68	398.47	520.15	14.80	29.97	44.77	
	GG2+FAMILY	122.95	243.05	366.00	138.70	383.76	522.46	15.90	28.87	44.77	
RETIREE	EE	107.00	70.00	177.00	276.00	126.50	402.50	7.50	8.50	16.00	
	EE + SPOUSE	194.28	194.72	389.00	574.03	307.98	882.01	11.22	24.78	36.00	
SEMI-MONTHLY	EE + CH	162.89	155.61	318.50	470.57	251.43	722.00	9.62	19.38	29.00	
	FAMILY	275.48	272.52	548.00	809.32	431.68	1241.00	16.03	32.47	48.50	
	GG2+FAMILY	284.70	263.30	548.00	827.76	415.74	1243.50	12.23	31.27	48.50	

EE: (Employee only - No dependents)
 EE + Spouse (Spouse only - no dependents)
 EE + CH (No Spouse- single parent covering child(ren))
 Family: (spouse not employed with GovGuam with child(ren))
 GG2+Family*(BothspouseemployedwithGovGuamwithChild(ren))
 tel# 8/14/2008
 Official

[APPENDIX C]

**Arrangement of FY 2010 Budget Package
For Submission to BBMR:**

- **Memorandum / Transmittal to BBMR**
- **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 2010 Agency Staffing Patterns [BBMR SP-1] – PROPOSED – All fund sources**
- **FY 2009 Agency Staffing Patterns [BBMR SP-1] – CURRENT – All fund sources**
- **Federal Program Inventory [BBMR FP-1]**
- **Equipment / Capital Listing / Office Space Requirements [BBMR EL-1]**
- **Performance Based Budgeting Strategic Plan [PBB-02]**
[Applicable to Depts. / Agencies listed in P.L. 29-19, Ch.VI, Sec. 42 & 43]
- **Budget Document Checklist [BBMR BDC-1]**