

FUNCTIONAL
AREA: Fiscal and Administrative Services

AGENCY: Department of Revenue and Taxation

PROGRAM: Summary

FUND: GENERAL FUND/TAX COLLECTION ENHANCEMENT FUND (TCEF)/ BANKING AND INSURANCE ENFORCEMENT FUND (BIEF)

RATIO: 100%

Government of Guam
Fiscal Year 2026
Agency Staffing Pattern
(Ending 12/31/2025)

[BBMR SP-1]

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position No.	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits					Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life				
		General Fund																	
-----	-----	Executive Direction			1,474,688	0	1	0	14,980	1,489,668	501,975	9,900	0	21,600	3,927	146,894	7,059	691,355	2,181,023
-----	-----	Tax Enforcement			2,133,874	0	0	0	17,654	2,151,528	728,292	5,940	0	31,197	5,984	232,438	10,580	1,014,431	3,165,959
-----	-----	Real Property			490,911	0	0	0	6,219	497,130	168,279	990	0	7,208	1,683	72,862	3,062	254,084	751,214
-----	-----	Taxpayer Service			1,615,390	0	0	0	16,997	1,632,387	552,563	9,900	0	23,670	6,358	272,910	13,883	879,284	2,511,671
-----	-----	Regulatory			1,179,696	0	0	0	17,325	1,197,021	405,192	7,425	0	17,357	3,553	132,342	8,739	574,607	1,771,628
-----	-----	Motor Vehicle			883,280	0	0	0	14,402	897,682	303,865	7,920	0	13,016	3,740	119,837	5,644	454,023	1,351,704
-----	-----	Subtotal - General Fund			7,777,838	0	1	0	87,577	7,865,416	2,660,165	42,075	0	114,049	25,245	977,283	48,967	3,867,784	11,733,199
		Special Fund																	
-----	-----	Tax Collection Enhancement Fund			274,464	0	0	0	5,336	279,800	94,712	1,980	0	4,057	1,122	62,461	2,214	166,546	446,346
-----	-----	Banking and Insurance Enforcement Fund			60,875	0	0	0	0	60,875	20,606	495	0	883	187	7,215	554	29,940	90,815
-----	-----	Subtotal - Special Fund			335,339	0	0	0	5,336	340,675	115,318	2,475	0	4,940	1,309	69,676	2,768	196,486	537,161
-----	-----		Grand Total:		8,113,177	0	1		92,912	8,206,091	2,775,483	44,550	0	118,988	26,554	1,046,959	51,735	4,064,270	12,270,360

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

FUNCTIONAL

AREA: Fiscal and Administrative Services

AGENCY: Department of Revenue and Taxation

PROGRAM: EXECUTIVE DIRECTION/Director's Office/Administration/Call Center/Legal/TRAB/Systems

FUND: General Fund / 5100A260800GA001

RATIO: 100%

Government of Guam

Fiscal Year 2026

Agency Staffing Pattern

(Ending 12/31/2025)

[BBMR SP-1]

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits								(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)(2/)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life (3/)	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	
1	2001	Director **	Lizama, Marie P. ***	EW-10	125,742	0	0		0	125,742	42,564	495	0	1,823	187	4,141	373	49,583	175,324
2	2002	Deputy Director **	Santos, Michele B. (Acting Appointee)	EU-7	0	0	0		0	0	0	0	0	0	0	0	0	0	0
3	2226	Senior Economist	Perez, Albert M. ***	N20	102,887	0	0	Sep-27	0	102,887	34,827	495	0	1,492	187	4,141	373	41,515	144,402
4	3028	Special Projects Coordinator **	Sablan, Thomas ***	N1	54,918	0	0		0	54,918	18,590	495	0	796	187	4,141	373	24,582	79,500
5	2233	Management Analyst II ** (LTA)	Rosario, Franco JE ***	M1	49,731	0	0		0	49,731	16,834	495	0	721	187	0	0	18,237	67,968
6	8121	Customer Service Rep. ** (LTA)	San Nicolas, Tasha M. ***	H1	32,355	0	0		0	32,355	10,952	495	0	469	187	4,141	373	16,617	48,972
7	2125	Collection Agent ** (LTA)	Naputi, Rosinda LC. ***	H1	32,355	0	0		0	32,355	10,952	495	0	469	187	12,977	459	25,539	57,894
8	3009	Collection Agent ** (LTA)	Catahay, Kristina N.P. ***	H1	32,355	0	0		0	32,355	10,952	495	0	469	187	4,141	373	16,617	48,972
9	3023	Collection Agent ** (LTA)	Raz, Jamelyn F. ***	H1	32,355	0	0		0	32,355	10,952	495	0	469	187	12,977	0	25,080	57,435
10	3030	Collection Agent ** (LTA)	Dela Cruz, Marika ***	H1	32,355	0	0		0	32,355	10,952	495	0	469	187	0	0	12,103	44,458
11	2429	Program Coordinator IV	Pangelinan, Zita D	O3	65,575	0	0	May-26	1,035	66,610	22,547	495	0	966	187	8,150	373	32,718	99,328
12	3012	Program Coordinator III	Amuan, Tammy Lynn D	N8	70,825	0	0	Feb-26	1,498	72,323	22,203	495	0	1,049	187	0	0	23,934	96,257
			Grand Total:		631,453	0	0		2,533	633,986	212,326	5,445	0	9,193	2,057	54,809	2,697	286,527	920,513

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits					Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)(2/)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life				
1	2528	Administrative Officer	Palomo, Maryann S. ***	L15	72,639	0	0	Mar-26	1,345	73,984	25,043	495	0	1,073	187	8,150	373	35,321	109,305
2	2004	Administrative Assistant	Martir, Jason M. ***	J7	47,391	0	0	Feb-24	1,503	48,894	16,551	495	0	709	187	8,150	373	26,465	75,359
3	8093	Office Aide ** (LTA)	Fajardo, Aris J ***	C1	21,678	0	0		0	21,678	7,338	495	0	314	187	7,215	554	16,103	37,781
			Grand Total:		141,708	0	0		2,848	144,556	48,932	1,485	0	2,096	561	23,515	1,300	77,889	222,445

*Night Differential/Hazardous/Worker's Compensation/etc.

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No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits								(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)(2/)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	
1	3001	Special Projects Coordinator **	Cruz Julie SN ***	N7	68,648	0	0		0	68,648	23,237	495	0	995	187	8,150	373	33,438	102,086
2	3027	Collection Agent ** (LTA)	Blaz, Kaitlin Marie M. ***	H1	32,355	0	0		0	32,355	10,952	495	0	469	187	4,141	373	16,617	48,972
			Grand Total:		101,003	0	0		0	101,003	34,190	990	0	1,465	374	12,291	746	50,055	151,058

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

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No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)(2/)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)		
1	2628	TPIT Attorney V ** (Unclassified)	Copper, Rebecca M.P. ***	ATTY-5-9	156,747	0	0		0	156,747	53,059	495	0	2,273	187	4,141	0	60,155	216,902
2	8100	Attorney IV	Espaldon, Karl P.	ATTY-4-10	146,171	0	0	Dec-26	0	146,171	49,479	0	0	2,119	187	9,794	742	62,321	208,492
3	2123	Attorney IV	Miller, Sandra EC	ATTY-4-9	138,199	0	0	Sep-25	7,972	146,171	49,479	0	0	2,119	187	21,217	742	73,744	219,915

			Grand Total:		441,117	0	0		7,972	449,089	152,017	495	0	6,512	561	35,152	1,484	196,220	645,309
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*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits								(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)(2/)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	
1	2120	Research & Appeals Administrator ** (T)	Jennifer Untalan ***	P5	78,554	0	0		0	78,554	26,591	495	0	1,139	0	0	0	28,225	106,779
			Grand Total:		78,554	0	0		0	78,554	26,591	495	0	1,139	0	0	0	28,225	106,779

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)(2/)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)		
1	2119	Computer Operator III (LTA)	Prieto, Lloyd Cyrus A.	J1	37,913	0	0		0	37,913	12,834	495	0	550	187	12,977	459	27,501	65,414
2	2418	Computer Systems Analyst I	Perez, Jonathan L.G. ***	K2	42,940	0	1	Jan-25	1,627	44,568	15,086	495	0	646	187	8,150	373	24,938	69,506
			Grand Total:		80,853	0	1		1,627	82,481	27,920	990	0	1,196	374	21,127	832	52,439	134,920

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

			Grand Total:		1,474,688	0	1		14,980	1,489,668	501,975	9,900	0	21,600	3,927	146,894	7,059	691,355	2,181,023
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FUNCTIONAL
AREA: **Fiscal and Administrative Services**

AGENCY: **Department of Revenue and Taxation**

PROGRAM: **TAX ENFORCEMENT/Criminal Investigation/Tax Examination/Tax Collection**

FUND: **General Fund / 5100A260810CE007**

RATIO: 100%

Government of Guam
Fiscal Year 2026
Agency Staffing Pattern
(Ending 12/31/2025)

[BBMR SP-1]

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits								(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)(2/)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life (3/)	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	
1	2201	Tax Enforcement Prog Administrator	Rivera, Carolyn JD.	P20	126,827	0	0	Oct-24	3,932	130,759	44,262	0	0	1,896	187	0	0	46,345	177,104
2	2204	Criminal Investigator Supervisor	Blaz, Frank R.	OL21-19	114,190	0	0	Mar-27	0	114,190	38,653	0	0	1,656	187	8,150	459	49,105	163,295
3	2205	Tax Investigator II	Banez, Jim N.	NL21-18	101,363	0	0	Sep-26	296	101,659	34,412	0	0	1,474	187	4,141	0	40,214	141,873
4	2202	Tax Investigator I	Leon Guerrero, Amy E.	ML21-10	71,066	0	0	Dec-26	0	71,066	24,056	0	0	1,030	187	0	0	25,273	96,339
5	2203	Tax Investigator I	Gutierrez, Joseph RA.	ML21-11	73,554	0	0	Dec-26	0	73,554	24,898	0	0	1,067	187	8,150	373	34,675	108,229
6	2207	Tax Investigator I	Ordonez, Michael D.	ML21-09	68,697	0	0	Jun-26	790	69,487	23,521	0	0	1,008	187	15,290	0	40,006	109,493
			Grand Total:		555,697	0	0		5,018	560,715	189,802	0	0	8,130	1,122	35,731	832	235,617	796,332

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)		
1	2215	Tax Examination Supervisor	San Nicolas, Kamille	O6	73,315	0	0	Jul-26	695	74,010	25,052	0	0	1,073	187	4,141	373	30,826	104,836
2	2214	Revenue Agent IV	Kucharski, Hazel P. ***	N11	77,783	0	0	Apr-27	0	77,783	26,330	495	0	1,128	187	4,141	459	32,739	110,522
3	2217	Revenue Agent IV	Jang, Eun Sung (15% Pay Differential)	N10	86,701	0	0	Jan-27	0	86,701	29,348	0	0	1,257	187	9,794	742	41,328	128,029
4	2282	Revenue Agent III	Eclavea-Balajadia, Rose M. (pending retire	M14	77,356	0	0	Jul-26	613	77,969	26,393	0	0	1,131	187	4,141	373	32,224	110,193
5	2237	Revenue Agent III **	Sorio, Marife B ***	M10	68,269	0	0		0	68,269	23,109	495	0	990	187	21,217	742	46,740	115,009
6	2239	Revenue Agent II	Brigino, Veronica C.	L10	62,136	0	0	Jan-27	0	62,136	21,033	0	0	901	187	4,141	373	26,635	88,771
7	2267	Revenue Agent II	Perez, Dominic	L9	60,225	0	0	Jan-25	1,911	62,136	21,033	0	0	901	187	4,141	373	26,635	88,771
8	2232	Tax Auditor II	Torres, Catherine C.	J14	58,973	0	0	Oct-26	0	58,973	19,962	0	0	855	187	12,977	459	34,440	93,413
9	2225	Tax Auditor II	Borja, Zina S.	J13	57,160	0	0	Jun-27	0	57,160	19,349	0	0	829	187	4,141	373	24,878	82,038
10	2229	Revenue Agent I	Dychitan, Kevin T. ***	J1	37,913	0	0	Aug-26	239	38,152	12,915	495	0	553	187	4,141	0	18,291	56,443
			Grand Total:		659,831	0	0		3,458	663,289	224,523	1,485	0	9,618	1,870	72,975	4,267	314,738	978,027

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** Unclassified

*** DC PLAN

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits									(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)		
1	2241	Tax Collection Supervisor **	Flores, Jean B.	M10	68,269	0	0		0	68,269	23,109	0	0	990	187	8,150	373	32,809	101,078	
2	2242	Revenue Officer III	Accad, Milma ***	K16	68,502	0	0	Mar-27	0	68,502	23,188	495	0	993	187	4,141	373	29,377	97,879	
3	2243	Revenue Officer III	Herrera, Melissa G. ***	K15	66,395	0	0	Mar-27	0	66,395	22,475	495	0	963	187	4,141	373	28,633	95,028	
4	2249	Revenue Officer III	Guerrero-Rios, Judith ***	K15	66,395	0	0	Dec-26	0	66,395	22,475	495	0	963	0	21,217	742	45,891	112,286	
5	2251	Revenue Officer III	Blaz, Matthew C.	K11	58,597	0	0	Dec-24	1,859	60,456	20,464	0	0	877	187	8,150	373	30,051	90,507	
6	2279	Revenue Officer III	Salas, Julie L.	K10	56,795	0	0	Sep-27	0	56,795	19,225	0	0	824	187	15,290	742	36,268	93,063	
7	2280	Revenue Officer III	Rodriguez, Diana D.	K14	64,354	0	0	Jul-26	510	64,864	21,957	0	0	941	187	0	0	23,084	87,948	
8	2257	Revenue Officer III	Castro, RubyRose S.	K10	56,795	0	0	Sep-24	1,802	58,597	19,835	495	0	850	187	0	0	21,367	79,964	
9	2248	Revenue Officer III	Aguon, April Joy Q. ***	K8	53,356	0	0	Sep-26	141	53,497	18,109	495	0	776	187	12,977	459	33,002	86,500	
10	2255	Revenue Officer II	Palacios, Teresa U. ***	J5	43,995	0	0	Mar-26	972	44,967	15,221	495	0	652	187	9,794	0	26,349	71,316	

FUNCTIONAL
AREA: Fiscal and Administrative Services

AGENCY: Department of Revenue and Taxation

PROGRAM: REAL PROPERTY TAX/Appraisal/Assessment

FUND: General Fund / 5100A260820CE011

RATIO: 100%

Government of Guam
Fiscal Year 2026
Agency Staffing Pattern
(Ending 12/31/2025)

[BBMR SP-1]

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits								(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)(2/)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life (3/)	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	
1	2301	Real Property Tax Admin.	Atoigue, Benedict L.	P12	98,923	0	0	Oct-26	0	98,923	33,485	0	0	1,434	187	8,150	373	43,630	142,553
2	2305	Property Tax Appraiser Supervisor	Pablo, Frederick P.	L2	46,978	0	0	Feb-26	1,187	48,165	16,304	0	0	698	187	21,217	742	39,148	87,313
3	2312	Property Tax Appraiser II	Ninete, Franklin J.	J17	64,767	0	0	Apr-27	0	64,767	21,924	0	0	939	187	21,217	742	45,009	109,776
4	2306	Property Tax Appraiser II	Sablan, Rodney T.	J13	57,160	0	0	Nov-23	1,813	58,973	19,962	0	0	855	187	0	0	21,004	79,977
5	2310	Property Tax Appraiser II	Cruz, Frankie S.N.	J9	50,446	0	0	Jul-25	1,601	52,047	17,618	0	0	755	187	0	0	18,560	70,607
			Grand Total:		318,274	0	0		4,601	322,875	109,293	0	0	4,682	935	50,584	1,857	167,351	490,225

*Night Differential/Hazardous/Worker's Compensation/etc. ** Unclassified *** DC PLAN

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							(J + R) TOTAL	
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)		Total Benefits (K thru Q)
1	2316	Property Tax Assessment Supervisor	Matsumiya-Cruz, Jennifer ***	M2	51,615	0	0	May-26	815	52,430	17,748	495	0	760	187	0	0	19,190	71,620
2	2321	Property Tax Technician I	Cruz, Maria B.	F22	56,295	0	0	Feb-27	0	56,295	19,056	0	0	816	187	8,150	373	28,582	84,878
3	2320	Property Tax Technician I	Blas, Catherine Joyce T.	F8	36,458	0	0	May-27	0	36,458	12,341	0	0	529	187	8,150	373	21,580	58,038
4	2317	Property Tax Technician I	Terlaje, Candilyn ***	F1	28,269	0	0	Jan-26	803	29,072	9,841	495	0	422	187	5,978	459	17,382	46,454
			Grand Total:		172,637	0	0		1,618	174,256	58,986	990	0	2,527	748	22,278	1,205	86,733	260,989

*Night Differential/Hazardous/Worker's Compensation/etc. ** Unclassified *** DC PLAN

			Grand Total:		490,911	0	0		6,219	497,130	168,279	990	0	7,208	1,683	72,862	3,062	254,084	751,214
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FUNCTIONAL
AREA: **Fiscal and Administrative Services**

AGENCY: **Department of Revenue and Taxation**

PROGRAM: **TAXPAYER SERVICE/Income Tax Assistance & Processing/Electronic Data Processing/
Central Files/Tax Accounting/Business Privilege Tax**
FUND: **General Fund / 5100A260830SE014**

RATIO: 100%

Government of Guam
Fiscal Year 2026
Agency Staffing Pattern
(Ending 12/31/2025)

[BBMR SP-1]

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)(2/)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life (3/)	Medical (Premium)	Dental (Premium)		
1	2401	Taxpayer Service Administrator	Aguon, Jerome C.	P11	95,882	0	0	Sep-24	3,041	98,923	33,485	0	0	1,434	187	0	0	35,107	134,030
2	2406	Income Tax Processing Supv	Flores, Norma Jean ***	M5	57,708	0	0	Nov-25	2,005	59,713	20,213	495	0	866	187	4,141	0	25,902	85,614
3	2407	Income Tax Service Specialist III	Mansapit, Lorna M. ***	J8	48,894	0	0	Feb-27	0	48,894	16,551	495	0	709	187	5,978	459	24,379	73,273
4	2408	Income Tax Service Specialist III	Cacayan, Lorinda A.	J12	55,402	0	0	Aug-26	293	55,695	18,853	0	0	808	187	15,290	0	35,137	90,832
5	2413	Income Tax Service Specialist II	Gamboa, Isabel T.	I24	73,847	0	0	Feb-27	0	73,847	24,997	0	0	1,071	187	8,150	373	34,778	108,626
6	2410	Income Tax Service Specialist II	Sablan, Teresita L.	I20	65,358	0	0	Jun-26	675	66,034	22,352	0	0	957	187	15,290	554	39,341	105,375
7	2415	Income Tax Service Specialist II	Jennifer Villaflores ***	I3	37,580	0	0	Jun-26	475	38,055	12,882	495	0	552	187	4,141	373	18,629	56,684
8	2411	Income Tax Service Specialist I	Vicente, Janellie. ***	H2	33,581	0	0	Jun-26	424	34,005	11,511	495	0	493	187	8,150	373	21,209	55,214
9	2422	Income Tax Service Specialist I	Taitingfong, Anthony C.	H8	41,727	0	0	Apr-26	662	42,389	14,349	0	0	615	187	5,978	459	21,587	63,976
10	8099	Income Tax Service Specialist I	Perez, Rosemarie B.***	H1	32,355	0	0	Aug-26	204	32,559	11,021	495	0	472	187	9,794	459	22,428	54,988
11	2412	Income Tax Service Specialist I	Desamito, Vivian ***	H1	32,355	0	0	Aug-26	204	32,559	11,021	495	0	472	187	15,290	554	28,019	60,579
			Grand Total:		574,690	0	0		7,983	582,673	197,235	2,970	0	8,449	2,057	92,202	3,604	306,516	889,189

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)		
1	2450	Electronic Data Processing Supv **	Meno, Nora CL. ***	M7	62,163	0	0		0	62,163	21,042	0	0	901	0	0	373	22,317	84,480
2	8088	Tax Technician III	Guerrero-Salas, Jamielani	J10	52,047	0	0	Jan-27	0	52,047	17,618	0	0	755	187	12,977	459	31,996	84,043
3	2425	Tax Technician II	Leon Guerrero, Dolores JA.	I11	49,412	0	0	Aug-26	261	49,673	16,814	0	0	720	187	0	0	17,722	67,395
4	2284	Tax Technician II	Aflleje-Cruz, Rhonda JF.	I10	47,891	0	0	Jan-27	0	47,891	16,211	0	0	694	187	21,217	742	39,052	86,943
5	2285	Tax Technician II	Libby, Lucille A. ***	I10	47,891	0	0	Jan-26	1,141	49,032	16,597	495	0	711	187	4,141	373	22,504	71,536
6	8092	Tax Technician II	Pocaigne, Lisa C.	I10	47,891	0	0	Jan-26	1,141	49,032	16,597	0	0	711	187	4,141	373	22,009	71,041
7	2286	Tax Technician I	Caraig, Janis D	H7	40,443	0	0	Jul-26	321	40,764	13,799	0	0	591	187	5,978	459	21,014	61,778
8	8094	Data Control Clerk I	Cruz, Catherine L.	E13	38,801	0	0	Jun-27	0	38,801	13,134	0	0	563	187	4,141	373	18,398	57,199
			Grand Total:		386,539	0	0		2,864	389,403	131,813	495	0	5,646	1,309	52,595	3,152	195,010	584,413

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits								(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	
1	2430	Records Management Officer	Invencion, Liza	J7	47,391	0	0	Jun-26	501	47,892	16,211	0	0	694	187	7,215	459	24,767	72,659
2	2426	Tax Technician I	Sablan, Bernadette H.	H9	43,050	0	0	Feb-24	1,367	44,417	15,035	0	0	644	187	8,150	373	24,389	68,806
3	2433	Tax Technician I	Morcilla, Abigail ***	H2	33,581	0	0	Jul-26	0	33,581	11,367	495	0	487	187	12,977	373	25,886	59,467
4	2424	Tax Technician I	Nichols, Mary Jane Ann	H1	32,355	0	0	Jul-26	307	32,662	11,056	495	0	474	187	8,150	373	20,735	53,396
5	3003	Tax Technician I	Cacayan, Ramir Placido	H1	32,355	0	0	Jul-26	307	32,662	11,056	495	0	474	187	0	0	12,212	44,873
6	3010	Tax Technician I	Saburo, Teddy ***	H1	32,355	0	0	Oct-26	0	32,355	10,952	495	0	469	187	7,215	554	19,872	52,227
			Grand Total:		221,087	0	0		2,481	223,568	75,678	1,980	0	3,242	1,122	43,707	2,132	127,861	351,429

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

1	2676	Wgts. & Measures Insp.Supv.	Barcinas, Andrew B. ***	L7	56,578	0	0	Dec-25	1,496	58,074	19,658	495	0	842	187	4,141	373	25,696	83,770
2	2530	Wgts. & Measures Insp. II ** Temp	Lujan, James B. ***	J10	52,047	0	0		0	52,047	17,618	495	0	755	0	4,141	373	23,382	75,429
			Grand Total:		108,625	0	0		1,496	110,121	37,276	990	0	1,597	187	8,282	746	49,078	159,198
*Night Differential/Hazardous/Worker's Compensation/etc.				** Unclassified				*** DC PLAN											
			Grand Total:		1,179,696	0	0		17,325	1,197,021	405,192	7,425	0	17,357	3,553	132,342	8,739	574,607	1,771,628

FUNCTIONAL
AREA: **Fiscal and Administrative Services**

AGENCY: **Department of Revenue and Taxation**

PROGRAM: **MOTOR VEHICLE/Driver's License Examination/Vehicle Registration**

FUND: **General Fund / 5100A260850CE028**

RATIO: 100%

Government of Guam
Fiscal Year 2026
Agency Staffing Pattern
(Ending 12/31/2025)

[BBMR SP-1]

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)		
1	2445	Driver's License Examiner Supervisor	Meno, Arthur G.	J7	47,391	0	0	Dec-25	1,253	48,644	16,466	0	0	705	187	0	0	17,358	66,002
2	2545	Driver's License Examiner II	Untalan, Valerie SA. ***	H6	38,967	0	0	Oct-26	0	38,967	13,190	495	0	565	187	8,150	373	22,960	61,927
3	3021	Driver's License Examiner II	Morada, Van C. ***	H6	38,967	0	0	Nov-24	1,476	40,443	13,690	495	0	586	187	15,290	554	30,802	71,245
4	2216	Driver's License Examiner II	Camacho, Gabriel G.	H19	58,794	0	0	Oct-27	0	58,794	19,902	0	0	853	187	8,150	373	29,464	88,258
5	2535	Driver's License Examiner I	Concepcion, Robert Lee T. ***	F16	46,807	0	0	Mar-27	0	46,807	15,844	495	0	679	187	21,217	742	39,164	85,971
6	3011	Driver's License Examiner I	Quitugua, Vincent John	F2	29,340	0	0	Aug-25	1,112	30,452	10,308	0	0	442	187	0	0	10,937	41,389
7	2508	Driver's License Examiner I	Manipol, Maria L. ***	F1	28,269	0	0	Feb-26	714	28,983	9,811	495	0	420	187	12,977	0	23,890	52,873
8	2512	Driver's License Examiner I	Quitugua, Melissa Joyce ***	F1	28,269	0	0	Apr-25	1,071	29,340	9,932	495	0	425	187	0	0	11,039	40,379
9	3008	Customer Service Representative	Chasidy F.C. Martinez ***	H4	36,173	0	0	Dec-25	1,143	37,316	12,632	495	0	541	187	0	0	13,855	51,171
10	2509	Customer Service Representative **	Mendiola, Bernadette M. *** (pending GG1)	H1	32,355	0	0	Aug-26	204	32,559	11,021	495	0	472	187	7,215	554	19,944	52,504
			Grand Total:		385,332	0	0		6,973	392,305	132,795	3,465	0	5,688	1,870	72,999	2,596	219,414	611,719

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

(A)		(B)		(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)		
1	2517	Vehicle Registration Supervisor	San Agustin, Michael S. ***	L8	58,373	0	0	Apr-26	926	59,299	20,073	495	0	860	187	7,215	554	29,384	88,683
2	2521	Vehicle Registration Officer III	Flores, Mary C. ***	J18	66,821	0	0	Mar-26	1,208	68,029	23,028	495	0	986	0	0	0	24,509	92,539
3	2523	Vehicle Registration Officer III	Jardeleza, Leah G.	J10	52,047	0	0	Dec-25	1,377	53,424	18,084	0	0	775	187	4,141	373	23,560	76,983
4	2522	Vehicle Registration Officer II	Chiguina, Charles C. ***	I11	49,412	0	0	Aug-27	0	49,412	16,726	495	0	716	187	0	0	18,124	67,536
5	2518	Vehicle Registration Officer II	French, Kristina J.	I8	44,992	0	0	Jun-26	476	45,468	15,391	0	0	659	187	0	0	16,237	61,705
6	2537	Vehicle Registration Officer II	Zablan, Kris Angelo B. ***	I7	43,608	0	0	Feb-27	0	43,608	14,761	495	0	632	187	15,290	554	31,920	75,528
7	2519	Vehicle Registration Officer I	Chaco, Debra Jean G. ***	H7	40,443	0	0	Apr-26	642	41,085	13,907	495	0	596	187	0	0	15,185	56,270
8	2524	Vehicle Registration Officer I	LittleJohn, John D. ***	H2	33,581	0	0	Apr-26	636	34,217	11,582	495	0	496	187	12,977	459	26,197	60,414
9	2525	Vehicle Registration Officer I	Rabon, Elijah Michael M. ***	H5	37,545	0	0	Nov-23	1,422	38,967	13,190	495	0	565	187	0	0	14,437	53,404
10	2540	Vehicle Registration Officer I	Pangelinan, Marie ***	H2	33,581	0	0	Mar-26	742	34,323	11,618	495	0	498	187	0	554	13,352	47,675
11	3017	Customer Service Representative	Olpindo, Emyleen Sierra (pending GG1)	H5	37,545	0	0		0	37,545	12,709	495	0	544	187	7,215	554	21,704	59,249
			Grand Total:		497,948	0	0		7,429	505,377	171,070	4,455	0	7,328	1,870	46,838	3,048	234,609	739,986

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

			Grand Total (GF):		883,280	0	0		14,402	897,682	303,865	7,920	0	13,016	3,740	119,837	5,644	454,023	1,351,704
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FUNCTIONAL
AREA: Fiscal and Administrative Services

AGENCY: Department of Revenue and Taxation

PROGRAM: TAX COLLECTION ENHANCEMENT FUND

FUND: Special Fund / 5603A260810SE201

RATIO: 100%

Government of Guam
Fiscal Year 2026
Agency Staffing Pattern
(Ending 12/31/2025)

[BBMR SP-1]

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)		
1	2630	Administrative Assistant	Borja, Christine W.	J12	55,402	0	0	Aug-25	1,758	57,160	19,349	0	0	829	187	15,290	554	36,208	93,368
2	0202	Customer Service Rep Supervisor	Tudela, Christine C. ***	J10	52,047	0	0	Feb-26	1,101	53,148	17,991	495	0	771	187	0	0	19,443	72,592
3	0203	Customer Service Representative	Louis, Senatson	H10	44,417	0	0	Jan-26	1,057	45,474	15,393	0	0	659	187	21,217	742	38,198	83,672
4	0205	Customer Service Representative	Toves, Bernadine Zina H. ***	H10	44,417	0	0	Apr-26	705	45,122	15,274	495	0	654	187	12,977	459	30,046	75,167
5	0206	Customer Service Representative	Leon Guerrero, Sylvia G. ***	H11	45,826	0	0	Feb-27	0	45,826	15,512	495	0	664	187	12,977	459	30,295	76,121
6	0204	Customer Service Representative	Lizama, Nicole P. ***	H1	32,355	0	0	Mar-26	715	33,070	11,194	495	0	480	187	0	0	12,356	45,426
			Grand Total:		274,464	0	0		5,336	279,800	94,712	1,980	0	4,057	1,122	62,461	2,214	166,546	446,346

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

FUNCTIONAL
AREA: Fiscal and Administrative Services

AGENCY: Department of Revenue and Taxation

PROGRAM: BANKING AND INSURANCE ENFORCEMENT FUND

FUND: Special Fund / 5611A260840SE201

RATIO: 100%

Government of Guam
Fiscal Year 2026
Agency Staffing Pattern
(Ending 12/31/2025)

[BBMR SP-1]

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)		
1	2276	Management Analyst IV (LTA) *	Bossany, Maria Teresa ***	O1	60,875	0	0		0	60,875	20,606	495	0	883	187	7,215	554	29,940	90,815
			Grand Total:		60,875	0	0		0	60,875	20,606	495	0	883	187	7,215	554	29,940	90,815

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

FUNCTIONAL
AREA: Fiscal and Administrative Services

AGENCY: Department of Revenue and Taxation

PROGRAM: MOTOR CARRIER SAFETY ASST PROG

FUND: Federal Fund / 5101H240853CE101

RATIO: 100%

Government of Guam
Fiscal Year 2026
Agency Staffing Pattern
(Ending 12/31/2025)

[BBMR SP-1]

FOR INFORMATIONAL PURPOSES ONLY

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/ Step	Salary	Overtime	Special*	Increment		(F+G+H+J) Subtotal	Benefits							Total Benefits (K thru Q)	(J + R) TOTAL
								Date	(E*Amount)		Retirement (J*33.85%)	Retire (DDI) (\$19.01*26PPE)	Social Security (6.2%*J)	Medicare (1.45%*J)	Life	Medical (Premium)	Dental (Premium)		
1	9178	Motor Carrier Safety Insp II **	Duenas II, Alvin Jr. ***	J10	52,047	0	0		0	52,047	17,618	495	0	755	187	8,150	0	27,205	79,252
2	9180	Motor Carrier Safety Insp II **	Cuevas, Oscar C Jr. ***	J10	52,047	0	0		0	52,047	17,618	495	0	755	187	21,217	742	41,014	93,061
3	0810	Motor Carrier Safety Insp I **	Wolford, Anthony J. ***	I2	36,209	0	0		0	36,209	12,257	495	0	525	187	8,150	373	21,987	58,196
4	0800	Motor Carrier Safety Insp I **	McDaniel, John D. ***	I2	36,209	0	0		0	36,209	12,257	495	0	525	187	4,141	554	18,159	54,368
5	0812	Motor Carrier Safety Insp I **	Diaz, Jaimen C. ***	I5	40,483	0	0		0	40,483	13,703	495	0	587	187	8,150	373	23,495	63,978
6	2627	Special Projects Coordinator **	Lujan, Timothy C.S.A ***	N12	80,251	0	0		0	80,251	27,165	495	0	1,164	187	12,977	459	42,447	122,698
7	3029	Special Projects Coordinator **	Hodges, Katrina B. ***	N6	66,142	0	0		0	66,142	22,389	495	0	959	187	8,150	742	32,922	99,064
			Grand Total (FY22 MCSA GRANT):		363,388	0	0		0	363,388	123,007	3,465	0	5,269	1,309	70,935	3,243	207,228	570,616

*Night Differential/Hazardous/Worker's Compensation/etc.

** Unclassified

*** DC PLAN

#REF!