

# GUAM DEPARTMENT OF EDUCATION

**Francis E. Santos, Acting Superintendent of Education**

**Franklin J.T. Cooper-Nurse, Acting Deputy Superintendent, Finance and Administrative Services**

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## Budget Guidelines



## Fiscal Year 2024

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## GENERAL INFORMATION

The budget call is made by the Superintendent in accordance with Title 17 GCA Chapter 3 §3121. The Superintendent *shall* prepare the DOE fiscal year budget, giving the highest priority to budgetary items that directly affect teaching and learning. The Board *shall* approve the proposed budget and its funding priorities by resolution. The Superintendent *shall* submit the proposed DOE fiscal year budget to *I Liheslaturan Guahan*, and a courtesy copy to *I Maga'haga Guahan*, no later than the thirtieth (30<sup>th</sup>) day of January. The budget *shall* be in the format of the Budget Call issued by the Bureau of Budget & Management Research and *shall* describe DOE's budget requests to federal agencies for federal grant awards by object classification and by grant, including each grant's staffing pattern, both current and proposed, and such information as may be requested by *I Liheslaturan Guahan*.

In so much as Public law 28-45, 'Every Child is Entitled to an Adequate Education Act,' defines the term adequate public education by prescribing minimum conditions which must be met, the Superintendent shall ensure the GDOE Annual Budget Request shall be in compliance with the conditions set forth ensuring our students are at the center of all planning and action.

The budget encompasses the period of **October 1, 2023 to September 30, 2024.**

## FY 2024 BUDGET GOALS

In the upcoming SY2023-24, the Superintendent continues to focus on prioritizing resources for our classrooms and our facilities to ensure GDOE provides a healthy environment for teaching and learning and provides students the tools for success. GDOE Schools' and Divisions' FY 2024 budgets should be student centered and based on achieving the Goals established by the Five-year Strategic Plan "I CHalan-ta Mo'na."

**Goal# 1:** The Guam Department of Education will establish and maintain a culture of collaborative Leadership throughout the organization to foster greater engagement of all stakeholders to support student success.

**Goal #2:** All Guam Department of Education students will graduate from high school prepared to engage in life-long learning and contribute to the economy with the academic and work-ready skills necessary to thrive in 21<sup>st</sup> Century society.

**Goal #3:** All Guam Department of Education students will attain the knowledge, skills and disposition necessary to progress from grade to grade and from one level of schooling to another in order to maximize the opportunities available to them to successfully graduate from high school.

**Goal #4:** The Guam Department of Education will establish and maintain a culture of strong family and community engagement to support the success of all of students.

**Goal #5:** The Guam Department of Education will maintain a safe and positive school culture and learning environment that supports the academic and social-emotional growth of all students.

**Goal #6:** The Guam Department of Education will provide a safe, clean, well-maintained and healthy learning environment designed to support academic excellence and our students' social and emotional growth.

**Goal #7:** All GDOE financial and administrative functions will maximize the critical uses of limited resources and meet high standards of accountability.

Budget guidelines and forms are available at <https://www.gdoe.net/District/Department/32-Budget-Office> or via GDOE webmail.

# I. BUDGET GUIDELINES

## **A. General Guidelines**

1. We will use the September 30, 2022 official student enrollment.
2. Be guided by the “Fiscal Year 2024 Budget Process Timeline” (refer to page 4).
  - a) Each school will hold either its stakeholder budget meetings for input or use the established scheduled region meetings to gather stakeholder input.
  - b) Submit evidence, as part of the FY 2024 budget packet, that the aforementioned activities were held.
3. Please use the standardized STAKEHOLDER INPUT form provided in the Appendix E. Stakeholder feedback shall be compiled and submitted to the Budget Office with the completed budget packets. Electronic STAKEHOLDER INPUT forms will be made at GDOE Website.

## **B. Special Instructions**

All Schools/Divisions shall prepare their FY 2024 budgets utilizing the Budget Packet (BBMR Forms). The FY 2024 Budget Packet (BBMR Forms) can be accessed at the GDOE Website at <https://sites.google.com/a/gdoe.net/gdoe-budget>.

All Schools/Divisions shall prepare their FY 2024 budgets utilizing the Budget Packet (BBMR Forms). All information requested must be provided. Where information requested is not applicable, indicate N/A. All budget documents submitted with incomplete information will be immediately returned without action. Delays in submission of schools/divisions budgets will result in delays of the Budget Office review. Therefore, it is imperative that budget deadlines are complied with as noted in the previously mentioned time table.

1. The FY 2024 Budget Packet must be submitted electronically to the Budget Office [budget@gdoe.net](mailto:budget@gdoe.net), to include Fixed Asset inventory, evidence of stakeholders’ meetings, master schedule, and staffing patterns (both faculty and staff).
2. Organizational and Functional Charts must be included in the FY 2024 Budget Packet and in “Excel” format.
3. The FY 2024 Budget Document Checklist must be completely filled out. **(Refer to BBMR BDC-1)**
4. Budget Certification shall be signed by School Principals and Division Heads. **(Refer to BBMR ABC)**
5. Textbook inventory will be submitted by Curriculum and Instructional Improvement Office with a courtesy copy sent to the schools.
6. The divisions of Finance & Administrative Services will work interdependently with the Deputy Superintendents in the preparation of the Fiscal Year 2024 Budget. Each school/division should work with its respective Deputy Superintendent to ensure that all aspects of the budget are addressed. Adherence to the timeline on page 4 of this document will result in a smooth and efficient budget process.

## **C. Guidelines for Budget Preparation (SCHOOLS ONLY)**

The operations of the GDOE are guided by Federal and Local mandates, board policies, Operating Instructions, GEB Goals, and Standard Operating Procedures (SOP). The following items should be considered when preparing your budget:

1. School Mission
2. Educational Priorities (see page 3)
3. Public Law 28-45: 14 Points of Adequate Public Education (Appendix A)
4. ESLRs (Expected School-wide Learning Results) and SLOs (Student Learner Outcomes)
5. School Improvement Plan
6. Accreditation Report
7. Five-year Strategic Plan “I CHalan-ta Mo’na”
8. Budget Formulas
9. Textbook Inventory
10. School Demographics
  - a) Student enrollment (enrollment projection)
  - b) ACT Aspire
  - c) School capacity – the number of students that can fit on the campus without sharing classrooms.
  - d) English Language Learners/Special Education Populations
  - f) Special Education Populations
  - g) Compact students (FSM, Marshallese, Palau)
  - h) Students who participate in the Aspire program
11. Staffing Pattern - Vacancies (previously filled vs. new positions)
  - a) Teacher certifications
  - b) Administrator certifications
12. Fixed Asset Inventory
13. School Maintenance
14. Outstanding maintenance work and repairs
15. Capital Improvement Projects (CIP)
16. Department of Public Health & Social Services inspection report/citation/rating
17. Guam Fire Department inspection report
18. Content Standards/Performance Indicators
19. Results of the Year End of School (YES) Survey (All schools)
20. Results of the High School Survey (all high schools only)
  - o **Please note the following:**
    - Contractual requirements of the department are primarily addressed by the Budget Office. Please review Appendix C for a detailed list of contractual requirements and cost allocations.
    - School security is to be addressed by the Secure Our Schools Act. Specific budget related security concerns should be directed to the budget office for clarification.
    - Textbook inventory will be submitted by Curriculum and Instructional Improvement Office with a courtesy copy sent to the schools.

## **D. Guidelines for Budget Preparation (DIVISIONS ONLY)**

The operations of the GDOE are guided by Federal and Local mandates, board policies, Operating Instructions, GEB Goals, and Standard Operating Procedures (SOP). The following items should be considered when preparing your budget:

1. Division Mission
2. Educational Priorities (see page 3)
3. Formal functions of the Division
4. Elimination of “High Risk Status”
5. Evergreen Recommendations
6. Public Law 28-45: 14 Points of Adequate Public Education, where applicable (Appendix A)
7. Five-year Strategic Plan “I CHalan-ta Mo’na”
8. Budget Formulas
9. Staffing Pattern - Vacancies (previously filled vs. new positions)
10. Fixed Asset Inventory
11. Outstanding maintenance work and repairs
12. Federal Grant Matching, Maintenance of Efforts or similar requirements

## **II. BUDGET PACKET (BBMR FORM) INSTRUCTIONS GUIDELINES**

All Schools/Divisions shall prepare their FY 2024 budgets utilizing the Budget Packet (BBMR Forms). All information requested must be provided. Where information requested is not applicable, indicate N/A. All budget documents submitted with incomplete information will be immediately returned without action. Delays in submission of schools/divisions budgets will result in delays of the Budget Office review. Therefore, it is imperative that budget deadlines are complied with as noted in the previously mentioned time table.

The FY 2024 Budget Packet (BBMR Forms) can be accessed at the GDOE Website at <https://sites.google.com/a/gdoe.net/gdoe-budget>.

### **A. Budget Certification (BBMR ABC)**

Budget Certification shall be signed by School Principals and Division Heads. **(Refer to BBMR ABC).**

### **B. Department/Agency Narrative Form (BBMR AN-N1)**

Use GDOE Vision, GDOE Mission/Vision, and the State Strategic Plan Goals.

### **C. Decision Package Form (BBMR DP-1)**

This form documents the “**Activity,**” **Major Objectives,**” and “**Short Term Goals**” of the School/Division. The activities, major objectives, and short term goals should include work load indicators with Fiscal Year 2022 Level of Accomplishment, Fiscal Year 2023 Anticipated Levels of work, and Fiscal Year 2024 Projected Levels of Output. Always keep in mind the mandates, policies that govern the operation of the GDOE.

1. Standardize Activity Description by school program level: Elementary, Middle, and High Schools will develop standards for this item. **(Reference 5 GCA Ch. 3 §3107 to effectuate an increase in the percentage of the students at ‘Ready’, ‘Exceeding’, ‘Advanced or Proficient’ level, which demonstrates solid academic performance as measured by Statewide Assessment, by at least five (5) percentage points each grade level per year).** In our efforts to standardize the activity description, this section has been provided for you. Please enter your school name where indicated. (For schools only)

2. Major Objectives
  - o This section has been provided for you.
3. Short Term goals are different for each division and school and should indicate the school/division’s goals for the year. Schools should include the activities of their school improvement/action plan.
4. Workload Indicator: Major objectives & short term goals must be consistent with the workload indicator.
  - a) Divisions will utilize the Five-year Strategic Plan “I CHalan-ta Mo’na” goals and objectives, including the Division’s formal functions and mission to determine the Level of Accomplishment, Anticipated, and Projected Level.
  - b) Schools will use their Annual School Performance Report Card as the basis to determine the Level of Accomplishment in the Workload Output.
  - c) For Language Arts, Reading, and Math, standardize the percentage level of accomplishment, anticipated level, and projected level by an increase of 5 percentage points of students performing at ‘Ready’ or ‘Advanced or Proficient’ level as measured by the Statewide Assessment.
  - d) The workload outputs are in percentages. The ‘N’ or denominator is the total number of students in that particular grade level. The numerator will be the number of students who performed at (i) “Close”, “Ready”, and “Exceeding” level and “Ready” and “Exceeding” level in Act Aspire. For Example, if 100 students took the Statewide Assessment 1<sup>st</sup> grade Reading Test and 25 students were at ‘Ready’ level, then the percent for FY2022 would reflect 25%. For FY2023, there should be an increase of 5% of the students who performed at “Ready” or “Advanced or Proficient” levels.

Example:

Workload Indicator	FY 2022	FY 2023	FY 2024	N
<b>% of 1<sup>st</sup> grade at proficient or advanced levels (Reading)</b>	<b>10%</b>	<b>15%</b>	<b>20%</b>	<b>100</b>
<b>% of 2<sup>nd</sup> grade at proficient or advanced levels (Reading)</b>	<b>16%</b>	<b>21%</b>	<b>26%</b>	<b>156</b>

- e) For secondary schools who administered the Pre-Act for the District-wide Assessment, guidance will be forthcoming.

The increase/decrease in the following rates should be 5% compared to prior year’s rate.

- f) The increase in passing rate for Language Arts, Reading, and Math should be at least **5%**
- g) The increase in cohort graduation rate should be **5%** (Based on State Strategic Plan; only High School)
- h) The increase in promotion rate (Elementary and Middle Schools only) should be **5%**
- i) The decrease in annual dropout rate should be **5%** from the prior year’s rate (Based on State Strategic Plan; only High School)
- j) The decrease in student discipline rate (adjudicated cases) should be **5%**
- k) The increase in student attendance rate should be **5%**

**Please Note: The Workload Indicator calculation and data for the Statewide Assessment will utilize your school SY2022-2023 School Performance Report Card. Please continue to use the same calculation method used with the ACT Aspire for the preparation of the FY2024 budget. For clarification, please contact Dr.Zeni Napa Natividad at RP&E.**



## **D. Program Budget Digest Form (BBMR BD-1)**

**Program Budget Digest Form (BBMR BD-1)** – This form presents the complete requested budget for the school/division. It notes amounts requested for the following expenditure object categories:

- 110 Personnel Services
- 111 Salaries
- 112 Overtime
- 113 Benefits
- 220 Travel and Transportation
- 230 Contractual (Please see Appendix C for cost allocation)
- 240 Supplies
- 250 Equipment (\$4,999.99 and below)
- 290 Miscellaneous
- 361 Power (The Budget Office will provide the amounts for this category)
- 362 Water (The Budget Office will provide the amounts for this category)
- 363 Telephone (The Budget Office will provide the amounts for this category)
- 450 Capital Outlay (\$5,000.00 and above)

## **E. Staffing Pattern Guides (BBMR SP-1 Proposed) and (BBMR SP-1 Current)**

Personnel (111) object classification.

1. Human Resources Division will provide divisions/schools with the FY2023 staffing pattern. Please see timeline for Staffing Pattern Distribution and Review.
2. Human Resources Division will schedule a one-on-one meeting with individual School Principals and Division Heads to certify the accuracy and correctness of the staffing pattern.
3. Each Division/School must identify classifications of employees in the staffing pattern.
4. School Principals must identify teaching positions, where applicable, by grade level and/or content area, to include Chamorro, SPED/GATE, and ESL teachers, librarians, nurses, guidance counselors, and other professional auxiliary staff. Insert teacher classification after the position title. Ex: Teacher II (Chamorro).
5. Any new positions requested for FY2023 (Oct. 1, 2022 to Sept. 30, 2023) have been eliminated. Positions vacated on or after October 1, 2021 through September 30, 2022 require justification to remain active on your staffing pattern. Positions vacated on or after October 1, 2022 remain active on your staffing pattern.
6. For **New Positions** being requested, insert “NEW” and prepare to justify using best practices, productivity, safety or other factors, federal and local mandates, and GEB policies as a reference. If requesting for a new position, please complete your school/division’s FY 2024 Approved Staffing Pattern (BBMR SP-1 Form). Refer to the information below for guidance.
  - a) Budget Teaching positions at Teacher IV, Step 1.
  - b) Budget Principal and Assistant Principal Position at the appropriate pay grade, Step 5.
  - c) Budget Non-Teaching position at the appropriate pay grade, Step 1.
  - d) Budget JROTC Instructor pursuant to the Memorandum of Agreement contractual agreement between GDOE & Department of Defense.

7. For existing **Vacant Positions**, insert “Vacant” followed by the word “Vice” indicating the name of the last incumbent.
  - a) Budget Teaching Position at Teacher IV, Step 1.
  - b) Budget Principal and Assistant Principal Position at the **appropriate pay grade**, Step 5.
  - c) Budget Non-Teaching Position at the **appropriate pay grade**, Step 1.
  
8. Teacher Prep – Secondary
  - a) Anticipated Military Leave
    - i) Determine number of teachers who are in the military.
    - ii) Provide a list at the bottom of your *Proposed Staffing Pattern* indicating “Teacher Prep”
    - iii) Formula: number of teachers x Teacher IV, Step 1 (pay grade) x 180 days
  - b) Family Medical Leave Act formula (i.e., extended maternity leave, caretaker of family member with a serious health condition, serious health condition of employee, etc.)
    - i) Formula: number of teachers x **2%** x Teacher IV, Step 1 (pay grade) x 60 days. Human Resources Division will prepare the staffing pattern
  
9. Reclassification (survey teachers to determine the number who anticipate reclassification within the fiscal year (October 1, 2023 – September 30, 2024) and submit their names to Human Resources Division to calculate the amount and prepare the staffing pattern by **October 28, 2022**).
  
10. Employees detailed to another worksite, please insert the assigned worksite and “Highlight” the entire row.
  
11. When reviewing your staffing patterns, refer to the Personnel Ratio table on the following page for guidance. The Personnel Ratio establishes the staff to student ratio in accordance with the board/ union contract and other related federal/ local mandates and policies. It is imperative that these staffing guides be reviewed and followed in the preparation of your staffing pattern.

<b>PERSONNEL RATIO</b>		
<b>TEACHING PERSONNEL</b>	<b>Teacher</b>	<b>Student (max)</b>
<b>Elementary (Grades K-5)</b>		
● Universal Preschool K4	1	18
● Pre-Gate	1	14
● Headstart	1	20
● Kindergarten	1	18
● Primary (Grades 1-3)	1	23
● Intermediate (Grade 4-5)	1	25
● Gate K-5 (Max 12 students per grade level)	1	60
<b>Secondary (Grades 6-12)</b>		
● Regular Classroom ( <i>Teacher to Student Ratio may vary according to subject matter.</i> )	1	28
● Ceramics, Home Economics, Carpentry, and other Special Programs	1	20
● All other Art Courses	1	24
● Band, Choir, Dance, or other Performing Arts (May receive more than their allotted class size upon written agreement with school administrator)	1	Varies
<b>Special Education (Grades K-12)</b>		
● Resource Room	1	12
● Hearing Impaired	1	10

2.W.5.c The parties also recognize that maintaining the class sizes set out above may be difficult in certain circumstances so continued collaboration between the parties is highly encouraged to identify both long-term and short-term goals.

<b>English Language Learner- (ELL)</b>		
Program	Ma x	Notes and Exceptions
● Pull-Out	10	Elementary
● Sheltered	10	Elementary
● Sheltered	14	Middle
● Sheltered	16	High
● Consultation	75	Per ESL Coordinator/Teacher if the Coordinator/Teacher is servicing additional students in another program option such as pull-out, sheltered, etc.
● Consultation	250	Per ELL Coordinator if the Coordinator is servicing consultation students only

<b>Consulting Resource Teachers (CRT's)</b>	
Middle School	No more than 70 to 1
High School	No more than 50 to 1

<b>ANCILLARY SERVICES</b>	
<b>General School Aide</b>	
Kindergarten/ PRE-K, Pre-School (Gate)	<i>One (1) School Aide assigned to every two (2) teachers.</i>
● Elementary	1 school aide per 150 students
● Middle/High	4 school aides with <i>no population minimum</i> , then 1 school aide per 150 students

*Exception: Quantify special needs: capacity, enrollment, layout of the facility*

<b>Special Programs</b>			
<b>Special Education</b>			
	Teacher Assistant	O R	School Aide
Elementary( <i>per resource teacher</i> )	1		1
Secondary ( <i>per resource teacher</i> )	2		2
<b>English Language Learner</b>			
Elementary ( <i>per ELL teacher</i> )	1		1
Secondary ( <i>per ELL teacher</i> )	2		2

*Use of federally funded staff must meet grant requirements.*

<b>NON-TEACHING PERSONNEL</b>
<b>ASSISTANT PRINCIPAL</b>
<b>(Based on GEB Policy 210 “Administrative Personnel Positions”)</b>
<ul style="list-style-type: none"> <li>● Elementary Schools that have a population of 200 or more shall have an Assistant Principal</li> <li>● Middle Schools – three (3) Assistant Principals</li> <li>● High Schools – four (4) Assistant Principals</li> </ul>
<b>ADMINISTRATIVE SUPPORT</b>
<ul style="list-style-type: none"> <li>● Administrative Assistant One (1) per elementary</li> <li>● Administrative Officer One (1) per secondary</li> <li>● Clerk Typist One (1) per Principal and Assistant Principal(s) per school</li> <li>● Computer Operator Elementary- One (1) Comp. Operator I Middle- One (1) Comp. Operator II High – One (1) Comp. Operator III</li> </ul>

<b>SCHOOL COUNSELOR</b>
<ul style="list-style-type: none"> <li>● One (1) School Counselor for every 250 students</li> <li>● Elementary- One (1) Clerk Typist or Clerk</li> <li>● Secondary- Two (2) Clerk Typist or Clerks</li> </ul>

<b>LIBRARIAN</b>
<ul style="list-style-type: none"> <li>● One (1) Clerk Typist for schools with population less than 400</li> <li>● One (1) Library Technician for schools with population more than 400</li> <li>● One (1) Clerk Typist and One (1) Library Technician for schools with population more than 1000</li> </ul>
<b>SCHOOL HEALTH COUNSELOR</b>
<ul style="list-style-type: none"> <li>● One (1) Full Time Clerk</li> </ul>

*School Administrators/Division Heads must assess personnel needs to ensure that the needs of their schools/divisions are met. School Administrators/Division Heads shall use their best judgment to determine personnel needs and submit requests for new positions on the basis of this determination.*

**F. Off-Island Travel BBMR TA-1 (Schedule A)**

No off-island travel permitted in budget.

**G. Operational Requirements Form (BBMR96A)**

This form contains and lists operational requirements: Schedule B Contractual; Schedule C Supplies & Materials; Schedule D Equipment; Schedule E Miscellaneous; and Schedule F Capital Outlay.

**1. For Contractual Services BBMR96A (Schedule B):**

The Budget Office will standardize contractual services for elementary, middle, and high schools. See Appendix C.

- a) Certain contractual services apply to only effected school level, such as the following:
  - i. Accreditation (Refer to Appendix D) – Affected Elementary, Middle, & High School. Schools seeking initial/candidacy must first obtain the approval of the Superintendent.
  - ii. Interscholastic Sports (Middle & High Schools) – Indicate under contractual if your school will be participating for SY2023-2024. Interscholastic Sports is a separate funding source “Special Appropriations”.
  - iii. Diploma & Diploma Covers (High Schools) (refer to Appendix C)
- b) List of Contractual Services (Refer to Appendix C)

**2. For Supplies and Materials BBMR96A (Schedule C)**

- a) Use student enrollment (as of Sept. 30, 2022) to include Headstart, Early Childhood (PRE-K), and GATE, and multiply with the cost per pupil allocation.
- b) Divisions will utilize the standard unit cost of \$500.00 for “Administrative” per employee.

POPULATION September 30, 2022		<u>AS OF 9/30/2022</u>	
Item	Quantity	Per Pupil Allocation	Total Price
Supplies, Administrative ( <i>18 GCA Y Kuantan Salappe’ Prinsepat</i> )		\$13.75	
Supplies, Instruction		\$51.70	
Supplies, Nurse		\$2.00	
Supplies, Counselor		\$5.70	
Supplies, Cafeteria ( <i>Only if GDOE operated</i> )		\$13.70	
<b>Total Supplies &amp; Materials</b>		<b>\$86.85</b>	

*Inclusive of Headstart, Early Childhood (PRE-K), and GATE*

**3. For Equipment: (\$4,999.99 or less) BBMR96A (Schedule D)**

The Budget Office and Supply Management Office will provide standardize unit cost per equipment.

- a) School Principals/Division Heads will provide the quantity only.
- b) If the equipment needed is not listed, list the items and quantity on the “Notes/Comment Section” in the respective equipment category.
- c) Standardized equipment listing (in Excel format) will be available online for download. All school principals must download and utilize the listing to ensure ease of compilation. Specifications are also made available for your disposition.
- d) If equipment is not listed on the standardized equipment listing, provide descriptions, specifications, and quantity. The Budget Office will provide the cost.

**4. For Miscellaneous BBMR96A (Schedule E): Include stipends, contingency funds.**

**5. For Capital Outlay: (\$5,000.00 and above) BBMR96A (Schedule F)**

- a) School Principals/Division Heads will list capital improvement projects. List must be provided by administrator. Cost will be determined by Capital Improvement Projects Office.
- b) School Principals/Division Heads will list equipment valued at \$5,000.00 and above.
- c) The Budget Office and Capital Improvement Projects Office will provide costs for all capital improvement projects or equipment.

## **H. Equipment/Capital Listing & Space Requirement Form (BBMREL-1)**

This form is used to List CURRENT INVENTORY (utilize school/ division fixed assets inventory) and to List use of CURRENT SPACE. Equipment definition and threshold: Pursuant to 5 GCA, Ch. IV § 4117, Equipment is defined as, “items having a purchase price of \$4,999.99 or less.” Items having a purchase price in excess of \$5,000 are defined as Capital Outlay.

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

1. Description: Provide a description of each equipment/capital item assigned and/or used by each school or division.
2. Quantity: Reflect the number of each type of item(s).
3. 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.
4. Comments: This column is available to provide specific details on respective items. Use if necessary.

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

1. Description: Provide a description of personnel and/or equipment/capital requiring occupancy of school/division space. Include rental space.
2. Total School/Division Space: Reflect School’s/Division’s total occupied and unoccupied space (in square feet).
3. Total School/Division Space Occupied: Reflect the total school/division occupied space defined as workspace used for personnel, classrooms, computers, copiers, file cabinets, library, break/lounge rooms, restroom, gym 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.
4. 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 by 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.)
5. Percent of Total School/Division Space: This percent is computed by dividing the square feet for each item listed by the total school/division space. For example, if total school/division value is .10 or 10% (100 sq. ft. / 1000 sq. ft.)

## **I. Budget Document Checklist (BBMR BDC-1)**

The FY 2024 Budget Document Checklist must be completely filled out and signed. (Refer to BBMR BDC-1)

### **III. ARRANGEMENT OF FY 2024 BUDGET PACKET FOR SUBMISSION**

#### **BBMR BUDGET DOCUMENTS**

**BBMR Budget Documents can be accessed at the DOE Website** at <https://sites.google.com/a/gdoe.net/gdoe-budget>.

- **Budget Certification [BBMR ABC]**
- **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 2024 Agency Staffing Patterns [BBMR SP-1] – PROPOSED**
- **FY 2023 Agency Staffing Patterns [BBMR SP-1] – CURRENT**
- **Equipment / Capital Listing / Office Space Requirements [BBMR EL-1]**
- **Organizational Chart**
- **Functional Chart**
- **Budget Document Checklist [BBMR BDC-1]**
- **FY2022 – FY2023 Fixed Asset and Textbook Inventory**
- **Evidence of Stakeholder meeting(s)**

# APPENDIX A

## P.L. 28-45 'Adequate Education Act'

The provisions of Public Law 28-45, 'Every Child is entitled to an Adequate Education Act,' are as follows:

1. A certified teacher for every class in a ratio established by relevant collective bargaining agreement;
2. Certified professional administrators;
3. Certified guidance counselors;
4. Certified school health counselors;
5. Certified allied health professionals;
6. Air conditioned or properly ventilated classrooms in which the sensible air temperature is no greater than 78° F;
7. Potable water sufficient to provide each student a daily ration of drinking and washing water;
8. A reliable supply of electricity;
9. Proper sanitation to include flushable toilets, clean restrooms, dining areas, and classrooms;
10. Adopted and required textbooks and workbooks issued to each public school student for the classes in which he or she is enrolled;
11. Libraries, which meet the standards of the American Association of School Libraries, at each school, operated by certified librarians;
12. A healthful, safe, sanitary learning environment;
13. At least one hundred eighty (180) instructional days, or its equivalence, including make-up days each school year with school years ending no later than thirty (30) days following the end of the calendared school year; (A) The 180 instructional days are to be converted into equivalent hours by computing elementary school days at five (5) hours per day for a total of 900 hours per year, and by computing middle and high school days at 7 hours per day for a total of 1,260 hours per year; (B) Scheduled Easter and Christmas breaks shall not be included in make days or hours;
14. Regular, timely school bus transportation to and from the school for his attendance area as established by 17 GCA §6102 for every child in accordance with policies adopted by the Guam Education Board.



# APPENDIX B

## Accreditation Cost Analysis

### Annual Membership Fees

School Level	Cost
Elementary	\$830.00
Middle	\$1,130.00
High	\$1,130.00

Type of Visit	Cost	No. of Days for stay
Initial Visit fee <i>(Non-refundable application fee-\$160 Initial Visit Fee-\$850)</i>	\$1,010.00	2
Full Self-Study Visit fee	\$850.00	5
Revisit fee	\$850.00	4
Midterm Visit fee	\$850.00	3

### Visiting team size by school population

Enrollment	Team Size
1 – 499	2
450 – 1,499	3
1,500 – 1,999	4
2,000 +	5

**Airfare:** \$3,500 x visiting team size

**Food:** \$77.00 per day x visiting team size x # of days for stay

**Lodging:** \$159.00 per day x visiting team size x # of days for stay

**Ground transportation:** \$110.00 x # of days for stay

*WASC Fee Schedule Effective 07/01/22. Lodging, Food rates based on Federal GSA-DOD OCONUS Effective April 1, 2022.*

# APPENDIX C

## Contractual Services Listing

PRODUCT OF SERVICES		ALLOCATIONS
1	Accreditation	Refer to Appendix D
2	Air Conditioning Maintenance and Repair	Finance and Administrative Services
3	Air Quality Testing for Mold	Finance and Administrative Services
4	Bell /Intercom System Contractual Services	Finance and Administrative Services
5	Cafeteria Equipment Maintenance and Repairs	Finance and Administrative Services
6	Cash Collection Services	Finance and Administrative Services
7	Child and Nutrition Program FY 2018 (per annum) Subsidy	Finance and Administrative Services
8	Computer repair/maintenance	Finance and Administrative Services
9	Photocopier/Fax Machine Contractual Services	Finance and Administrative Services
10	Custodial Services	Finance and Administrative Services
11	Diplomas and covers	High schools only (avg. # grads x \$13.00)
12	Elevator Maintenance & Repair Contractual Services	Finance and Administrative Services
13	Faculty Handbook and Certificate printing	Finance and Administrative Services
14	Fire Alarm Repair & Maintenance Contractual Services	Finance and Administrative Services
15	Fire Extinguisher Maintenance & Repair Services	Finance and Administrative Services
16	First Aid/CPR Certification	Finance and Administrative Services
17	Food and Nutrition Sanitary Permits	Finance and Administrative Services
18	Liquid Petroleum Gas (LPG) Services	Finance and Administrative Services
19	Pest Control Services	Finance and Administrative Services
20	Pre/posttest materials (Test BEST, etc.)	Finance and Administrative Services
21	Sanitary Permits	Finance and Administrative Services
22	ACT Aspire and State SBAs Materials	Finance and Administrative Services
23	ACT Aspire and State SBAs Scoring	Finance and Administrative Services
24	Security Services	Finance and Administrative Services
25	Septic System & Grease Trap Pumping Services	Finance and Administrative Services
26	Solid Waste Collection Services	Finance and Administrative Services
27	Student Handbook/Planner	Student Population x \$5.00
28	Technology upgrade	Finance and Administrative Services
29	U.V. System & Potable Water Tank Maintenance Services	Finance and Administrative Services
30	University of Guam Field house Rental	\$4,500.00 per event
31	Vehicle Fleet Maintenance Services	Finance and Administrative Services

# APPENDIX D

## Stakeholder Input Form

### Stakeholder Input

Please provide the top 3 items in each of the following categories that our school should prioritize in our annual budget request for Fiscal Year 2024. *Please note these are recommendations that will be included for consideration but funding is not a guarantee.*

**Capital Improvement** (Facilities Improvements & Repairs)

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

**Equipment** (Desks, Chairs, Computers etc.)

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

**Supplies/Materials**

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

**Personnel**

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

Please identify your one top priority of the above listed items.

\_\_\_\_\_

\_\_\_\_\_

**Additional Comments:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Submitted By:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**\_\_ Parent \_\_ Teacher \_\_ Student \_\_ Admin \_\_ Other**

**School/ Division:** \_\_\_\_\_

# APPENDIX E

## Public Hearing Guidelines

### STEPS AND GUIDE TO CONDUCT YOUR HEARING

Submit your scheduled (date, time, and location) public hearing date to Deputy of ESCL Erika R. Cruz [ercruz@gdoe.net](mailto:ercruz@gdoe.net); John Quinata [jjquinata@gdoe.net](mailto:jjquinata@gdoe.net). Hopefully, this date coincides with your PTO organization's calendar to maximize attendance and input. Be mindful, the deadline to submit your budgets to Deputy FAS is **Monday, October 24, 2022.**

1. Provide 5 (five) working days (excludes weekends and holidays) public notice for the date, time, and location of your hearing.
2. Provide a second public notice, at least 48 (forty-eight) hours prior to your hearing.
3. Sources of public notice are newspaper and radio. John Quinata will be assisting and helping to coordinate.
4. We also recommend and encourage you to notify your stakeholders through your normal methods of communication, such as posting on your website, letters and fliers to parents and staff, school newsletters, bulletin boards, etc.
5. Copy of newspaper notice of the hearing or record of radio call-in (broadcast), sign-up sheet of those in attendance, any handouts distributed, and the minutes of the hearing should be attached to your budget submission on **Wednesday, November 30, 2022.**

### REFERENCE

5 GCA Chapter 8 Notices

§ 8107. Notices

- a) Notice of Regular Meetings. Any public agency which holds a meeting required by statute, regulation or resolution, shall give five (5) working days public notice, and a second public notice at least forty-eight (48) hours prior to the start of the meeting. The public agency must comply with the Title II of the Americans with Disabilities Act ('ADA') requirements for effective communication for people with disabilities and include information in the notice that individuals requiring special accommodations, auxiliary aids or services shall contact and submit their request to the designated agency or department representative or ADA Coordinator. The public agency shall make available the name, office address and telephone number, including Telecommunications Device for the Deaf ('TDD'), of the designated ADA Coordinator.

§ 8113. Minutes:

The minutes of every meeting of each public agency shall promptly and fairly recorded, shall be open to public inspection and shall include but not be limited to a record of all motions, proposals and resolutions offered, the results of any votes taken and a record of individual votes in event of roll call. Insofar as it may do so without violating §8103 of this Chapter, an agency may also maintain a record of persons present at a meeting.

11 GCA Chapter 52

§52101. The Superintendent of Education shall conduct public hearings at the public schools prior to the submission of the budget to the Guam Education Board in order to address each school's individual budgetary requirements.

# APPENDIX F

## Sample Stakeholder Letter

October \_\_, 2022

*Dear Parents/Guardians and Students;*

***Buenas Yan Hafa Adai!*** The Administration is in the process of formulating **Insert School Name** School's FY 2024 Budget request to present to the Guam Education Board and the 36<sup>th</sup> Guam Legislature for their approval. As part of the FY2024 Budget process the school is required to seek input from all stakeholders, therefore, I am requesting for all Parents/Guardians to be complete and submit the Stakeholders Input Form in order to identify the top 3 items in the areas of Capital Improvement, Equipment, Supplies/Materials, and Personnel for FY2024 Budget.

Your input in this process is important for the school will use the information to formulate its FY2024 Budget request.

Please complete and submit the attached form in the back of this page to **Designated Personnel**.

Your cooperation and support to this request is greatly appreciated. Should you need additional information or further clarification, please see me.

Thank you.

# APPENDIX G

## Sample Reclassification Memo

October \_\_, 2022

**MEMORANDUM**

TO: Teachers/Ancillary Faculty

FROM: PRINCIPAL

SUBJECT: **RECLASSIFICATION**

***Buenas Yan Hafa Adai!*** Please be informed that if you anticipate reclassifying this year or next year, kindly fill out the bottom portion for budget purposes. This information must be completed and submitted to **Designated Personnel** no later than **October \_\_, 2022** by close of the school day. Thank you for your cooperation.

Should you need additional information or further clarification regarding this matter, please see me.

<b>Last Name</b>	<b>First Name</b>	<b>Middle Initial</b>
<b>Current Classification</b>	<b>Anticipated Reclassification SY 23-24</b> (Reclass after September 30, 2023)	<b>Date of Reclassification</b>

# APPENDIX H

## Sample School Personnel Memo

October \_\_, 2022

### MEMORANDUM

TO: Teachers/Ancillary Faculty/Staff

FROM: PRINCIPAL

SUBJECT: **BUDGET 2024 PREPARATION**

***Buenas Yan Hafa Adai!*** The Administration is in the process of formulating \_\_\_\_\_ School's FY 2024 Budget request to present to the Guam Education Board and the 36<sup>th</sup> Guam Legislature for their approval. I am requesting for all Teachers/Auxiliary Faculty/Staff to individually complete the Reclassification Form (Teachers/Ancillary Faculty ONLY) and the Stakeholder Input Form and submit these forms in order to identify top 3 items in the areas of Capital Improvement, Equipment, Supplies/Materials, and Personnel for FY2024 Budget.

Although everyone is responsible for completing the Stakeholder Input Form, I recommend that Teachers/Ancillary Faculty discuss this matter as a TEAM or CONTENT Area for additional input and support. For the Staff please complete the Stakeholder Input Form individually.

Please complete and submit the attached forms to **Designated Personnel** in the main office. If you are a teacher your justification for supplies/materials and equipment shall be aligned with the CCSS. All forms are due on or before October \_\_, 2022.

Your cooperation and diligent submission is greatly appreciated. Should you need additional information or further clarification, please see me.

# APPENDIX I

## SOP 200-023 – Budget Preparation Process





# DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

www.gdoe.net  
500 Mariner Avenue  
Barrigada, Guam 96913  
Telephone: (671)475-0457 or 300-1547/1536 • Fax: (671)472-5001  
Email: jonfernandez@gdoe.net



**JON J. P. FERNANDEZ**  
Superintendent of Education

## STANDARD OPERATING PROCEDURES

SOP#: 200-023

**SUBJECT:** Budget Preparation Process – Local Appropriations

**EFFECTIVE DATE:**

**INQUIRIES:** Budget Office, Management Analyst IV, 300-1572  
Deputy Superintendent of Finance and Administrative Services, 300-1556

**I. REFERENCES:**

1. GDOE Budget Guidelines
2. GDOE Annual Budget Call
3. BBMR Circular Budget Call

**II. APPLICABILITY:** This Standard Operating Procedure (SOP) applies to all Guam Department of Education (GDOE) personnel participating in the Budget process. The SOP applies to the Budget preparation process from initiation to the time it is transmitted to the I Liheslaturan Guahan and I Maga'lahaen Guahan. The GDOE budget preparation process is subject to Title 17 GCA, Guam Public Law 28-45 (Adequate Education Act), Guam Education Board policies and any other statute that may apply.

**III. PURPOSE:** The purpose of this Standard Operating Procedure is to establish the roles, policies, procedures and process flow for the development of the GDOE fiscal year budgets to include annual and supplemental.

**IV. GENERAL:** The formulation of the GDOE Fiscal Year budget is a collaborative effort that spans all schools and divisions in its development. The budget section works to coordinate this effort and compiles the individual budget of each school, division and program to develop what will become the annual fiscal year budget request for the Guam Department of Education.

**VII. POLICIES:**

**Budget Call:** The budget call is made by the Superintendent in accordance with Title 17 GCA Chapter 3 §3121. The Superintendent shall prepare the GDOE fiscal year budget, giving the highest priority to budgetary items that directly affect teaching and learning. The Board shall approve the proposed budget and its funding priorities by resolution. The Superintendent shall submit the proposed GDOE fiscal year budget to I Liheslaturan Guahan, and a courtesy copy to I Maga'lahaen Guahan, no later than the thirtieth (30th) day of January. The Budget Call does not apply to supplemental budget requests.

**VIII. PROCEDURES:****1. Initiation of Budget Process**

The Budget Office will initiate the overall budget process. The budget team will convene the budget committee as appointed by the Superintendent of Education prior to the budget call. The budget committee shall review and amend the budget guidelines for the upcoming fiscal year in accordance with public law and the Guam Education Board policy. The amended budget guidelines will be forwarded to the Superintendent of Education for approval. The approved budget guidelines will be issued to all school administrators and division heads as an attachment to the budget call.

The Budget Call shall be issued by the Superintendent on or before October 1st of each year to allow ample time for the development, amendment and final approval of the GDOE Budget.

Initiation of Budget Process does not apply to supplemental budget requests.

**2. School/Division Budget Packages**

**School Budgets:** School Administrators shall announce and conduct stakeholder budget meetings/hearings as required by public law. Fiscal year budget packets will be developed utilizing the prescribed budget guidelines with consideration of stakeholder input. Budget packets shall be submitted to the Budget Office in Bureau of Budget Management Research (BBMR) format and in compliance with the timeline as approved by the Superintendent of Education. Each school budget will be reviewed by the pertinent Deputy Superintendent with recommended changes forwarded to the Budget Office. Proof of stakeholder meetings must also be maintained by Administrators and submitted with budget packets. Stakeholder meetings are not applicable to supplemental budget requests.

**Division Budgets:** Division Heads will develop division budgets utilizing the prescribed budget guidelines and submit budget packets in BBMR format to the Budget Office in compliance with the budget timeline as approved by the Superintendent of Education. Each division budget will be reviewed by the pertinent Deputy Superintendent with recommended changes to be entered by the Budget Office.

**3. Staffing Pattern**

School Administrators and Division Heads will work in conjunction with the GDOE Human Resources Division (HR) to review the pertinent staffing patterns for accuracy. After review and approval, staffing patterns shall be forwarded to the Budget Office by the Human Resources Division in compliance with the budget timeline as approved by the Superintendent of Education.

#### **4. Compilation and Validation**

The Budget Office will compile and validate the overall proposed fiscal year budget in conjunction with the School Administrators, Division Heads, Deputy Superintendents and HR in preparation for presentation to the Superintendent of Education.

#### **5. Budget Packet Presentation to the Superintendent of Education**

School Administrators and Division Heads will present their individual budgets to the Superintendent of Education for approval or rejection of specific funding requests. The presentations will be scheduled and conducted in compliance with the budget timeline as approved by the Superintendent of Education. The Deputy Superintendent with purview over the presenting school/division should be present to provide specific input and guidance on whether specific requests meet the goals of the department and whether they should be included in the upcoming fiscal year budget.

#### **6. Budget Packet update and Certification**

The Budget Office will update school and division budget packets based on decisions made during the budget presentations to the Superintendent of Education. Updated budgets shall be posted on GDOE intranet and distributed electronically to School Administrators/Division Heads for certification review. Budget packets will be certified in accordance with budget timeline as approved by the Superintendent of Education.

#### **7. Budget Consolidation and Transmittal to GEB**

The Budget Office will consolidate certified school/division budget packets into the overall budget request. The overall budget request will be transmitted by the Superintendent of Education to the GEB for approval and adoption by resolution.

#### **8. GEB Review and Approval**

Budget Office and HR shall provide staff support to the Superintendent in addressing any questions, concerns or changes requested during the GEB review and approval of the overall budget request.

GEB Finance Subcommittee Work Sessions shall be scheduled as requested to address concerns of the GEB membership.

GEB Work Sessions will include a review and comparison of historical budget data, fiscal year budget law appropriations and GDOE expense to include personnel related expense, contractual obligations, allocation and expense of special funding appropriations and capital outlay expenditures.

Budget Office shall prepare the GEB resolution for approval of the overall budget. The resolution shall be approved and signed for transmittal no later than the 30<sup>th</sup> day of January each calendar year.

### 9. Transmittal of GDOE Budget and Budget Resolution

The Superintendent shall transmit the GEB approved budget request and resolution to I Liheslaturan Guahan, and a courtesy copy to I Maga'lahaen Guahan, by the 30<sup>th</sup> day of January each calendar year. The proposed budget shall be transmitted in BBMR format as required by I Liheslaturan Guahan.

### 10. GDOE Budget Hearing Presentation

The GDOE Budget Office shall prepare a budget narrative presentation in consultation with the Superintendent of Education for distribution to committee members of I Liheslaturan Guahan for the public hearing on the GDOE budget.

### 11. GDOE Budget Spending Plan

The GEB convenes after the approval of the fiscal year budget is passed to evaluate the funding levels provided by the legislative and executive branches. Should the annual budget request not be funded in total, the GEB shall determine the necessary adjustments/revisions in the budget in conjunction with the Superintendent of Education. A Spending Plan will be developed based on the appropriations provided to properly fund GDOE personnel and operations expense. The plan shall be approved by resolution and implemented by management upon approval.

The GDOE Approved Spending Plan shall be posted on the GDOE intranet and loaded into MUNIS as outlined in the Budget Entry SOP.

### 12. Allotment Schedule

The Budget Office will develop an allotment schedule for approval of the Superintendent of Education and the Director of the Bureau of Budget Management Research (BBMR). The budget shall be loaded in accordance with the allotment schedule as approved by the Superintendent of Education and the Director of BBMR.

### 13. Supplemental Budget

The Budget Office will monitor the annual budget for unforeseen expenses or spending patterns that would require an increase in budget. The Budget Office will develop a supplemental budget request for review and approval of the Superintendent of Education. Work Sessions will be scheduled as necessary for Guam Education Board Members to review the supplemental budget request. The Supplemental budget will be approved by resolution if determined to be necessary by the Guam Education Board.

## IX. RESPONSIBILITIES: Roles and Responsibilities

**Principals/Division Head:** Responsible for developing, submitting, and certifying school/division budget requests, this includes announcing and holding public stakeholder meetings for input in the development of the budget for each school or region.

**Budget Office:** Responsible for initiating the budget process, conducting budget workshops, preparing, validating all budget documents and determining whether a supplemental budget will be necessary.

**Human Resources:** Responsible for working with School Administrators and Division Heads to ensure all GDOE school/division current and proposed staffing patterns are complete and accurate. Shall provide support to the Superintendent of Education during the budget preparation process.

**Deputy Superintendent of Finance and Administrative Services:** Oversees the Budget Office. Reviews and approves the budget request and presents to Superintendent of Education.

**Superintendent:** Determines budget priorities and goals. Reviews and approves the budget request. The Superintendent presents the budget request to the Guam Education Board. Transmits approved budget request and resolution to the I Liheslaturan Guahan, and I Maga'lahaen Guahan.

**Guam Education Board:** Reviews and approves the budget through a Board Resolution which is forwarded to the I Liheslaturan Guahan, and I Maga'lahaen Guahan.

X. **INTERNAL CONTROL:** GDOE Budget Guidelines and Timeline

XI. **TRAINING:** Shall be provided on an annual basis.

XII. **REPORTS:** Approved budgets available on GDOE website. Budget forms and manuals shall be available in electronic format and posted on the website.

XIII. **PENALTY:** Failure to adhere to this SOP may result in disciplinary action in accordance with the GDOE Personnel Rules & Regulations.

XIV. **EFFECTIVE DATE:** Upon date of approval and signature, unless otherwise noted.

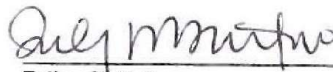
XV. **CHANGE(S):** Changes to this policy shall be effectuated by the Superintendent of Education.



Jeremy J. Rojas  
Management Analyst IV

Date

9/30/14



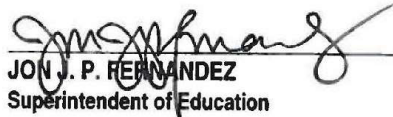
Taling M. Taitano  
Deputy Superintendent of Finance and Administrative Services

Date

10/2/14

(  ) APPROVED

(  ) DISAPPROVED

  
JON J. P. FERNANDEZ  
Superintendent of Education

Date

12/16/14