David M. Apatang
Governor

Dennis James C. Mendiola
Lieutenant Governor

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
OFFICE OF THE GOVERNOR

October 5, 2026

GOV2026-636

The Honorable Edmund S. Villagomez
Speaker, House of Representatives
24th Northern Marianas Commonwealth Legislature
Saipan, MP 96950

The Honorable Karl King-Nabors
Senate President
24th Northern Marianas Commonwealth Legislature
Saipan, MP 96950

Dear Speaker Villagomez and President King-Nabors:

This is to inform you that I have signed into law House Bill 24-108, HS1, SD1, CCS1, entitled, "to provide a Budget Plan of the Commonwealth of the Northern Mariana Islands for Fiscal Year 2027 and make appropriations for the operations and activities of the Government of the Commonwealth of the Northern Mariana Islands, its agencies, instrumentalities, and independent programs, and to provide budgetary authority for government corporations; and for other purposes." The measure includes the appropriation for the Minimum Annual Payment to the Settlement Fund, ensuring the continuity of pension benefit payments in Fiscal Year 2027.

Section 7(b) of the CNMI Constitution provides the Governor 20 days to consider any appropriation bills. However, H.B. 24-108, HS1, SD1, CCS1 was received by my office just hours prior to the opening of the new fiscal year, leaving me with insufficient time to thoroughly review the impact of the budget provisions across all instrumentalities.
After careful consideration of our current fiscal circumstances and the changing economic conditions facing the government, I have determined that certain provisions are no longer aligned with our fiscal priorities or policy objectives and cannot be responsibly implemented under present conditions. Accordingly, and after considering available alternatives, it was necessary for me to determine that a temporary government shutdown was necessary to allow these underlying fiscal and policy concerns to be addressed in a deliberate and lawful manner while safeguarding essential government functions and services to the fullest extent permitted by law. Our objective is to uphold the principles of responsible governance, restore fiscal discipline, and ensure that government operations reflect the economic realities we face today.

Although I commend the members of both the House and Senate for their efforts in ensuring the enactment of the Commonwealth's expenditure plan for Fiscal Year 2027, I remain hopeful that the Legislature will act more expeditiously in the future, allowing sufficient time for the Executive to

exercise the full 20-day period provided under the Constitution to thoroughly review and consider such measures.

To achieve the projected annual revenue target of approximately $152.8 million—equivalent to roughly $12.7 million monthly or $38.2 million quarterly, $47.7 million is reserved for earmarks and $100.7 million was allocated for all branches, departments and instrumentalities provided in Schedule A. The Department of Finance's Division of Taxation and Revenue must implement a proactive revenue assurance strategy focused on targeted, high-yield audits and the modernization of revenue collection systems. At the same time, short-term compliance incentives, coupled with clear public communication regarding statutory deadlines and payment obligations, can encourage timely voluntary remittances while reducing unnecessary enforcement burdens and improving overall collection efficiency.

COMMENTS ON APPROVED PARTS OF THE ACT

Section 601. Utilities.
Section 601(a) This provision requires CUC monthly utility billings for departments and agencies to be paid by the central government. The terms "department" and "agency" are not defined, so it is unclear whether this provision is intended to require payment for billings for the Mayors' Offices, the Judiciary, and the Legislature.

Section 602. Hiring Restriction.
Section 602(a) provides that no new or vacant position shall be filled except positions that are essential/critical for the delivery of public services as defined in Section 103(c). First, I note that "essential" positions are defined in Section 103(c), while "critical" positions are defined in Section 103(d). "Critical" positions include those "as determined by the Governor." Provided that I retain the authority to designate certain positions as critical so they may continue to be filled, this section will not restrict the Executive Branch's ability to respond to operational needs.

In addition, Section 602(b) provides that a Notice of Personnel Action is deemed processed and filled if a Notice of Personnel Action has been executed, a candidate has been selected, or action has been initiated to fill a vacancy. I note that this may only be enforceable to the extent it refers to authorized positions with adequate funding.

Section 610. OGM Funds in Excess of Office of Grants Management Budget.
Allocating excess funds received by the Office of Grants Management to the retirees' benefits is insufficient to sustain adequate funding and operation of the program as required payments must be made timely to avoid termination of the plan. Direct funding appropriation is necessary and should be prioritized in the revised budget for Fiscal Year 2027.

I also note that OGM-SC is tasked by statute with assisting instrumentalities across the CNMI government with applying for, managing, and complying with the terms and conditions of federal grants, not only with directly administering grants itself. OGM staff should keep the Legislature and Executive Branch abreast of their efforts to assist various agencies with audit compliance as well as their management of grants directly administered by OGM.

Section 614. FEMA Reimbursements and Consumer Protection Settlement Funds.
Section 614(b) provides that any nonrestricted consumer protection settlement funds received by the Government during Fiscal Year 2027 shall be reserved for appropriation by the Legislature.

I note that the Meta settlement funds cannot be considered "nonrestricted" funds as the settlement agreement states that the funds are to be used "for any lawful purpose consistent with the Settling State's Attorney General's authority." *People of the State of California, et al. v. Meta Platforms, Inc., et al.* (N.D. Cal. Aug. 26, 2026), ECF No. 572-1, Settlement Agreement VI.G.1.

This amount therefore will not be made available for appropriation. I anticipate that those funds will be made available for expenditure by application to the Office of the Attorney General, in a manner similar to how use of Purdue Pharma settlement funds is authorized.

Section 704. Legislative Branch.
Section 704(h) allows salary adjustments for staff of the Legislative Bureau and the Youth Congress with an annual performance evaluation and consultation with the Speaker of the House and President of the Senate, subject to funding. I note that this is inconsistent with the Legislature's intent to impose a salary cap on Executive Branch positions, which I have disapproved as discussed below.

Section 705. Executive Branch
Section 705(e) provides compensation beyond normal operating hours, creating an inconsistency with Schedule A, which provides compensation equivalent to only 60 hours. CIQ personnel must first fulfill their regular 43-hour work requirement before overtime can be compensated. Accordingly, funding should first cover the full regular work schedule before funds are made available for hours beyond normal operating hours.

Section 708. Third Senatorial District – Mayor of Saipan; Mayor of the Northern Islands; and Saipan and Northern Islands Municipal Council.
Section 708(b) of the Act requires $100,000 in funds to be used for typhoon recovery costs reimbursable by FEMA. I note that the first sentence requires the funds to be used for typhoon recovery costs reimbursable by FEMA. I recommend that the Mayors' Offices consult with the Governor's Authorized Representative regarding which costs are reimbursable.

Section 710. Independent Programs
Section 710(c) provides that the expenditure authority for funds allocated to the Public Assistance Office shall be the Governor's Authorized Representative, but the corresponding line item in Schedule A has $0 appropriated to it. Reprogramming any funds into a line item for Public Assistance matching will require subsequent amendment of the budget law.

Section 802. Non General Revenue Sources
Allocation of Commonwealth Worker Fee Funds pursuant to Section 802(b) may need to be updated pursuant to the current year's spending plan agreed between the CNMI Department of Labor and US Department of Labor.

Section 802(c) provides that in the event that non-general revenue funds are available to fund the GHLI program, the funds shall be used for such program. I observe that the GHLI program should be directly and fully funded with a dedicated line item to avoid breach of the Settlement Agreement.

VETOED PARTS OF THE ACT

Section 102. Findings and Purpose.
Section 102(c) seeks to prohibit furloughs until regulations are promulgated by the Civil Service Commission. New proposed furlough procedures were published in the September 15, 2026 volume of the Commonwealth Register and are pending effective promulgation. However, government agencies already have the authority under NMIAC § 10-20.2-257 and applicable law to furlough personnel.

Section 102(e) provides that the Commonwealth shall seek funding from various sources to fund the Public School System. This section does not present a coherent plan for consistent allocation to the Public School System across all four quarters of Fiscal Year 2027. In addition, the Meta settlement funds and FEMA reimbursements are not revenue available to the legislature for appropriation.

Section 302. Prior Certification of Funds.
The second sentence of Section 302 provides that the prior certification of funds does not apply to certain instrumentalities of the Commonwealth government. This section unreasonably permits deficit spending without a certification of fund availability by certain instrumentalities of the Commonwealth government but not others.

Section 404. Work Hours.
I have vetoed Section 404 because its minimum compensation requirements cannot be implemented on October 1, 2026, without first satisfying applicable personnel, contractual, and fiscal requirements.

For civil service employees, NMIAC § 10-20.2-344 requires ten working days' advance notice when an employee is changed from a standard workweek to a non-standard workweek. The reduction of work hours for excepted service employees is likewise subject to the terms of applicable employment contracts and personnel requirements. In certain cases, implementation may require advance notice, contract modification, or other action before a reduction in hours or compensation can lawfully take effect.

Section 404 also creates a significant cash-flow problem. The Department of Finance cannot guarantee monthly allotments sufficient to satisfy the required compensation level if projected revenues are not collected in full or if other budgetary obligations require the reallocation of available resources.

The resulting fiscal impact is estimated to increase the Commonwealth's budgetary gap by approximately $3.3 million, including the cost of maintaining the required compensation level for the Government workforce and the 64-hour requirement applicable to the Public School System.

The underlying fiscal reality is straightforward. The Commonwealth is projected to collect approximately $12.7 million in gross revenue each month. Approximately $4.3 million is committed to MAP payments and other earmarked obligations, leaving approximately $8.4 million for the operations of all branches, departments, agencies, and instrumentalities of the Commonwealth.

Those recurring revenues are insufficient to support the full level of expenditures contemplated by Section 404 without additional revenues, expenditure reductions, or the identification of reliable additional funding sources. A budget provision cannot create revenues that have not been collected.

For these reasons, I cannot approve Section 404. The provision imposes a recurring compensation obligation that is not presently supported by a reliable and sustainable funding source and would materially increase the Commonwealth's projected fiscal shortfall.

Section 405. Reduction of Work Hours.
Section 405 provides that a full pay period shall be earned for purposes of annual leave, sick leave, and other benefits, despite the implantation of austerity measures resulting in reduced work hours. I have disapproved this section because it may be necessary for forthcoming austerity measures to implement cuts to ancillary benefits proportionally with cuts to hours.

My administration urges the Civil Service Commission to revise existing regulations to support prudent fiscal policy during periods of austerity. Specifically, when reductions in hours are implemented, corresponding benefits such as sick leave and annual leave should be adjusted in proportion to the reduced hours per pay period. This alignment will help realize meaningful cost savings.

Further, I recommend that the annual leave accrual policy be amended to mirror the federal government's "use-it-or-lose-it" approach, whereby unused leave expires at the end of the calendar year. Such a change would significantly reduce the government's growing unfunded liability associated with accumulated leave balances.

These measures are necessary to safeguard the financial health of the Commonwealth while maintaining fairness and transparency in public service employment practices.

Section 406. Furloughs.
Section 406 states that there shall be no furloughs until rules and regulations are promulgated by the Civil Service Commission. I have vetoed this Section because the existing regulations already authorize furloughs, and individual appointing authorities must maintain the ability to manage their employees to ensure they do not overspend the funds available to them for personnel.

Section 603. Salary Cap.
Section 603(a) and (b) state that subject to a Joint Resolution, all salaries must remain the same as the listed salary in the Governor's FY2027 budget submission on July 1, 2026. I have disapproved this Section because it violates the separation of powers for the Legislature to determine via joint resolution whether funds allocated to personnel may be reallocated within the Executive Branch to ensure that positions essential or critical for delivery of public services can be adequately staffed and will be problematic as it restricts the Executive Branch's ability to respond to operational needs.

Section 605. Revolving Accounts.
Section 605 requires fifty percent (50%) of all revolving accounts and special account cumulative balances as of September 30, 2026, to be reserved for appropriation of the Legislature. I have disapproved this Section because many of these funds have already been committed for contracts and

other obligations in prior fiscal years. This Section also unreasonably excepts the revolving accounts from the reprogramming authority authorized by Section 501.

Section 608. Vacant Positions.
Section 608 provides that any position that becomes vacant shall be closed out. I have disapproved this section because implementation of this provision places an inflexible constraint on the Executive Branch's ability to respond to operational needs.

Section 614. FEMA Reimbursements and Consumer Protection Settlement Funds.
Section 614(a) provides that any cumulative underrun FEMA reimbursements received by the Executive Branch during Fiscal Year 2027 shall be reserved for appropriation by the Legislature. I have disapproved this Section because underrun funds are already included in Commonwealth revenue and cannot be appropriated again.

As noted above, Meta settlement funds referenced in Section 614(b) are not "nonrestricted."

Section 704(g). Legislative Branch.
Section 704(g) allows the expenditure authority for the Legislative Bureau to have unrestricted reprogramming authority to move funding from funding from Personnel to Operations, which specifically includes Utilities, and from Operations to Personnel. I have disapproved the provision authorizing unrestricted reprogramming authority to move funding from Operations to Personnel. Funds for Utilities must be expended for Utilities to ensure that the Legislature remains current on its utility billings as directed by ongoing federal litigation.

Section 705. Executive Branch
I am disapproving Section 705(d), which provides that the Department of Community and Cultural Affairs (DCCA), unlike other CNMI executive agencies, would retain indirect costs from federal grants to support its operations and utilities—costs that would otherwise be statutorily earmarked for the Office of Grants Management. I find no sufficient policy or administrative justification for treating DCCA differently from other executive agencies under this framework.

Accordingly, my administration will direct federally funded programs to support their operational and utility needs through savings generated by transitioning to the lower 7.5 percent indirect cost rate, while maintaining a consistent and equitable approach to the allocation and use of federal grant resources across the Executive Branch.

Section 706. First Senatorial District – Mayor of Rota and Rota Municipal Council.
Section 706(b) of the Act specifically requires the Department of Finance to transfer the $100,000 appropriated to the Rota Mayor's Office for FEMA-reimbursable typhoon recovery costs to the Rota Municipal Treasury within a reasonable period after the Act becomes law and requires such funds to be used for typhoon recovery costs reimbursable by FEMA.

The FEMA program, however, is administered and overseen by the Public Assistance Office, under the Governor's Authorized Representative. The Department of Finance does not have authority or control over the FEMA reimbursement and drawdown process. Accordingly, the timing of the transfer is dependent, in part, on the availability and receipt of the corresponding FEMA reimbursement funds. I have disapproved the second sentence requiring transfer of $100,000 upon the Act becoming law.

In addition, I note that the first sentence requires the funds to be used for typhoon recovery costs reimbursable by FEMA. I recommend that the Mayors' Offices consult with the Governor's Authorized Representative regarding which costs are reimbursable.

Section 707. Second Senatorial District – Mayor of Tinian & Aguiguan and Tinian Municipal Council.
Section 707(b) of the Act specifically requires the Department of Finance to transfer the $100,000 appropriated to the Tinian Mayor's Office for FEMA-reimbursable typhoon recovery costs to the Tinian Municipal Treasury within a reasonable period after the Act becomes law and requires such funds to be used for typhoon recovery costs reimbursable by FEMA.

The FEMA program, however, is administered and overseen by the Public Assistance Office, under the Governor's Authorized Representative. The Department of Finance does not have authority or control over the FEMA reimbursement and drawdown process. Accordingly, the timing of the transfer is dependent, in part, on the availability and receipt of the corresponding FEMA reimbursement funds. I have disapproved the second sentence requiring transfer of $100,000 upon the Act becoming law.

In addition, I note that the first sentence requires the funds to be used for typhoon recovery costs reimbursable by FEMA. I recommend that the Mayors' Offices consult with the Governor's Authorized Representative regarding which costs are reimbursable.

Section 709. Other Programs.
Section 709(c) provides that funds allocated to the Public School System shall not be used for legal fees including but not limited to the cost of legal representation. I have disapproved the restriction relating to legal representation because such representation is a necessary expense of the autonomous agencies, whether such representation is provided by outside counsel or by agreement with the Office of the Attorney General.

Also, Section 709(c)(1) provides that of the $25,028,571 allocated to PSS, $16,177,027.52 shall be allocated for the first two quarters of Fiscal Year 2027 to cover 64 work hours for employees and school operations, with the understanding that the CNMI government will seek additional funds for personnel and operations for the remainder of the fiscal year in the amount of $7,325,484.00. In addition, Section 709(c)(2) requires a transfer of $2,696,171.25 to fund PSS's 64-hour personnel and school operations for October 2026 through March 2027. I have disapproved these Sections for two reasons. First, the requirement to transfer the majority of expenses in the first two quarters of the Fiscal Year will frontload the annual appropriations and lead to a shortfall in available funding to the extent that monthly expenditures exceed projected revenue collections. Second, the effect of these provisions budgets a total of $32,354,055 to PSS for Fiscal Year 2027, $7,325,484 of which is unfunded. While I appreciate the emphasis on adequately funding the Public School System, any appropriations that exceed $12,514.285.50 in the first six months of Fiscal Year 2027 must be accounted for through reductions to spending by other agencies and departments. The funding issue cannot simply be deferred to the second half of the year.

In addition, Section 709(e) provides that the Commonwealth Healthcare Corporation shall administer the Health Network Program, and that inter-island medical referral services shall include stipends, airfare, and lodging for patients and escorts. I have disapproved the requirement to include stipends, airfare, and lodging for patients and escorts availing of inter-island medical referral services. The

appropriation for the Health Network Program is insufficient to cover such costs. This is an unfunded mandate.

Section 710. Independent Programs.
The second paragraph of Section 710(b) requires all funds collected for services rendered by the Office of the Attorney General to be reserved to fund the Investigative Division. 1 CMC § 7712 authorizes interagency transfers by way of reimbursements for goods and services performed by the agency. The Attorney General must provide legal services and represent the Commonwealth, its departments, and autonomous agencies. This obligation is set forth in Article III, Section 11 of the NMI Constitution.

To fulfill this obligation under a limited budget, the Attorney General has entered into agreements with various agencies to provide financial support for assigned attorneys. The Attorney General's Office uses this support to fund attorneys' salaries and operations.

The second paragraph of Section 710(b) was vetoed as contrary to the Attorney General's constitutional duties, 1 CMC § 7712, and conflicting with agreements between the Attorney General and the autonomous agencies.

Section 711. Department of Public Lands.
Section 711(a) requires the Department of Public Lands to pay the Department of Lands and Natural Resources for services provided by its personnel, and to provide payments for the landscaping and ground maintenance of all properties that fall under the purview of Parks and Recreation. I have disapproved the last sentence of Section 711(a), which provides for payment for ground maintenance and landscaping work under the jurisdiction of Parks and Recreation, as such work is a statutory responsibility of the Department of Lands and Natural Resources.

In addition, Section 711(b) states that the Department of Public Lands is authorized to expend up to $800,000 pursuant to a Memorandum of Agreement between DPL, DLNR, and the Mayors of Rota and Tinian & Aguiguan for maintenance and security of public lands. I have disapproved the language referencing "up to $800,000 annually" because that language does not appear in the referenced Memorandum of Agreement, and the authorized amount should be consistent with the amount in DPL's approved budget.

I urge the Department of Public Lands to timely process and remit payment for invoices submitted by the Division of Parks and Recreation within the Department of Lands and Natural Resources, for services rendered.

I also observe that the Department of Public Lands continues to have an ongoing obligation to comply with the provisions of Executive Order 2025-006.

Conclusion
As we implement the budget appropriations contained in this Act, I remind the Legislature of the urgent need to enact new and sustainable sources of revenue to address the decline in revenues forecast for Fiscal Year 2027. My Administration will take immediate action to implement proportionate budget reductions across the Executive Branch. These measures will include a

forthcoming reduction in Executive Branch work hours consistent with Schedule A, subject to applicable law, regulations, and contractual requirements. These actions are necessary to align government expenditures with available revenues and to preserve the Commonwealth's ability to meet its essential obligations.

With my signature, this bill becomes Public Law No. 24-40. Copies of the public law bearing my signature are forwarded for your reference.

Sincerely,

DAVID M. APATANG

Cc: Lt. Governor
Special Assistant for Programs & Legislative Review
All Branches, Municipalities, Departments and Agencies
Acting Secretary of Finance
Special Assistant for Management and Budget

TWENTY-FOURTH NORTHERN MARIANA COMMONWEALTH LEGISLATURE

IN THE HOUSE OF REPRESENTATIVES

FOURTH REGULAR SESSION

SEPTEMBER 18, 2026

REPRESENTATIVE JOHN PAUL P. SABLAN, OF SAIPAN, PRECINCT 2 (*for himself,* Representatives Vincent R. Aldan, Marissa R. Flores, Julie M. A. Ogo, Denita Kaipat Yangetmai, and Ralph N. Yumul) in an open and public meeting with an opportunity for the public to comment, introduced the following Bill:

H. B. No. 24-108, HS1, SD1, CCS1
AN ACT

TO PROVIDE A BUDGET PLAN OF THE COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS FOR FISCAL YEAR 2027 AND MAKE APPROPRIATIONS FOR THE OPERATIONS AND ACTIVITIES OF THE GOVERNMENT OF THE COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, ITS AGENCIES, INSTRUMENTALITIES, AND INDEPENDENT PROGRAMS, AND TO PROVIDE BUDGET AUTHORITY FOR GOVERNMENT CORPORATIONS; AND FOR OTHER PURPOSES.

IN THE HOUSE OF REPRESENTATIVES

The Bill was not referred to a House Committee.

THE BILL WAS PASSED BY THE HOUSE OF REPRESENTATIVES ON FIRST AND FINAL READING, SEPTEMBER 18, 2026;
with amendments in the form of H. B. No. 24-108, HS1 and transmitted to **THE SENATE.**

IN THE SENATE

The Bill was referred to the Senate Committee on Fiscal Affairs.
THE BILL WAS PASSED BY THE SENATE ON FIRST AND FINAL READING, SEPTEMBER 27, 2026;
with amendments in the form of H. B. No. 24-108, HS1, SD1 and returned to **THE HOUSE OF REPRESENTATIVES.**

The House of Representatives rejected the Senate amendments and the Bill was sent to Conference, which submitted Conference Committee Report 24-7.

H. B. NO. 24-108, HS1, SD1, CCS1 IS DULY PASSED BY THE TWENTY-FOURTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE.

Linda B. Muña, House Clerk

TWENTY-FOURTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE

IN THE HOUSE OF REPRESENTATIVES

FIFTH DAY, FOURTH REGULAR SESSION

SEPTEMBER 30, 2026

H. B. NO. 24-108, HS1, SD1, CCS1

AN ACT

TO PROVIDE A BUDGET PLAN OF THE COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS FOR FISCAL YEAR 2027 AND MAKE APPROPRIATIONS FOR THE OPERATIONS AND ACTIVITIES OF THE GOVERNMENT OF THE COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, ITS AGENCIES, INSTRUMENTALITIES, AND INDEPENDENT PROGRAMS, AND TO PROVIDE BUDGET AUTHORITY FOR GOVERNMENT CORPORATIONS; AND FOR OTHER PURPOSES.

BE IT ENACTED BY THE TWENTY-FOURTH NORTHERN MARIANAS COMMONWEALTH LEGISLATURE:

"CHAPTER 1. PRELIMINARY PROVISIONS.

Section 101. Short Title. This Act may be cited as the "Fiscal Year 2027 Budget Plan Act".

Section 102. Findings and Purpose. This Act provides a plan for the operations and activities of the Government of the Northern Mariana Islands, its agencies, instrumentalities, independent agencies, and political subdivisions, and

notwithstanding any law to the contrary, provides expenditure authority for the entire CNMI government inclusive of its agencies, instrumentalities, independent agencies, and political subdivisions for Fiscal Year 2027, to include but not be limited to funding for personnel, operations, utilities, programs, and other legal obligations, commencing October 01, 2026, and ending September 30, 2027.

The Legislature acknowledges that the CNMI Const. under art. III, sect., 9(a), provides in relevant part that "The governor shall submit to the legislature a proposed annual balanced budget for the following fiscal year. The proposed balanced budget shall describe anticipated revenues of the Commonwealth and recommend expenditures of Commonwealth funds."

Therefore, the Legislature provides this Budget Plan as follows:

(a) To provide a budget plan for monthly allotment.

(b) To provide that positions that become vacant shall not be filled.

(c) ~~Absent any promulgation of rules and regulations, there shall be no furloughs until rules and regulations are promulgated by the Civil Service Commission.~~

(d) To provide the flexible use of unsuspended revolving and special accounts.

(e) ~~To provide the Public School System with funds to cover 64 work hours for its employees and school operations for the first two quarters of the fiscal year of 2027 with the understanding that the CNMI government will seek additional funds including funds in Section 605 (Revolving Accounts/Special Accounts)~~

~~Section 610 (OGM Funds in Excess of OGM Budget), Section 612 (DCCA NAP Sun Bucks Program), Section 613 (MVA Earmark), Section 614 (FEMA Reimbursements and Consumer Protection Settlement Funds) and the education tax credits to the PSS personnel and operations for the remainder of the fiscal year and the Public School System will coordinate and implement an alternative school system that addresses its personnel and operation expenses for the remainder of the fiscal year~~.

Section 103. Definitions. As used in this Act:

(a) "ORG" means Organization Code.

(b) "NEW" means that the Legislature hereby authorizes the Secretary of Finance to establish an organization code as set forth therein for the named entity.

(c) "Essential function" means a government function whose interruption would:

(1) create an immediate risk to the public safety, health, welfare, and education; or

(2) result in a violation of a federal grant condition or federal statutory requirement that would cause the CNMI to lose, repay, or be denied federal funds within the current fiscal year.

(d) "Critical function" means a government function whose interruption for more than 30 calendar days would:

(1) materially impair a legal obligation of the Commonwealth;

(2) expose the Commonwealth to civil or federal administrative liability;

(3) result in a probable loss of federal funds within the fiscal year; or

(4) as determined by the Governor.

(e) Government of the Commonwealth of the Northern Mariana Islands includes:

(1) Judicial Branch, which includes the following organization codes:

11510600	Justices and Judges
11510400	Supreme Court
11510300	Superior Court
11510100	Judiciary Administrative Office
11510500	Law Revision Commission
11510700	Drug Court
11511000	Mental Health Court

(2) Legislative Branch, which includes the following organization codes:

11620100	House of Representatives Salaries
11620200	House Members Allocation
11620300	House Leadership Account
11620400	Senator Salaries
11620500	Senate Members Allocation

11620600 Senate Leadership Account

11620700 Legislative Bureau

11620800 CNMI Youth Congress

(3) Executive Branch, which includes the following departments and offices:

(A) Offices of the Governor, which includes the following organization codes:

11261100 Governor's Office

11269000 Governor's Discretionary Account

(B) Office of the Lt. Governor

11262000 Lt. Governor's Office

11269100 Lt. Governor's Discretionary Account

(C) Other Offices of the Governor and Lt. Governor

11260900 Management and Budget

11260100 Administrative Services

11260700 CNMI Homeland Security and Emergency Management Office

11261800 Office of Youth Affairs (Transferred to DCCA's Division of Youth Services pursuant to E.O. 2026-11)

11260500 Office of Planning & Development

11261300 Board of Parole

11261000 Office of Grants Management

11261200 Public Defender

11260200 Carolinian Affairs Office

11260800 Indigenous Affairs Office

11261400 Veterans Affairs Office

11261600 Women's Affairs Office

11261900 Environmental Quality Saipan

11262200 Saipan Zoning Board

11260400 Criminal Justice Planning Agency

11261500 Vocational Rehabilitation Service

11882200 Medicaid Reimbursement

11880300 Commonwealth Medicaid Agency

11850400 Medicaid Enterprise Systems & Health Information Technology

(D) Department of Commerce, which includes the following organization codes:

11160100 Secretary of Commerce

11160300 Economic Development – Saipan

11160400 Statistical Research

11160200 Alcoholic Beverage & Tobacco Control

11160500 Enforcement & Compliance

11160600 Workers Compensation Commission

Unassigned Office of Foreign Corporation Liaison

(E) Department of Community and Cultural Affairs, which includes the following organization codes:

11120100 Secretary of DCCA

11120800 Youth Services – Saipan

11120900 Child Care Licensing Program

11120600 Historic Preservation – Saipan

11120700 Office on Aging – Saipan

11120200 Council for Arts & Culture (Transferred to MVA pursuant to E.O. 2026-14)

11121000 Low Income Home Energy Asst. Program

11121200 Chamorro/Carolinian Language Commission

11121400 Nutrition Assistance Program

(F) Department of Corrections, which includes the following organization codes:

11130100 Corrections Commissioner

11130200 Juvenile Detention Unit

(G) Department of Fire and Emergency Medical Services, which includes the following organization codes:

11140100 Administration

11140300 Emergency Services

11140200 Fire Prevention & Arson Investigation

11140400 Emergency Medical Services

11140500 Logistics and Support

11140600 DFEMS Training Section

11140700 DFEMS Dispatch Section

(H) Department of Finance, which includes the following organization codes:

11170100 Secretary of Finance

11170800 Finance and Accounting – Saipan

11170700 Treasury

11170500 Revenue and Taxation – Saipan

11170400 Procurement & Supply – Saipan

11170900 Customs and Biosecurity Services – Saipan

11170200 Office of Information Technology

11171000 Passport Office

(I) Department of Labor, which includes business codes:

11180100 Secretary of Labor

11180400 Administrative Hearing Office

11180500 Employment Services

11180700 Labor Enforcement Fund

(J) Department of Lands and Natural Resources, which includes the following organization codes:

11190100 Secretary of DLNR

11190700 Agriculture

11190800 Fish & Wildlife – Saipan

11190400 Parks & Recreation – Saipan

11190500 Soil & Water (SPN & NI) District

11190900 Land Registration & Survey – Saipan

(K) Department of Public Safety, which includes the following organization codes:

11150400 DPS Commissioner

N/A Executive Protection Services

11150500 Police – Saipan

11150100 Administrative Division

11150300 Motor Vehicles Division

(L) Department of Public Works, which includes the following organization codes:

11200100 Secretary of DPW

11200200 Building Safety Code

11200500 Roads and Grounds Division (Transferred to DLNR's Division of Parks and Recreation pursuant to E.O. 2026-10)

11200600 Solid Waste Management

11200700 Technical Services Division

(4) First Senatorial District (Rota) which includes the following organization codes:

12270100 Mayor Rota

12710100 Municipal Council – Rota

12170800 Finance & Accounting – Rota

12170500 Revenue & Taxation – Rota

12170400 Procurement & Supply – Rota

12170900 Customs and Biosecurity Service – Rota

12120600 Historic Preservation – Rota

12120400 Sports & Recreation – Rota

12180100 Labor – Rota

12160300 Commerce - Rota (Economic Development Rota)

12150500 Police - Rota (DPS)

12140100 Fire & EMS – Rota

12190700 Agriculture – Rota

12190800 Fish & Wildlife – Rota

12190400 Parks & Recreation – Rota

12190500 Soil and Water Conservation – Rota

12190900 Land Registration & Survey – Rota

12200100 Public Works - Rota (Operations and Maintenance Rota)

12880900 Public Library – Rota

(5) Second Senatorial District (Tinian and Aguiguan) which includes the following organization codes:

13270100 Mayor Tinian

13710100 Municipal Council – Tinian

13170800 Finance & Accounting – Tinian

13170500 Revenue & Taxation – Tinian

13170400 Procurement & Supply – Tinian

13170900 Customs and Biosecurity Service – Tinian

13120600 Historic Preservation – Tinian

13120700 Aging – Tinian

13120400 Sports & Recreation – Tinian

13180100 Labor – Tinian

13160300 Commerce-Tinian (Economic Development Tinian)

13150500 Police - Tinian (DPS)

13140100 Fire and EMS – Tinian

13190700 Agriculture – Tinian

13190800 Fish & Wildlife – Tinian

13190400 Parks & Recreation – Tinian

13190500 Soil & Water Conservation -Tinian

13200100 Public Works-Tinian (Operations & Maintenance Tinian)

13880900 Public Library – Tinian

(6) Third Senatorial District – Saipan & Northern Islands Mayors & Municipal Council which includes the following organization codes:

11270100 Mayor Saipan

14270100 Mayor Northern Islands

11710100 Municipal Council Saipan

(7) Boards and Commissions which include the following organization codes:

11110700 Board of Civil Service Commission

11111100 Office of Personnel Management – Saipan

13111100 Office of Personnel Management – Tinian

12111100 Office of Personnel Management – Rota

11110200 Commonwealth Election Commission

11110500 Board of Professional Licensing

11110800 Commonwealth Public Utilities Commission (CPUC)

11111200 Commonwealth Casino Commission (Transferred to Commonwealth Lottery Commission pursuant to E.O. 2025-02)

11110900 Commonwealth Cannabis Commission (Transferred to Department of Commerce pursuant to E.O. 2025-05)

(8) "Independent Programs" means government programs under separate boards established by law (unless receiving appropriations or budget authority under another heading), specialized general items of appropriations, and those non-profit corporations and associations or organizations established outside of the Government of the Commonwealth of the Northern Mariana Islands to which the Commonwealth Government provides financial assistance includes the following organization codes:

11881400 CNMI Scholarship and Financial Assistance Office

11881500 Substance Abuse Prevention

11880500 Elected Attorney General

11884200 25% Retirees' Pension Benefits

11881600 NMI DC Employer Contributions

11881700	GHLI Retirees
11883100	Northern Marianas Sports Association
11881800	Gov't Health Insurance Employer Contribution (Active Employees)
Unassigned	Government Utilities
11880900	Joeten/Kiyu Public Library
11884500	General Fund Deficit Reduction
11881900	NMIRF - Gov/Lt. Gov Pension
11884600	Judgments Against Government
11880200	NMI Museum of History and Culture (Transferred to DCCA's Historic Preservation Office pursuant to E.O. 2026-15)
11882400	Commonwealth Cancer Association
11884400	Government Operational Costs
	Public Assistance Matching
Unassigned	CNMI State Soil and Water Conservation Districts, Inc.

(9) Other Programs:

11850100	Commonwealth Healthcare Corp. (CHCC Subsidy)
11850700	Health Network Program
11881000	Northern Marianas College
11882100	NMC Board of Regents
11881300	Marianas Visitors Authority
11881100	Public School System

11882000 PSS Board of Education

11883300 Micronesian Legal Services Corporation

11883500 Northern Marianas Technical Institute

NEW Reserve Account

(10) Public Corporations which include the following:

Commonwealth Economic Development Authority

Commonwealth Ports Authority

Commonwealth Utilities Corporation

Northern Marianas Housing Corporation

Office of the Public Auditor

Commonwealth Economic Incentive Authority

(f) "Earmark" means funds provided by the Legislature for specific projects or programs.

(g) "General Revenue" means: Total available resources for FY 2027 less Special Revenue, earmarked funds, debt service payments, other mandatory obligations, and the Department of Public Lands.

(h) "Local funds" means locally generated revenues and revenues received pursuant to Section 702 (a) of the Covenant.

(i) "Number of Positions"(NOP) means the maximum number of persons that may be employed, pursuant to Article X, Section 7 of the Commonwealth Constitution but does not include Workforce Investment Agency, substitute teachers, summer trainees, teacher aides, physicians, licensed professional nurses

and licensed allied health providers working part-time and paid only for instructional time, student-teacher trainees, or short term specialized instructors, such as visiting artists, performers, writers, and the like. For purposes of this exception, "part-time" means employment not exceeding 40 hours in any biweekly pay period, and "short-term" means not more than 90 instructional days of employment within the Public School System during the fiscal year.

(j) "Operations" means allocations for all lawful activities other than personnel.

(k) "Personnel" means allocations for salaries, employer's contribution to the Northern Marianas Retirement Fund, the Defined Contribution Plan, overtime, night differential, hazardous pay, and other employee wages and benefits.

(l) "Special Account" means a limited special allocation that sets aside an amount for specific purposes. It is not a bank account but a mechanism to increase or decrease an existing special allocation. Special accounts are established by legislation. They are managed as a subset of allocations and are used when other types of funds are not suitable.

CHAPTER II. ESTIMATED REVENUES

Section 201. Estimated Revenues. Pursuant to House Concurrent Resolution No. 24-4, SD1 the total estimated revenues and resources approved and identified for Fiscal Year 2027 are as follows:

I. The total identified budgetary resources for FY 2027: **$152,835,208**

Department of Public Lands:	$5,777,092
Total Revenue Including DPL:	**$158,612,300**
II. This amount is subject to the following adjustments:	
(A) Less Special Revenue Earmarks (Unsuspended):	
1) MVA – Hotel (80%) 4 CMC §1803	($1,711,243)
2) Solid Waste Fund, Tipping/Disposal/User Fees Per PL 13-42 (2 CMC §3551)	($643,966)
3) IDC Reimbursement to Office of Grants Management 35%, 1 CMC § 2893	($0)
4) Vehicle Registration Fees, 9 CMC § 2118	($0)
5) Operator License Fees (net)(PL20-90)	($0)
6) Admiralty and Maritime Fees, 2 CMC § 1222	($0)
7) Weapon Fees, PL19-73, 6 CMC § 10902	($0)
8) Commerce Registrar of Corporation Fees, 4 CMC § 4205	($0)
9) Building Safety Code Fees (PL 06-45)	($702,702)
10) Solid Waste Fund (7%) of Ex. Tax, 4 CMC §1402(g)(1)	($1,336,586)
Subtotal	**($4,394,497)**
(B) Less Debt Services:	
(1) 2007A Refunding Bond Payment	($3,621,750)
(2) 2007B Refunding Bond Payment	($3,327,750)
(3) 2024A Pension Note Payment (BOG)	($5,892,000)

(4) MPLT 2025 Loan	($5,475,209)
(5) Bank Charges	($2,397,196)
(6) Settlement Fund Agree.,	
Doc. 468-1, 1 CMC § 25302	($27,000,000)
Subtotal:	**($47,713,905)**
ALL Revenue and Resources w/ DPL	**$106,503,898**

III. Total Resources and Department of Public Lands Resources available for allocation:

(1) Department of Public Lands	($5,777,092)
Net Resources Available for Appropriation	**$100,726,806**

Notwithstanding 1 CMC § 7204, funds for Fiscal Year 2027 shall be allotted monthly; except programs and agencies that require one-time payments shall receive advance allotments. These programs include the CNMI Scholarship and Financial Assistance Office, the Commonwealth Healthcare Corporation – Health Network Program, the Commonwealth Medicaid Agency, Medicaid Reimbursement, Medicaid Enterprise Systems & Health Information Technology, and the CNMI Public School System.

Section 202. Suspension of Earmarked Funds.

Except for debt service obligations and other earmarking of funds as permitted in Section 201 of this Chapter, the earmarking, reservation, commitment, allotment, or allocation of funds pursuant to the following public laws are hereby suspended for the Fiscal Year 2027:

(a) Tobacco Control – Cigarette Tax, Public Law 13-38:	$2,036,773
(b) CIQ Overtime Revolving Fund:	$977,393
(c) GHLI – 50% Cigarette 4 CMC §1402(g)(3) – PL 18-64:	$3,394,622
(d) Cancer Fund – Cigarette Tax, 4 CMC § 1402(g)(2):	$572,823
(e) PSS Technical Education – 4 CMC § 1503(f):	$138,253
(f) MVA – Alcohol Container (20%), 4 CMC § 1803:	$87,757
(g) NMIRF – Hotel Tax (20%), 4 CMC § 1803:	$427,811
(h) NMIRF – Alcohol Container (30%), 4 CMC § 1803:	$131,636
(i) NMIRF DB Plan Fund – 15% E-gaming, Public Law 18-30, 4 CMC § 1511 (a):	$302,643
(j) NMIRF – 60% E-gaming, Public Law 18-30, 4 CMC § 1511 (b):	$1,210,571
(k) Developers Infrastructure Tax (100%):	$448,021
(l) Revenue and Taxation Enforcement (4 CMC §1503(c))	$200,000
(m) Drivers License Fees (PL 20-39)	-
(n) BMV Fund (9 CMC §2118, §2119)	-
(o) Lottery Commission Revenue (PL 03-60)	$32,457
(p) ABTC Enforcement Operations (4 CMC §5578)	$204,912
(q) 3rd Senatorial District (15% E- gaming PL 18-30)	$302,643
(r) 1st Senatorial District (5% E-gaming PL 18-30)	$100,881
(s) 2nd Senatorial District (5% E-gaming PL 18-30)	$100,881

(t) 3rd and 2nd Senatorial (PL 20-59, 4 CMC §1508, Amusement/Poker/Pachinko Slot Machines):	$1,729,649
(u) IDC Reimbursement to Office of Grants Management 35%, 1 CMC § 2893	$686,639
(v) Vehicle Registration Fees, 9 CMC § 2118	$1,864,376
(w) Operator License Fees (net)(PL20-90)	$440,835
(x) Admiralty and Maritime Fees, 2 CMC § 1222	$178,430
(y) Weapon Fees, PL19-73, 6 CMC § 10902	$37,359
(z) Commerce Registrar of Corporation Fees, 4 CMC § 4205	236,804

Provided, notwithstanding any Commonwealth laws to the contrary, in the event that actual collections exceed the projected amounts indicated in this subsection, and as identified by the Department of Finance on July 1, 2026, any amount collected shall be deposited into the Reserve Account for appropriation by the Legislature.

Section 203. Reporting Requirements for the Secretary of Finance.

(a) Comparison of Actual Revenues Collected and Revenues Estimated. Notwithstanding any law to the contrary, the Secretary of Finance shall submit to the Presiding Officers of the Legislature, Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means, at the end of each quarter a fund status report:

1) comparing the actual revenues collected and the revenues estimated of all funds allocated for the operations and activities of the Commonwealth Government in this Act; and

2) all the funds that have been reprogrammed. The Secretary of Finance shall meet quarterly with the Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means discuss actual revenues collected versus the revenues estimated.

(b) Comparison of Actual Expenditures and Allocated Expenditures.

Notwithstanding any law to the contrary, the Secretary of Finance shall submit to the Presiding Officers of the Legislature, Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means, at the end of each quarter a fund status report comparing the actual expenditures and appropriated expenditures of all funds allocated for the operations and activities of the Commonwealth Government in this Act.

(c) Transfer In and Out Funds. Notwithstanding any law to the contrary, the Secretary of Finance shall submit to the Presiding Officers of the Legislature, at the end of each quarter, a Fund Status Report on the funds transferred in and out each month pursuant to Section 201 of this Act.

CHAPTER III.

GOVERNMENT CORPORATIONS AND DESIGNATED AGENCIES/ACTIVITIES

Section 301. Budget Plan Act Authority.

Pursuant to 1 CMC § 7206 and as provided herein, budget and expenditure authority for the following activities is hereby approved. Expenditures in excess of the budget authority approved herein for agencies to which General Funds are allocated shall not be incurred or committed and hiring in excess of the number of positions authorized by this Act is prohibited, unless authorized by a legislative joint resolution in accordance with Section 7, Article X of the N.M.I. Constitution.

ACTIVITIES	NOP	PERSONNEL	OPERATIONS	TOTAL
(a) Commonwealth Economic Development Authority	15	$1,001,134	$327,450	$1,328,584
(b) Commonwealth Healthcare Corporation*	1,041	$75,270,092	$64,037,185	$139,307,277
(c) Commonwealth Ports Authority	212	$7,121,409	$11,513,150	$18,634,559
(d) Commonwealth Utilities Corporation	572	$23,708,275	$70,172,917	$93,881,192
(e) Marianas Visitors Authority	41	$1,850,255	$595,000	$2,445,255
(f) Northern Marianas College	259	$13,899,201	$1,364,280	$15,263,481
(g) Northern Marianas Housing Corporation	95	$2,367,846	$1,131,874	$3,499,720
(h) Northern Marianas Technical Institute	45	$1,340,025	$1,140,109	$2,480,134
(i) Office of the Public Auditor	17	$1,319,227	$337,508	$1,656,735
(j) Public Utilities Commission*	5	$291,000	$153,550	$444,550
Grand Total:	**2,302**	**$128,168,464**	**$150,773,023**	**$278,941,487**

Notwithstanding the above dollar amounts, the entities above shall expend only the lesser of funds actually generated, collected, received, or the amounts indicated above.

Section 302. Prior Certification of Funds.

No contract shall be entered into with the Commonwealth or any government entity therein without first receiving from the Secretary of the Department of Finance certification that lawful and sufficient funds have been allocated. ~~Notwithstanding any Commonwealth laws, regulations, or provisions to the contrary, this section shall not apply to the Judicial Branch, Legislative Branch, the Public School System, and the Northern Marianas College.~~

Section 303. Reporting Requirement.

In Fiscal Year 2027, the expenditure authorities of the foregoing activities listed in Section 301, shall submit to the Presiding Officers of the Legislature, Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means, a fund status report on the expenditures for personnel and operations of each government entity, and the payments of the public auditor's fee, every quarter and, if applicable, year-to-date totals as of the close of the reporting period.

Furthermore, notwithstanding any provisions or laws to the contrary, all additional resources realized within the fiscal year outside of those specified and identified under this Act shall be reported in detail to the Legislature for appropriation purposes.

CHAPTER IV. ADMINISTRATION OF ALLOCATED FUNDS

Section 401. Management of Funds.

The expenditure of the funds allocated under this Act shall be regulated and controlled by the Secretary of Finance so that no agency, department, instrumentality, program, or activity may expend the funds contrary to the law or fiscal management policies and practices of the Commonwealth.

Section 402. Number of Position(s) (NOP) Ceiling.

Employment Ceilings. Pursuant to Article X, § 7 of the Commonwealth Constitution, the employment ceilings relative to the number of positions are hereby established as set forth in this Act.

Section 403. Donation of Sick Leave.

Notwithstanding any laws to the contrary, when an employee volunteers to donate sick leave, the donated sick leave shall be based on the donor's current base hourly salary and shall be converted into equivalent sick leave hours based on the recipient's current base hourly salary. Provided that the donated sick leave hours shall not exceed 1040 hours.[1]

~~Section 404. Work Hours.~~

[1] Conversion:
(Sick Leave Hours Donated) multiplied by (Donor's Hourly Base Rate) = (Donor's Donated Dollar Value)
(Donor's Donated Dollar Value) divided by (Recipient's Hourly Base Rate) = (Number of Hours Donated to Recipient)
Example: (Donor donated 100 hours) X (Donor's hourly rate of $20) = $2,000
($2,000) divided by (Recipient's hourly rate of $10) = 200 hours to Recipient

~~(a) Except for the CNMI Public School System, Government employees shall be compensated at a rate consistent with at least 60 hours each biweekly pay period unless funded by sources outside of the General Fund for the first quarter of fiscal year 2027. The Department of Finance shall transfer a monthly allotment sufficient to cover 60 work hours commencing on October 1, 2026 and ending on December 31, 2026.~~

~~(b) After the first quarter of fiscal year 2027, the government employee work hours shall be based on the remaining budget allocation of the general fund, the revolving funds, and any outside sources for each department, agency, office, or instrumentality including any supplemental appropriation.~~

~~Section 405.~~ Reduction of Work Hours.

~~During Fiscal Year 2027, notwithstanding any laws or contractual provisions to the contrary, a full pay period for the employment benefit of annual leave, sick leave, or other benefits, shall be earned despite the implementation of austerity measures.~~

~~Section 406.~~ Furloughs. ~~Absent any promulgation of rules and regulations, there shall be no furloughs until rules and regulations are promulgated by the Civil Service Commission.~~

Section 407. Lump Sum Payment.

During Fiscal Year 2027, notwithstanding any laws or regulations, lump sum payments of annual leave shall be restricted to employees who terminate or separate from government service. This provision shall apply to all CNMI

government departments, agencies, instrumentalities, autonomous agencies, and public corporations.

Section 408. Expenditure Authority.

The distribution and expenditure of funds shall be in compliance with the fiscal expenditure authority that the listed agencies have pursuant to the statute and the administrative provisions of this Act.

CHAPTER V. REPROGRAMMING AUTHORITY

Section 501. Reprogramming Authority

(a) Except as provided in subsection (d) below, the Governor shall have up to 50% reprogramming authority for the departments, agencies, and offices of the executive branch, provided that the municipal entities shall not be subject to this reprogramming authority without the consent of the mayor. Reprogramming shall not be used for the hiring of new personnel or for the salary adjustment of active personnel. This authority to reprogram shall not apply to the funds allocated to the Legislative or Judicial Branches as well as to those funds appropriated by the respective legislative delegations.

(b) Pursuant to 1 CMC § 7402(e), all reprogramming shall be reported in writing to the Presiding Officers of the Legislature, the Chairperson of the House Committee on Ways and Means, or the Chairperson of the Senate Committee on Fiscal Affairs within 30 days after the end of each quarter of the fiscal year. Such report shall include a description of each item reprogrammed, the reason for each reprogramming, the change in the approved budget caused by the reprogramming,

the cumulative amount of all reprogramming during the fiscal year, and such other information as may be requested by the Chairpersons. The Governor shall submit to the Presiding Officers and Chairpersons an annual summary of all reprogramming activity within 60 days after the end of a fiscal year.

(c) Notwithstanding 1 CMC 7401(f), the mayors of all Senatorial Districts shall have 50% reprogramming authority under this Act for the respective mayors' offices.

(d) Notwithstanding any law to the contrary and pursuant to Section 3(O) of the MPLT EDA Line of Credit Contractual Agreement, the Governor shall have up to 100% reprograming authority to reprogram any and all CNMI General Fund revenues and other sources to pay any delinquent amount due under the Agreement which has not been satisfied by the EDA grant reimbursement. The Administration shall notify in writing to the Legislature prior to any reprogramming activity.

CHAPTER VI. SUPPLEMENTAL ADMINISTRATIVE PROVISIONS

Section 601. Utilities.

(a) The CUC monthly utility billings for all departments and agencies shall be paid by the central government after all the funds in the general revolving accounts are exhausted.

(b) For prepaid meter accounts, the authorized designee of the respective government agencies or offices shall follow the protocol of the Department of Finance for timely payment.

(c) No funds allocated for utilities shall be reprogrammed.

Section 602. Hiring Restriction.

(a) Except as provided in subsection (b) of this section, no new or vacant position shall be filled, except for positions that are essential/critical for the delivery of public services as defined in Section103(c). For the purpose of this subsection, "Essential function" means a government function whose interruption would: (1) create an immediate risk to the public safety, health, welfare, and education; (2) result in a violation of a federal grant condition or federal statutory requirement that would cause the CNMI to lose, repay, or be denied federal funds within the current fiscal year. "Critical function" means a government function whose interruption for more than 30 calendar days would: (1) materially impair a legal obligation of the Commonwealth; (2) expose the Commonwealth to civil or federal administrative liability; (3) result in a probable loss of federal funds within the fiscal year; or (4) as determined by the Governor.

(b) Notwithstanding any law or regulation to the contrary, if a Notice of Personnel Action has been executed by the hiring agency or a candidate to fill the vacancy has been selected or action has been initiated to fill the position by any department or agency and filed at the Office of Personnel Management on Rota, Tinian, or Saipan, the vacant position shall be considered as processed and to be filled. The renewal of the contract for an existing employee shall not be considered as creating a vacant position.

Section 603. Salary Cap.

~~(a) For Fiscal Year 2027, the compensation of appointed officials shall be compensated as set forth in the attached Schedule A and pursuant to 1 CMC § 8245 and 1 CMC § 28003. Subject to a Joint Resolution, all salaries for appointed officials shall remain the same as the listed salary in the Governor's FY 2027 budget submission on July 1, 2026.~~

~~(b) Subject to a Joint Resolution, all salaries for excepted service employees shall remain the same as the listed salary in the Governor's FY 2027 budget submission on July 1, 2026.~~

(c) For Fiscal Year 2027, notwithstanding 1 CMC § 8245(c), the annual salary of the Resident Department Heads of the First and Second Senatorial Districts shall be $40,000.

(d) For Fiscal Year 2027, notwithstanding any provision of law to the contrary, all Resident Department Heads of the First and Second Senatorial Districts and CNMI Department Heads shall be subject to austerity measures as provided for by law.

Section 604. Federal Employees to be working 80 hours.

Notwithstanding any laws or regulations to the contrary, all employees who are 100% federally-funded shall be at 80 hours bi-weekly. Provided further that positions partially funded by federal funds, shall remain at 80-hour levels if their federal funding is sufficient to cover the funding difference.

~~Section 605. Revolving Accounts/Special Accounts~~.

~~Subject to constitutional limits, notwithstanding any CNMI and/or local laws, regulations, and rules to the contrary and except for the suspended accounts as provided in Section 202 and special revenue accounts, all general revolving account expenditure limitations and restrictions relating to the scope of application or other subject matter requirements are hereby suspended in FY 2027.~~.

~~Accordingly, all legally established general and/or special revolving accounts and the funds therein may be expended by their respective expenditure authorities for personnel and operational expenses; including fuel, communications, operational office supplies, utilities, and travel for training purposes. Provided however, unless specifically provided under this Act and, notwithstanding any law to the contrary, except for the Commerce Registrar of Corporation Fees Revolving Account and the Justice Center Fund, fifty percent (50%) of all revolving accounts and special accounts cumulative balances as of September 30, 2026, shall be reserved and identified by the Department of Finance on November 1, 2026 for appropriation by the legislature for the retirees' benefits, the Public School System, and the Northern Marianas College. Provided~~ however ~~that Section 501 of this Act shall not apply to this section~~.

Section 606. Legal Holidays.

Any employee required to work on a non-federal Commonwealth legal holiday shall be paid at the basic salary rate for the hours worked on that day

without any additional adjustment for holiday leave with pay. This provision does not apply to employees who are 100% or partially funded with federal funds.

Section 607. Cell #1 and Cell #2 of the Marpi Landfill Closure Financial Assurance Mechanism.

In the event of any funding shortfalls caused by this Appropriations Act, the CNMI Government shall commit its full faith and credit when necessary to effectuate the closure of Cell #1 and Cell #2 of the Marpi Landfill.

~~Section 608. Vacant Positions~~. ~~Except as provided under Section 602(a), notwithstanding any law to the contrary, any position that becomes vacant shall be closed out. Unused funds for such position shall go to operation expenses within that department or agency within 30 days upon vacancy unless a request is made to the Legislature for reinstatement of the vacant position, which shall be approved by a joint resolution~~.

Section 609. DPS Rota and DPS Tinian Detainees. The Department of Public Safety shall be responsible for all costs and expenses associated with the transportation of all detainees between the senatorial districts for all courts appearances and other legally mandated activities.

Section 610. OGM Funds in Excess of Office of Grants Management Budget. Notwithstanding anything to the contrary, if the OGM receives funding in excess of $686,639.00 that is allotted to OGM as provided under 1 CMC § 2893(a), the excess shall be deposited into the Reserve Account and identified for legislative appropriation for the CNMI government's obligation to the retirees'

benefits and the Public School System. The OGM Administrator shall provide a budget and spending plan with respect to all federal grants administered by OGM, to include but not be limited to indirect costs, to the presiding officers of the legislature on or before January 1, 2027.

Section 611. Hazardous Pay. The Solid Waste Management shall pay hazardous pay owed to the Saipan, Tinian, and Rota employees from the Solid Waste Management Revolving Fund collected under Title 2 section 3551 for Fiscal Year 2027. This obligation shall be prioritized and fully satisfied before any other funds are expended for other programs. With respect to the payment of hazardous pay, there shall be a written report submitted by the Secretary of Finance and the Department of Public Works to the Presiding Officers by the end of first quarter of Fiscal Year 2027.

Section 612. DCCA NAP Sun Bucks Program. Of the amount appropriated via Schedule A, attached and incorporated by reference hereto, to the Nutritional Assistance Program, the amount of $142,420 shall be allotted for the local matching of the NAP Sun Bucks Program. Notwithstanding any provision of this Act to the contrary, the Sun Bucks Program shall not be subject to austerity measures. If the amount of $142,420 is not obligated or encumbered by July 1, 2027, the amount of $142,420 shall be deposited into the Reserve Account for appropriation by the Legislature.

Section 613. MVA Earmark.

Any amount in excess of $1,711,243 for MVA under Section 201(II)(a)(1) on April 30, 2027 shall be deposited into the Reserve Account and identified by Department of Finance for appropriation by the Legislature.

Section 614. FEMA Reimbursements and Consumer Protection Settlement Funds.

~~(a) Notwithstanding any law or regulation to the contrary, any cumulative underrun FEMA reimbursements received by the Executive Branch during fiscal year 2027 shall be reserved and identified by the Department of Finance for appropriation by the Legislature.~~

(b) Notwithstanding any law or regulation to the contrary, any nonrestricted consumer protection settlement funds received by the CNMI government during fiscal year 2027 shall be reserved and identified by the Department of Finance for appropriation by the Legislature.

CHAPTER VII. APPROPRIATIONS.

Section 701. In General.

Funds designated in Chapter II as available for allocation for Fiscal Year 2027 are hereby allocated pursuant to this Chapter.

Section 702. Appropriation.

The amount of **$100,726,806** is hereby allocated as set forth in the attached Schedule A as the General Revenues of the Commonwealth available for allocation in FY 2027.

Section 703. Judicial Branch.

(a) The Number of Personnel and appropriations for personnel, operations, and utilities for the Judicial Branch shall be as shown in Schedule A.

(b) Notwithstanding any laws to the contrary, the Chief Justice of the CNMI Supreme Court and Presiding Judge of the CNMI Superior Court may adjust the Judicial Branch work schedule and operating hours that are consistent with available funds for personnel and operations.

(c) Notwithstanding any provision of law to the contrary, in the event of austerity measures, the Chief Justice and the Presiding Judge may use any available non-General Revenue source funds, including revolving accounts, to restore the reduced work hours of the Judicial Branch personnel and operations. Notwithstanding any other law to the contrary, the expenditure authority for the Judicial Branch shall have reprogramming authority to move funding from Personnel to Operations and from Operations to Personnel.

Section 704. Legislative Branch.

The Number of Personnel and allocations for personnel, operations, and utilities for the Legislative Branch shall be as shown in Schedule A.

(a) Art. II Sec. 16(e) of the Commonwealth Constitution provides:

e) Beginning the second Monday of January 1998, the amount of the ceiling and all other dollar amounts stated in this section shall be adjusted every two years by the same percentage as the percentage change in the United States Department of Commerce composite price index during the

two preceding fiscal years using the beginning of the fiscal year 1996 as the base.

The allocation ceilings have automatically increased every two years, beginning in January 1998. Using the price composite indexes developed by the Department of Commerce, Bureau of Economic Analysis for State and Local Government Consumption Expenditures and Gross Investment, the allocation ceilings for the Legislature for fiscal years 2022, 2023, and 2024 are as follows:

Price Index for All Government Consumption Expenditures and Gross Investment

Legislative Branch	Base Ceiling Oct. 1, 1995	Change in Price Index Jan 1, 2020	Ceiling Jan. 1, 2020 Based on Change
Members Allocation	$155,000	60.335%	$248,519.25
Presiding Officers Allocation	$400,000	60.335%	$641,340.00
Legislative Bureau	$2,000,000	60.335%	$3,206,700.00

(b) Notwithstanding any laws to the contrary, the Legislative Bureau Director may adjust the Legislative Branch work schedule and operating hours that are consistent with available funds for personnel and operations.

(c) The Legislative Bureau Director may use any available non-General Revenue funds to restore the reduced work hours of the LB personnel.

(d) Salaries of Legislative Members.

(1) The amount allocated under this section to the House of Representatives under "personnel" shall be used to fund the salaries and benefits of the members of the House of Representatives. The expenditure authority for the amounts allocated shall be the Speaker of the House.

(2) The amount allocated under this section to the Senate under "personnel" shall be used to fund the salaries and benefits of the members of the Senate. The expenditure authority for the amounts allocated shall be the President of the Senate.

(e) Members' Office Accounts and Employees.

(1) Notwithstanding 1 CMC § 7401(c) to the contrary, each member shall be the expenditure authority of the funds allocated to their individual sub-account;

(2) Funds allocated for the operation of the member's office, including, but not limited to, the personnel costs of the member's employees and expenditures as authorized by the adopted rules of the Senate in the case of the Senate member, or the adopted rules of the House of Representatives in the case of a House member, or the Legislative Bureau, may be expended to defray travel and incidental expenses for the purpose of attending to legislative business; provided that a member may receive a one-month advancement of funds appropriated to his or her office for expenditures;

(3) Allocation of the maximum number of positions among House members shall be governed by the rules of the House; and

(4) Allocation of the maximum number of positions among Senate members shall be governed by the rules of the Senate.

(f) Senate and House Leadership Accounts. The leadership account of each house shall be $174,516.00. The Presiding Officer of each respective house, or his lawfully authorized designee, shall be the expenditure authority and shall use

such funds to support the operations and activities of the House of Representatives and Senate in accordance with its rules, provided that the Presiding Officer distributes a portion of the total allocation in equal amounts to all the standing committees for their operations and activities.

(g) Legislative Bureau, ORG 11620700. The Number of Personnel and allocations for personnel, operations, and utilities for the Legislative Bureau shall be as shown in Schedule A. The expenditure authority of the funds allocated for the Legislative Bureau shall be the Director of the Legislative Bureau or authorized designee. Notwithstanding any other law to the contrary, including any provision of this Act, the expenditure authority for the Legislative Bureau shall have unrestricted reprogramming authority to move funding from Personnel to Operations, which includes Utilities, ~~and from said Operations to Personnel.~~

(h) Salary adjustments. All salary adjustments for the staff of the Legislative Bureau and the Youth Congress shall take effect only with an annual performance evaluation and consultation with the Speaker of the House and the President of the Senate. All adjustments shall be subject to funding.

(i) Northern Marianas Youth Congress, ORG 11620800. The Number of Personnel and allocations for personnel and operations for Youth Congress shall be as shown in Schedule A. The expenditure authority is vested in the Director of the Legislative Bureau with the consent of the Speaker of the Northern Mariana Islands Youth Congress.

Section 705. Executive Branch.

The allocation for the Executive Branch shall be as shown in Schedule A.

(a) The Governor shall have authority to expend, obligate, encumber, or otherwise commit, all the funds allocated to the Office of the Governor and all Other Offices of the Governor.

(b) The Lt. Governor shall be the expenditure authority of the funds allocated to the Office of the Lt. Governor.

(c) Of the collections received by the CNMI Passport Office, no less than $150,000 of the General Revenue funds shall be reserved for the CNMI Passport Office's personnel and operations. This does not affect the Schedule "A" appropriation.

~~(d) Notwithstanding any provision of law to the contrary, for Fiscal Year 2027, all indirect costs shall remain with the Office of Aging, under the Department of Community and Cultural Affairs, for purposes of funding operations and utilities and shall not be transferred to the Office of Grants Management.~~

(e) Of the funds allocated to the Division of Customs & Biosecurity Services – Saipan (11170900), $300,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.

(f) Notwithstanding any law or regulation to the contrary, the Department of Commerce is authorized to expend the cumulative balance of the Commerce Registrar of Corporation Fees Revolving Account under the Department of

Commerce to fund its personnel, including 42 NOPS of which 3 are for the Cannabis Commission employees that were transferred to the Division of Alcohol Beverage and Tobacco Control by EO 2025-005, and operations for all its divisions and offices, including the One Stop Business Center for fiscal year 2027.

(g) Under the Veteran's Affairs Office, in the event that federal funds become available for the maintenance of the Tinian Veteran's Cemetery and the Rota Veteran's Cemetery, 1 NOP shall be allocated for each senatorial district.

Section 706. First Senatorial District – Mayor of Rota and Rota Municipal Council.

The Number of Personnel and allocations for personnel, operations, and utilities for the First Senatorial District shall be as shown in Schedule A.

(a) Except as provided in this section, the Mayor of Rota shall have authority to expend, obligate, encumber, and otherwise commit, all the funds allocated to the First Senatorial District. Additionally, except as provided in this section, in accord with the Superior Court's decision in the case of *Inos v. Tenorio*, the Mayors shall also have expenditure authority over resident government departments in the First and Second Senatorial districts respectively unless the Governor revokes expenditure authority in a manner consistent with the Superior Court's holding in *Inos v. Tenorio*, to wit: expenditure authority over resident departments that are primarily concerned with the delivery of public services can be revoked only on a prior showing of just cause, but the Governor has the

discretion to revoke expenditure authority over those departments that are primarily concerned with enforcing the law.

(b) Of the funds appropriated to the Rota Mayor's office, $100,000 shall be used for typhoon recovery costs reimbursable by FEMA. ~~The $100,000 appropriated in this section shall be transferred within a reasonable time by the Department of Finance to the Rota Municipal Treasury upon this Act becoming law~~.

(c) Of the funds allocated to the Division of Customs & Biosecurity Services – Rota (12170900), $100,000 shall be used to pay the compensation of custom and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.

(d) Rota Municipal Council. Allocations to the Municipal Council shall be divided and distributed equally to each member of the Municipal Council in separate accounts. Each Municipal Council member shall be the expenditure authority of funds distributed to him/her.

(e) The Mayor shall have up to 50% reprogramming authority for the departments, agencies, and offices of the municipality. The mayor shall also report to the Legislature with respect to all exercises of this reprogramming authority on a monthly basis.

Section 707. <u>Second Senatorial District – Mayor of Tinian & Aguiguan and Tinian Municipal Council</u>.

The Number of Personnel and allocations for personnel, operations, and utilities for the Second Senatorial District shall be as shown in Schedule A.

(a) Except as provided in this section, the Mayor of Tinian and Aguiguan shall have authority to expend, obligate, encumber, or otherwise commit or reprogram, all the funds allocated to the Second Senatorial District. Additionally, in accord with the Superior Court's decision in the case of *Inos v. Tenorio*, the Mayors shall also have expenditure authority over resident government departments in the First and Second senatorial districts respectively unless the Governor revokes expenditure authority in a manner consistent with the Superior Court's holding in *Inos v. Tenorio*, to wit: expenditure authority over resident departments that are primarily concerned with the delivery of public services can be revoked only on a prior showing of just cause, but the Governor has the discretion to revoke expenditure authority over those departments that are primarily concerned with enforcing the law.

(b) Of the funds appropriated to the Tinian Mayor's office, $100,000 shall be used for typhoon recovery costs reimbursable by FEMA. ~~The $100,000 appropriated in this section shall be transferred within a reasonable time by the Department of Finance to the Tinian Municipal Treasury upon this Act becoming law.~~

(c) Of the funds allocated to the Division of Customs & Biosecurity Services – Tinian (13170900), $100,000 shall be used to pay the compensation of custom

and biosecurity officers who work outside of normal operating hours to clear incoming flights, sea vessels, or cargo.

(d) Tinian Municipal Council. Allocations to the Municipal Council shall be divided and distributed equally to each member of the Municipal Council in separate accounts. The Chairman of the Municipal Council shall be the expenditure authority of funds distributed to him/her.

(e) The Mayor shall have up to 50% reprogramming authority for the departments, agencies, and offices of the municipality. The mayor shall also report to the Legislature with respect to all exercises of this reprogramming authority on a monthly basis.

Section 708. Third Senatorial District – Mayor of Saipan; Mayor of the Northern Islands; and Saipan and Northern Islands Municipal Council.

The Number of Personnel and allocations for personnel, operations, and utilities for the Office of the Mayor of Saipan, Office of the Mayor of the Northern Islands, and the Saipan and Northern Islands Municipal Council shall be as shown in Schedule A.

(a) The Mayor of Saipan, the Mayor of the Northern Islands, and the Chairperson of the Municipal Council for Saipan and the Northern Islands or each of their respective designees shall be the expenditure authority for allocations for their respective offices.

(b) Of the funds appropriated to the Saipan Mayor's office, $100,000 shall be used for typhoon recovery costs reimbursable by FEMA.

(c) The Mayor(s) shall have up to 50% reprogramming authority for the offices of the municipality. The mayor shall also report to the Legislature with respect to all exercises of this reprogramming authority on a monthly basis.

Section 709. Other Programs.

The Fiscal Year 2027 Budget Plan Act for the programs under this section shall be as shown in Schedule A.

(a) **Northern Marianas College**. The President of the Northern Marianas College or designee shall be the expenditure authority of the funds under ORG 11881000.

(b) **NMC Board of Regents**. The Chairperson of the Board of Regents of the Northern Marianas College or designee shall be the expenditure authority of the appropriated funds under ORG 11882100.

(c) **Public School System**. The Commissioner of Education or designee shall be the expenditure authority of the allocated funds under ORG 11881100. ~~Funds allocated to PSS shall not be used for any expenses of the Board of Education, for legal fees and costs of litigation including but not limited to any payments for settlements and/or judgments and/or legal representation.~~

~~(1) Notwithstanding any law or regulation to the contrary, of the $25,028,571 allocated to the Public School System, $16,177,027.52 shall be allocated for the first two quarters of fiscal year 2027 to cover 64 work hours for~~

its employees and school operations with the understanding that the CNMI government will seek additional funds including those identified in Section 605, (Revolving Accounts/Special Accounts), Section 610 (OGM Funds in Excess of OGM Budget), Section 612 (DCCA NAP Sun Bucks Program), Section 613 (MVA Earmark), Section 614 (FEMA Reimbursements and Consumer Protection Settlement Funds), and educational tax credits to fund the personnel and operations of PSS for the remainder of the fiscal year in the amount of $7,325,484.00, and the Public School System will coordinate and implement an alternative school system to address its personnel and operation expenses for the remainder of the fiscal year.

(2) Notwithstanding this Act or any law to the contrary, the Department of Finance shall transfer to the Public School System a monthly allotment of not less than $2,696,171.25 to fund PSS's 64 work hour personnel and school operations beginning October 2026 through March 2027 and the subsequent monthly allotments shall be based on the remaining budget allocations and any supplemental or additional appropriation for the Public School System.

(3) Provided further that the expenditure authority shall provide a detailed expense report in writing to the Presiding Officers of the Legislature, the Chairperson of the House Standing Committee on Ways and Means, and the Chairperson of the Senate Standing Committee on Fiscal Affairs within 30 days after the end of Fiscal Year 2027.

(4) Notwithstanding any law to the contrary, the Commissioner of Education shall submit to the Presiding Officers of the Legislature, Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means, at the end of each month a fund status report of all funds appropriated for the operations and activities of the PSS.

(5) The Commissioner of Education shall meet quarterly with the Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means to discuss actual revenues collected versus the revenues estimated. Notwithstanding any laws or rules to the contrary, all special accounts under PSS shall not have any limitations.

(6) Notwithstanding 4 CMC §§ 1205(b) and 1306(b), any law, or regulation to the contrary, the maximum nonrefundable credit of $5,000 shall be increased to $10,000 for education tax credit donations given to the Public School System during fiscal year 2027.

(d) **Board of Education.** The Chairperson of the Board of Education or his/her designee shall be the expenditure authority of the appropriated funds under ORG 11882000. The funds appropriated to the Board of Education shall include the cost and expenses of the student and teacher representatives to the Board of Education.

(e) The **CNMI Health Network Program** (hereinafter, "HNP") (formerly known as CNMI Medical Referral Program). The Commonwealth Healthcare Corporation shall administer the HNP or its successor, including both inter-island

and off-island referrals, consistent with its duties and responsibilities under 3 CMC § 2821 *et seq.* ~~More specifically, the inter-island medical referral services shall include stipends, airfare, and lodging for patients and escorts, which is consistent with the off-island medical referral program~~. The expenditure authority for all funds appropriated to inter-island and off-island medical referral services and administration (inclusive of ORG 11850100, 11850700, and any new organizations codes established for CHCC Medical Referral) shall be the CEO of the Commonwealth Healthcare Corporation or designee. Provided further that $150,000 of the funds allocated to the HNP, ORG 11850700, shall be used exclusively for inter-island medical referral.

(f) **Northern Marianas Technical Institute.** The Chairperson of the Board of Trustees or designee in consultation with the Chief Executive Officer shall be the expenditure authority of the allocated funds for the Northern Marianas Technical Institute.

Section 710. Independent Programs.

The Fiscal Year 2027 Budget Plan Act for the agencies under this section shall be as shown in Schedule A.

(a) **Joeten-Kiyu Public Library.** The Chairperson of the Commonwealth Library Council or designee shall be the expenditure authority of the allocated funds.

(b) **Elected Attorney General.** The Attorney General or designee shall be the expenditure authority of the allocated funds.

~~Notwithstanding any laws, rules, or regulations to the contrary, all of the funds collected for services rendered by the Office of the Attorney General to Autonomous Agencies and other agencies shall be reserved to fund the Investigative Division, under the Office of the Attorney General, for the purpose of prosecuting white-collar crimes. For the purpose of this section, "white collar crimes" means non-violent offenses committed for financial gain through deceit, concealment, or a violation of trust, which includes, but not limited to, fraud, embezzlement, money laundering, bribery, and identity theft.~~

(c) **Public Assistance Program.** The expenditure authority of the funds allocated for the Public Assistance Program shall be the Governor's Authorized Representative.

(d) **Commonwealth Medicaid Agency.** The funds allocated in this Act for the Medicaid Program, including Medicaid Reimbursement, ORG 11882200, Medicaid Agency, ORG 11880300, and Medicaid Enterprise Systems & Health Information Technology, ORG 11850400 shall be deemed a single budget reserved for the purposes of Medicaid Agency, Medicaid Reimbursement, and Medicaid Enterprise Systems & Health Information Technology. The Director of the Commonwealth Medicaid Agency may reallocate the funds allocated in this Act to any of the expenditure categories, including, but not limited to, Medicaid Agency, Medicaid Reimbursement, and Medicaid Enterprise Systems & Health Information Technology. Provided further, notwithstanding any other law to the contrary, for Fiscal Year 2027, pursuant to the request of Commonwealth

Medicaid Agency, with the concurrence of the Office of Personnel Management, all of the 20 NOPs for the Medicaid Enterprise Systems & Health Information Technology funded under ORG 11850400 shall be excepted service contract employees.

In addition, Notwithstanding Public Law 21-28 or any other provision of law to the contrary, the Commonwealth Medicaid Agency is authorized up to twenty (20) NOP positions funded through Medicaid administrative funding for which one hundred percent (100%) federal financial participation is available. Such positions shall be authorized as excepted-service contract employees, subject to applicable federal requirements and the terms and conditions governing the federal funding source.

(e) **CNMI Scholarship and Financial Assistance Office.** Of the funds allocated to the CNMI Scholarship and Financial Assistance Office, $50,000 shall be used to fund the Professional Student Exchange Program (PSEP) established under 3 CMC § 11101 and $100,000 shall be used to pay the annual license fee of WICHE unless outside sources are available to pay for the WICHE annual license fee, then $100,000 shall be used for scholarships and grants, as shown in Schedule A.

(f) For programs and activities not specifically mentioned, the expenditure authority shall be the Secretary of Finance.

Section 711. Department of Public Lands.

(a) Pursuant to 1 CMC § 2803 of the Commonwealth Code, Department of Public Lands (DPL) submitted a budget of $5,777,092. The funds allocated to the personnel budget of DPL reflects an 80 hour work schedule per pay period. The DPL, pursuant to the Memorandum of Agreement, executed on February 17, 2023, between DPL and the Department of Lands and Natural Resources (DLNR) is authorized to pay for services provided by the personnel of the DLNR, not limited to the Division of Parks and Recreation, of all three senatorial districts. ~~Provided further, DPL shall provide payments for the landscaping and ground maintenance of all properties that fall under the purview of Parks and Recreation.~~

~~(b) Pursuant to a formal Memorandum of Agreement (MOA) between the Department of Public Lands and the Department of Lands and Natural Resources (DLNR), and the Mayors of Rota and Tinian & Aguiguan, DPL is authorized to expend up to $800,000 annually for maintenance and security of public lands, including designated parks, recreational areas, and other real estate properties, inclusive of the former Rota Resort, the former Tinian Dynasty, the former Kanoa Resort, and the former Marianas Resort, under DPL's jurisdiction.~~

Section 712. Financial Data and Transparency Information Access.

(a) Access Provided to Legislative Fiscal Analysts.

Notwithstanding any provision of law to the contrary, training and access to the following shall be provided:

(1) The Munis Financial Management Information System or other financial and accounting system to obtain the following: monthly collections and expenditures, including but not limited to funds status, and detailed expenditure reports in a format that is exportable or convertible to Excel files; and

(2) The following reports in a format that is exportable or convertible to Excel files shall be provided to the CNMI Legislative Fiscal Analysts 30 days after the effective date of this Act:

(A) All revolving accounts;

(B) All business activities listed in Schedule A;

(C) All accounts listed as earmarks in the Budget Authority Act;

(D) All debt service payments, including payments to the Settlement Fund, and Series A and Series B Funds;

(E) All revenue accounts in the First, Second, and Third Senatorial Districts that are identified as budgetary resources in the Budget Authority Act;

(3) Any other financial information, not legally privileged or protected, relating to the CNMI Government's expenditure of public funds, as needed and requested, in writing, within 10 days of said request.

Section 713. Reporting Requirement.

In Fiscal Year 2027, the expenditure authorities of the foregoing activities listed in Chapter 7 and the CNMI Public School System, shall submit to the

Presiding Officers of the Legislature, Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means, a fund status report on the expenditures for personnel and operations of each government entity, and the payments of the public auditor's fee, for the quarter ended and, if applicable, year-to-date totals as of the close of the reporting period.

CHAPTER VIII. NON GENERAL REVENUE SOURCES

Section 801. Administrative Provisions.

(a) Notwithstanding 1 CMC § 7204, the non-General Revenue source funds allocated for Fiscal Year 2027 shall be allotted monthly; except programs that require one-time payments may receive advance allotments.

(b) Notwithstanding any law to the contrary, the Secretary of Finance shall submit to the Presiding Officers of the Legislature, at the end of each quarter, a fund status report on the non-General Revenue sourced funds that are transferred in and out of government organizational codes and their respective accounts, pursuant to Section 802 of this Act.

Section 802. Non General Revenue Sources.

(a) Tobacco Settlement Funds. Pursuant to 3 CMC § 2173 and the funds allocated in this section pursuant to the submittal of a program and expenditure plan to the Secretary of Finance, the Tobacco Settlement funds in the amount of $541,597.00, not subject to reprogramming or fiscal year limitation, shall be allocated as follows:

(1) Public Health	$284,338.40
(2) CNMI Public School System	$108,319.40
(3) Coalition of Private Schools	$40,619.80
(4) Mayor of Rota	$54,159.70
(5) Mayor of Tinian	$54,159.70

The expenditure authorities of the funds allocated pursuant to this Section 802(a) shall be the persons authorized by law for each respective office or agency. The expenditure authorities shall provide accountability and transparency by providing within 30 days after the end of each quarter an expenditure report of the funds to the governor and the Presiding Officers of the Legislature.

(b) Commonwealth Worker Fund (Source: U.S.P.L. 115-218).

In accordance with U.S. Public Law 115-218, the sum of $894,650.00 in Commonwealth Worker Fee Funds shall be available for the sole and exclusive purpose of funding vocational education, apprenticeships, or other training programs for United States workers by Commonwealth educational entities for Fiscal Year 2027. Provided that out of the $894,650.00 the following amounts shall be allocated for the sole and exclusive purpose of funding vocational education, apprenticeships, or other vocational training programs for United States workers:

(1) NMTech:	$536,790.00
(2) NMC:	$134,197.50
(3) CNMI DOL Registered Apprenticeship	$134,197.50
(4) PSS	$35,786.00

(5) CNMI DOL Administrative Cost $53,679.00

The expenditure authorities of all Commonwealth educational entities that receive Commonwealth Worker Fee Funds shall submit to the Presiding Officers of the Legislature, Chairperson of the Senate Committee on Fiscal Affairs and the Chairperson of the House Committee on Ways and Means, at the end of each quarter, a fund status report of the funds allocated under this subsection. Provided further, for purposes of data collection, all expenditure authorities shall 1) require all expenditure authorities of CW funds to register with the Department of Labor and 2) report on the status of all recipient placement into the workforce (or non-placement) of said funding.

The recipients of the funds in this subsection shall submit to the Governor and the Department of Labor the required education plans consistent with and mandated by U.S. Public Law 115-218.

(c) In the event that non general revenue sources are available to fund GHLI, such funds shall be used to pay for GHLI premiums and shall not be reprogrammed for any other purpose.

(d) Reporting Requirement. The expenditure authorities of the funds allocated pursuant to Section 802 shall provide accountability and transparency by providing within 30 days after the end of each quarter an expenditure report of the funds to the Governor and the Presiding Officers of the Legislature.

Section 803. Community Disaster Loan Financing. The Legislature recognizes that the Commonwealth's FY 2027 fiscal condition presents a

substantial risk to the continuity of essential public services and may require reductions in government operating hours, furloughs, or other measures that adversely affect the delivery of public services. The Legislature therefore requests the Executive Branch to pursue all federally available Community Disaster Loan financing for which the Commonwealth is eligible and to use approved loan proceeds, to the maximum extent permitted by federal law, to preserve essential governmental services and reduce the need for furloughs, reductions in hours, and other measures that would impair the delivery of those services in Fiscal Year 2027."

CHAPTER IX. GENERAL PROVISIONS

Section 901. Severability. If any provision of this Act, or its application to any person or circumstance, is held invalid, the invalidity does not affect other provisions or applications of the Act which can be given effect without the invalid provision or applications, and to this end the provisions of this Act are severable.

Section 902. Savings Clause. This Act and any repealer contained herein shall not be construed as affecting any existing right acquired under contract or acquired under statutes repealed or under any rule, regulation or order adopted under the statutes. Repealers contained in this Act shall not affect any proceeding instituted under or pursuant to prior law. The enactment of this Act shall not have the effect of terminating, or in any way modifying, any liability civil or criminal, which shall already be in existence at the date this Act becomes effective.

Section 903. Effective Date. This Act shall take effect on or after October 1, 2026, upon its approval by the Governor, or it becoming law without such approval.

Attested to by: _____
Linda B. Muña, House Clerk

Certified by: _____
SPEAKER EDMUND S. VILLAGOMEZ
House of Representatives
24th Northern Marianas Commonwealth Legislature

Approved this 5th day of October, 2026

_____
DAVID M. APATANG
Governor
Commonwealth of the Northern Mariana Islands

Detail Schedule A

Activity/Function	NOP	PERSONNEL	OPERATIONS	UTILITIES	TOTAL
Judicial Branch					
Justices & Judges	8	$1,145,430	$11,454	$0	$1,156,884
CNMI Supreme Court	8	$344,324	$3,444	$0	$347,768
CNMI Superior Court	34	$1,032,608	$10,326	$0	$1,042,934
Administrative	31	$1,058,638	$153,986	$200,000	$1,412,624
Law Revision Commission	3	$121,254	$1,212	$0	$122,466
Drug Court	8	$238,418	$2,384	$0	$240,802
Mental Health Court	6	$158,986	$1,590	$0	$160,576
Judicial Branch Total	**98**	**$4,099,658**	**$184,396**	**$200,000**	**$4,484,054**
Legislative Branch					
Current House Member's Salaries	20	$796,037	$0	$0	$796,037
House Member's Allocation	45	$0	$2,073,135	$0	$2,073,135
House Leadership	0	$0	$174,516	$0	$174,516
Current Senate Salaries	9	$361,466	$0	$0	$361,466
Senate Member's Allocation	27	$0	$932,911	$0	$932,911
Senate Leadership	0	$0	$174,516	$0	$174,516
Legislative Bureau	30	$1,117,398	$173,135	$157,880	$1,448,413
CNMI Youth Congress	1	$19,198	$54	$0	$19,252
Legislative Branch Total	**132**	**$2,294,099**	**$3,528,267**	**$157,880**	**$5,980,246**
Office of the Governor					
Office of the Governor	14	$613,247	$6,132	$0	$619,379
Governor's Discretionary Account	0	$0	$91,125	$0	$91,125
Office of the Governor Total	14	$613,247	$97,257	$0	$710,504
Office of the Lt. Governor					
Office of the LT. Governor	12	$400,982	$4,010	$0	$404,992
Lt. Gov's Discretionary Account	0	$0	$61,691	$0	$61,691
Office of the Lt. Governor Total	**12**	**$400,982**	**$65,701**	**$0**	**$466,683**

Detail Schedule A

Activity/Function	NOP	PERSONNEL	OPERATIONS	UTILITIES	TOTAL
Other Offices of the Gov and Lt. Gov					
Office of Management & Budget	6	$213,116	$2,131	$0	$215,247
Administrative Services	15	$430,066	$4,301	$0	$434,367
CNMI Homeland Security & Emergency Management Office	14	$263,661	$2,636	$0	$266,297
Office of Youth Affairs	0	$0	$0	$0	$0
Office of Planning & Development	4	$76,114	$761	$0	$76,875
Office of Parole Board	3	$85,095	$851	$0	$85,946
Office of Grants Management	15	$679,841	$6,798	$0	$686,639
Public Defender Office	6	$243,217	$2,432	$0	$245,649
Carolinian Affairs Office	10	$203,405	$2,122	$8,771	$214,298
Indigenous Affairs Office	4	$99,713	$997	$0	$100,710
Veteran's Affairs Office	8	$181,801	$1,818	$0	$183,619
Women's Affairs Saipan	3	$75,062	$750	$0	$75,812
Environmental Quality - Saipan	0	$0	$0	$0	$0
Zoning Board	6	$181,492	$1,815	$0	$183,307
CJPA	3	$93,141	$931	$0	$94,072
Vocational Rehabilitation Services	0	$0	$70,505	$0	$70,505
Medicaid Reimbursements	0	$0	$6,437,248	$0	$6,437,248
Medicaid Agency	20	$0	$0	$0	$0
Medicaid Enterprise Systems & Health Information Technology	20	$105,012	$344,217	$0	$449,229
Governor's Holding Account	0	$0	$0	$0	$0
Other Offices of the Gov and Lt. Gov Total	**137**	**$2,930,736**	**$6,880,313**	**$8,771**	**$9,819,820**
Department of Commerce					
Secretary of Commerce	13	$1	$1	$0	$2
Economic Development - Saipan	2	$1	$1	$0	$2
Statistical Research	4	$1	$1	$0	$2
Alcoholic Beverage Control	15	$1	$1	$0	$2
Enforcement and Compliance	5	$1	$1	$0	$2
Workers Compensation Commission	3	$1	$1	$0	$2
Foreign Corporation Liaison	0	$0	$1	$0	$1
Department of Commerce Total	**42**	**$6**	**$7**	**$0**	**$13**
Department of Community & Cultural Affairs					
Secretary of CCA	8	$194,717	$1,947	$0	$196,664
Youth Services - Saipan	10	$236,655	$2,366	$0	$239,021
Child Care Licensing Program	4	$114,668	$1,147	$0	$115,815
Historical Preservation - Saipan	11	$277,037	$2,770	$0	$279,807
Office of Aging - Saipan	5	$172,068	$1,721	$0	$173,789
Council for Arts & Culture	0	$0	$1	$0	$1
Low Income Home Energy Assistance Program	2	$40,897	$1,805	$139,648	$182,350
Chamorro/Carolinian Language Commission	5	$135,433	$1,354	$0	$136,787
NAP	0	$0	$142,420	$0	$142,420
Department of Community & Cultural Affairs Total	**45**	**$1,171,475**	**$155,531**	**$139,648**	**$1,466,654**

Detail Schedule A

Activity/Function	NOP	PERSONNEL	OPERATIONS	UTILITIES	TOTAL
Department of Corrections					
Secretary of Corrections	124	$2,487,025	$800,047	$0	$3,287,072
Juvenile Detention Unit	3	$81,438	$814	$0	$82,252
Department of Corrections Total	**127**	**$2,568,463**	**$800,861**	**$0**	**$3,369,324**
Department of Fire & Emergency Services					
Administration	11	$380,541	$3,806	$0	$384,347
Emergency Services	65	$1,954,967	$19,550	$0	$1,974,517
Fire Prevention & Arson Investigation	9	$293,920	$2,940	$0	$296,860
Emergency Medical Services	7	$249,585	$2,496	$0	$252,081
Logistical Support	6	$201,775	$2,018	$0	$203,793
DFEMS Training Section	2	$91,287	$913	$0	$92,200
DFEMS Dispatch Section	6	$88,227	$882	$0	$89,109
Department of Fire & Emergency Services Total	**106**	**$3,260,302**	**$32,605**	**$0**	**$3,292,907**
Department of Finance					
Secretary of Finance	18	$756,033	$7,560	$0	$763,593
Finance and Acct Saipan	25	$733,251	$7,333	$0	$740,584
Treasury	24	$372,851	$3,729	$0	$376,580
Revenue & Taxation - Saipan	59	$1,370,054	$13,701	$0	$1,383,755
Procurement & Supply - Saipan	12	$277,764	$2,777	$0	$280,541
Division of Customs & Biosecurity Services - Saipan	95	$2,469,502	$24,695	$0	$2,494,197
Office of Information Technology	9	$231,952	$815,801	$0	$1,047,753
Passport Office	2	$49,327	$493	$0	$49,820
Department of Finance Total	**244**	**$6,260,734**	**$876,089**	**$0**	**$7,136,823**
Department of Labor					
Secretary of Labor	5	$176,829	$1,768	$0	$178,597
Administrative Hearing Office	2	$48,070	$480	$0	$48,550
Employment Services	8	$196,390	$1,964	$0	$198,354
Labor Enforcement Fund	7	$196,374	$1,964	$0	$198,338
Department of Labor Total	**22**	**$617,663**	**$6,176**	**$0**	**$623,839**
Department of Land and Natural Resources					
Secretary of DLNR	6	$221,694	$2,217	$0	$223,911
Agriculture	16	$362,998	$3,630	$0	$366,628
Fish & Wildlife Saipan	9	$179,160	$1,791	$0	$180,951
Parks & Recreation - Saipan	52	$615,524	$6,155	$0	$621,679
Soil & Water Conservation - Saipan	0	$0	$0	$0	$0
Land Registration Saipan	6	$136,211	$1,363	$0	$137,574
Department of Land and Natural Resources Total	**89**	**$1,515,587**	**$15,156**	**$0**	**$1,530,743**
Department of Public Safety					
DPS Commissioner	2	$89,247	$892	$0	$90,139
Police - Saipan	129	$3,173,544	$31,735	$0	$3,205,279
Administrative Division	13	$356,641	$3,566	$0	$360,207
Motor Vehicles Division	11	$199,862	$1,999	$0	$201,861
Department of Public Safety Total	**155**	**$3,819,294**	**$38,192**	**$0**	**$3,857,486**
Department of Public Works					
Secretary Public Works	8	$287,042	$2,870	$0	$289,912
Building Safety Code	12	$307,090	$3,071	$0	$310,161
Roads & Grounds Division	1	$1	$1	$0	$2
Technical Services Division	21	$473,102	$4,731	$0	$477,833
Solid Waste Management Division	35	$559,634	$5,596	$0	$565,230
Department of Public Works Total	**77**	**$1,626,869**	**$16,269**	**$0**	**$1,643,138**
Executive Branch Total	**1,070**	**$24,785,358**	**$8,984,157**	**$148,419**	**$33,917,934**
First Senatorial District					
Mayor Rota	118	$1,801,288	$290,254	$150,000	$2,241,542
Municipal Council Rota	7	$99,199	$992	$0	$100,191

Detail Schedule A

Activity/Function	NOP	PERSONNEL	OPERATIONS	UTILITIES	TOTAL
Finance and Acct Rota	4	$112,932	$1,129	$0	$114,061
Revenue & Taxation - Rota	3	$57,148	$572	$0	$57,720
Procurement & Supply Rota	2	$54,262	$543	$0	$54,805
Customs and Biosecurity Service - Rota	11	$323,608	$3,236	$0	$326,844
Historic Preservation - Rota	2	$46,993	$470	$0	$47,463
Sports and Recreation - Rota	8	$177,526	$1,775	$0	$179,301
Labor Rota	5	$147,672	$1,477	$0	$149,149
Economic Development - Rota	4	$101,480	$1,015	$0	$102,495
Police - Rota	40	$898,295	$8,983	$0	$907,278
Fire & EMS - Rota	23	$681,816	$6,818	$0	$688,634
Agriculture - Rota	12	$291,374	$2,913	$0	$294,287
Fish & Wildlife Rota	5	$106,101	$1,061	$0	$107,162
Parks & Recreation - Rota	3	$56,816	$568	$0	$57,384
Soil & Water Conservation - Rota	1	$17,599	$176	$0	$17,775
Land Registration Rota	2	$45,397	$454	$0	$45,851
Operations & Maintenance - Rota	20	$393,076	$3,931	$0	$397,007
Public Library - Rota	1	$12,508	$125	$0	$12,633
Contingency - Rota	0	$0	$0	$0	$0
First Senatorial District Total	**271**	**$5,425,090**	**$326,492**	**$150,000**	**$5,901,582**
Second Senatorial District					
Mayor Tinian	126	$2,596,200	$301,594	$150,000	$3,047,794
Mayor Contingency Tinian	0	$0	$0	$0	$0
Municipal Council Tinian	7	$134,986	$1,350	$0	$136,336
Finance and Acct Tinian	2	$53,744	$537	$0	$54,281
Revenue & Taxation - Tinian	4	$79,668	$796	$0	$80,464
Procurement & Supply Tinian	2	$28,141	$281	$0	$28,422
Customs and Biosecurity Service - Tinian	13	$389,534	$3,895	$0	$393,429
Historic Preservation - Tinian	2	$39,785	$398	$0	$40,183
Office of Aging - Tinian	4	$70,744	$707	$0	$71,451
Sports and Recreation - Tinian	6	$129,720	$1,297	$0	$131,017
Labor Tinian	8	$205,582	$2,056	$0	$207,638
Economic Development - Tinian	7	$132,413	$1,324	$0	$133,737
Police - Tinian	34	$854,433	$8,545	$0	$862,978
Fire - Tinian	19	$529,959	$5,299	$0	$535,258
Agriculture - Tinian	8	$194,364	$1,943	$0	$196,307
Fish & Wildlife Tinian	4	$70,839	$708	$0	$71,547
Parks & Recreation - Tinian	3	$47,786	$478	$0	$48,264
Soil & Water Conservation Tinian	1	$1	$0	$0	$1
Operations & Maintenance - Tinian	10	$157,755	$1,577	$0	$159,332
Tinian Public Library	3	$42,534	$426	$0	$42,960
Vacant Holding Account Tinian	0	$0	$0	$0	$0
Second Senatorial District Total	**263**	**$5,758,188**	**$333,211**	**$150,000**	**$6,241,399**
Third Senatorial District					
Mayor Saipan	83	$1,965,574	$547,165	$53,914	$2,566,653
Mayor Northern Islands	14	$343,356	$49,728	$0	$393,084
Municipal Council Saipan	5	$93,035	$930	$0	$93,965
Mayor of Saipan Contingency	0	$0	$0	$0	$0
Mayor of Northern Islands Contingency	0	$0	$0	$0	$0
Third Senatorial District Total	**102**	**$2,401,965**	**$597,823**	**$53,914**	**$3,053,702**

Detail Schedule A

Activity/Function	NOP	PERSONNEL	OPERATIONS	UTILITIES	TOTAL
Boards and Commissions					
Civil Service Commission	2	$80,937	$809	$0	$81,746
Office of Personnel Management - Saipan	17	$558,998	$5,590	$0	$564,588
Office of Personnel Management - Tinian	1	$30,337	$303	$0	$30,640
Office of Personnel Management - Rota	2	$49,341	$493	$0	$49,834
Commonwealth Election Commission	6	$145,123	$1,452	$0	$146,575
Board of Professional Licensing	2	$61,093	$611	$0	$61,704
Commonwealth Public Utilities Commission	1	$46,696	$466	$0	$47,162
Commonwealth Casino Commission	0	$0	$0	$0	$0
Commonwealth Cannabis Commission	0	$0	$0	$0	$0
CNMI Cannabis Commission Board	0	$0	$0	$0	$0
Political Status Commission	0	$0	$0	$0	$0
Boards and Commissions Total	**31**	**$972,525**	**$9,724**	**$0**	**$982,249**
Independent Program					
Scholarship and Grants	7	$178,600	$537,197	$0	$715,797
Substance Abuse Prevention	12	$297,748	$2,977	$0	$300,725
Elected Attorney General	48	$2,093,803	$61,338	$0	$2,155,141
Active Emplyees DC Emplyr Cntrbtn.	0	$0	$0	$0	$0
GHLI: Retirees	0	$1,051,892	$10,519	$0	$1,062,411
Marianas Bound Karidat	0	$0	$0	$0	$0
Active EE ER Health Ins Cntrbn.	0	$2,003,496	$20,035	$0	$2,023,531
25% Retirees' Pension Benefits	0	$1	$0	$0	$1
Government Utilities	0	$0	$17,866	$1,786,587	$1,804,453
Joeten/Kiyu Public Library	16	$349,795	$3,498	$0	$353,293
General Fund Deficit Reduction	0	$0	$0	$0	$0
NMIRF - Gov/Lt. Gov Pension	0	$52,495	$525	$0	$53,020
Judgement Against Government	0	$0	$0	$0	$0
Commonwealth Museum	0	$0	$0	$0	$0
Government Operational Costs	0	$0	$762,420	$0	$762,420
Public Assistance Matching	0	$0	$0	$0	$0
CNMI State Soil and Water Conservation Districts, Inc.	1	$1	$0	$0	$1
Independent Program Total	**84**	**$6,027,831**	**$1,416,375**	**$1,786,587**	**$9,230,793**
Other Programs (Transfers to Agencies)					
Commonwealth Healthcare Corp. Subsidy	0	$0	$1	$0	$1
Health Network Program	0	$0	$1,567,202	$0	$1,567,202
Northern Marianas College (NMC)	166	$0	$4,000,000	$0	$4,000,000
NMC Board of Regents	0	$0	$44,640	$0	$44,640
Marianas Visitors' Authority	49	$139,901	$1,400	$0	$141,301
Public School System	835	$0	$25,028,571	$0	$25,028,571
PSS Board	6	$0	$153,131	$0	$153,131
NMTI	0	$0	$1	$0	$1
Other Programs (Transfers to Agencies) Total	**1,056**	**$139,901**	**$30,794,946**	**$0**	**$30,934,847**
General Fund Grand Total	**3,107**	**$51,904,615**	**$46,175,391**	**$2,646,800**	**$100,726,806**
Department of Public Lands	75	$2,710,889	$2,936,703	$129,500	$5,777,092
General Fund Grand Total with DPL	**3,182**	**$54,615,504**	**$49,112,094**	**$2,776,300**	**$106,503,898**