



Arnold I. Palacios
Governor

David M. Apatang
Lieutenant Governor

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
OFFICE OF THE GOVERNOR**

March 8, 2023

GOV 2023-389

The Honorable Edmund S. Villagomez
House Speaker
23rd Northern Marianas Commonwealth Legislature
Saipan, Northern Mariana Islands 96950

The Honorable Edith E. DeLeon Guerrero
President of the Senate
23rd Northern Marianas Commonwealth Legislature
Saipan, Northern Mariana Islands 96950

Re: Revisions to the Appropriations and Budget Authority Act for FY 2023

Dear Speaker Villagomez and President DeLeon Guerrero:

Our government is facing a fiscal crisis of immense proportions, and we must make difficult and painful decisions in the coming months. Major budget assurances that were made to the Legislature by the previous administration in negotiating the passage of the Appropriations and Budget Authority Act of 2023, Public Law 22-22, lacked actual funding and cannot be fulfilled. These budget assurances were intended to be backed by federal funds, namely the American Rescue Plan Act (ARPA) and the Community Disaster Loan (CDL) funds, both of which have been overspent and overcommitted and are no longer available to support government operations. I am therefore submitting a revised budget plan for the remainder of the fiscal year, which is necessary to keep the government functional and ensure continuity of essential services.

Furthermore, a revised budget for FY 2023 is necessary to take into account adjusted projections in local revenue collections, in accordance with Title 1, Section 7604 of the Commonwealth Code, the Planning and Budgeting Act. Based on collections posted in the first and second quarters of the current fiscal year, and our analysis of revenue trends in the last three fiscal years, we project a modest 11% uptick in local revenue collections, or approximately \$11.8 million.

As described in further detail in Schedule A (Enclosure 4), I propose to reallocate these anticipated additional revenues to cover government operations and other priority obligations for the remainder of the fiscal year. I also request additional and temporary reprogramming flexibility of up to 50% of the funds appropriated to the operations and activities of the departments, agencies, and offices of the executive branch, cumulative and in total.

Removal of ARPA Funding from the FY 2023 Budget

In total, the Commonwealth received \$481.8 million, pursuant to Section 602 of the American Rescue Plan Act. These funds were intended to aid the Commonwealth in our response and recovery efforts to mitigate the impacts of the Covid-19 pandemic, including shortfalls in the General Fund for government operations. These ARPA funds should have been sufficient to cover expenditures for three more years, through 2026. My Fiscal Response Team (FRT), however, has determined that the Commonwealth's ARPA funds were overspent and overcommitted within 18 months of receipt.

Based on the assurances of the previous administration, Public Law 22-22 assumed the availability of ARPA funds to cover:

- 1) 100% of the personnel costs for more than 500 full-time employees;
- 2) 20% of the personnel costs for nearly all other employees across the government; and
- 3) 100% of non-personnel operational costs at FY 2022 appropriation levels for all three branches of government.

For the remainder of the fiscal year, local revenues must be utilized to sustain government operations and services. The Commonwealth faces no other choice but to revise the Appropriations and Budget Authority Act for FY 2023 to reflect the depletion of ARPA funds by removing ARPA as an identified resource to pay government operational costs.

Furthermore, ARPA funds are no longer available to support personnel costs to the extent provided in the FY 2023 appropriations act. The depletion of ARPA funds that were intended to cover 20% of the government's personnel costs would have resulted in a corresponding reduction in personnel hours, from 80 to 64 hours per pay period. However, as we monitor cash collections and the effectiveness of cost containment measures, the revised budget we propose instead provides for a temporary reduction from 80 to 72 hours.

Depletion of the CDL Fund and Impacts on Medicaid Match and 25% Retiree Pensions

A revised budget for FY 2023 is also necessary because of certain other budget assurances made to the Legislature that lacked actual funding. Specifically, the former Secretary of Finance assured the Legislature of the availability of Community Disaster Loan (CDL) funds to cover \$7.2 million for the local match for the Medicaid Program and \$13 million for the payment of the 25% portion of retiree pensions. My Fiscal Response Team has determined, however, that the CDL funds have been depleted and are not available to cover either of these obligations for the remainder of the fiscal year. These obligations will have to be covered by local revenues, including federal reimbursements owed to the Commonwealth.

Adjusted Local Revenue Projections for FY 2023

The Acting Secretary of Finance has informed me that the revenue collections for the first and second quarters of Fiscal Year 2023 show an upward trend. Based on our analysis of the Commonwealth's revenue trend in the last three fiscal years, we expect to collect more than the revenue estimates provided in Public Law 22-22 and House Concurrent Resolution No. 22-2, SD1, by about 11%, or \$11.8 million, by the end of FY 2023. See Enclosure 1, FY 2023 Revised Revenue Estimates.

The anticipated gains in revenues for FY 2023 stem primarily from the business gross revenue tax generated from retail, hotel, and construction activities throughout the Commonwealth. I am cautiously optimistic that the modest increase in airline seats from Seoul, Korea to Saipan and improving arrival numbers from both Korea and Japan in FY 2023 will further aid in sustaining the government's positive trend in revenue collections for the remainder of the fiscal year.

Proposed Allocations and Assumptions for the FY 2023 Revised Budget

The revised budget proposal incorporates the following considerations and assumptions:

- 1) Removal of the American Rescue Plan Act allocation in P.L. 22-22;
- 2) Depletion of the Community Disaster Loan fund, and the resulting lack of available funding for the 25% portion of retiree pensions, and the local match requirement for Medicaid;
- 3) Reduction in work hours from 80 to 72 for all departments and agencies funded by ARPA;
- 4) Continued payment of debt service as provided in P.L. 22-22;
- 5) Continued payment of the government's obligations to the Settlement Fund to cover 75% of retiree pensions, or approximately \$36 million as provided in P.L. 22-22;
- 6) Transfer of the constitutionally mandated 25% to the Public School System, including \$2.9 million in additional local revenues projected for FY 2023;
- 7) Allocation of approximately \$859,000 in local revenues to cover government operations for the remainder of the fiscal year;
- 8) Allocation of approximately \$1 million in local revenues for the government's Group Health and Life Insurance for the remainder of the fiscal year;

- 9) Transfer of approximately \$1 million to the Commonwealth Healthcare Corporation to support the operations and administration of the Health Network Program. Last month I signed Public Law 22-33, which formally establishes the Health Network Program under the Commonwealth Healthcare Corporation, and transitions the program formerly known as off-island medical referral to CHCC. This allocation shall be in addition to the \$1.16 million already provided in Public Law 22-22.

The proposed revision to the FY 2023 budget also assumes the continued suspension of certain earmarks as provided in P.L. 22-22, with the following exception, which I request to be restored for its intended purposes:

- 1) Revenue and Taxation Enforcement (4 CMC §1503) - to support the tax auditing, and collections efforts of the Division of Revenue and Taxation.

The revised FY 2023 budget further assumes the additional suspension of the following earmarking provision:

- 1) Indirect Cost Reimbursement to the Office of Grants Management (35%, 1 CMC 2893)

Additionally, the revised FY 2023 budget clarifies that although the earmark for the Solid Waste Management Revolving Fund in 4 CMC section 1402(g)(1) remains suspended pursuant to P.L. 22-22 with respect to excise taxes, all other monies collected for solid waste management pursuant to 2 CMC section 3551, including fees, will continue to be deposited in the Solid Waste Management Revolving Fund to support the operations and grant assurances of the government's solid waste program.

The revised estimated total gross revenues and resources for FY 2023 is \$164,198,069. Less adjustments for debt service obligations, Settlement Fund minimum annual payment, and other earmarks, the revised estimated total of net gross revenues and resources for FY 2023 is \$116,193,798.

The total identified budgetary resources for FY 2023 before transfers out and debt service appropriation are illustrated in Enclosure 2, Revised Budgetary Resources. A distribution on the uses of available resources in the operating budget is illustrated in Enclosure 3, Estimated Budgetary Resources with Earmarks.

Federal Reimbursements and Outside Sources

I anticipate that the net budget requirement will be further reduced by expenditures to be absorbed by non-General Fund sources, namely Compact Impact reimbursements and CW fees in the amounts of \$1,983,455 and approximately \$1,500,000 respectively. Our estimate of CW fees that we anticipate in Fiscal Year 2023 is conservative, based on our assumption of 7,500 CW permit renewals, or 68% of the total 11,000 permits that may be authorized for 2023. CW fees may be used for vocational education, apprenticeships, or other training for U.S. workers. I propose to allocate the \$1.5 million in anticipated CW fees to the Northern Marianas College; any CW fees collected and remitted beyond \$1.5 million shall be allocated to the Northern

Marianas Technical Institute.

My administration is also aggressively pursuing other federal reimbursements owed to the Commonwealth. We continue to press upon the CNMI Public Assistance Office and the Federal Emergency Management Agency to urgently process reimbursements for all major disasters declared in the CNMI since 2015. We intend to apply the funds received in FEMA reimbursements to cover at least a portion of the Commonwealth's obligations to meet the local match requirement for Medicaid and the 25% portion of retiree pensions.

However, a significant amount of the Commonwealth's anticipated reimbursements from the federal government must be used to replenish ARPA funds that were in effect borrowed during the previous administration. The Fiscal Response Team has determined a total of approximately \$116.3 million of ARPA funds were used to pay General Fund obligations for Super Typhoon Yutu, Covid-19, and operations. Of this amount, the FRT identified payments totaling approximately \$78.6 million that were not part of the Commonwealth's ARPA spending plan approved by the U.S. Treasury, and may be required to be reimbursed with local revenues if amendments to the spending plan are not made. My administration is preparing to submit to the U.S. Treasury a request for amendments to the Commonwealth's ARPA spending plan.

Temporary Increase in Reprogramming Authority for the Executive Branch

Given the severe fiscal challenges confronting the government, and the shortfalls we may face in the remainder of the fiscal year that will impact essential programs and services, I request your consideration to temporarily grant me up to 50% reprogramming authority for the total funds appropriated to the departments, agencies, and offices of the executive branch. Although my administration will exert every effort to stay within our means and the 25% reprogramming authority already provided in the Planning and Budgeting Act, we may need expanded flexibility to address critical issues as they arise for the remainder of the fiscal year.

Cost Containment Measures

To reduce government spending and contain costs, my administration has thus far implemented the following actions:

- 1) Termination of approximately 500 ARPA-funded positions that could not be sustained with the funding available. Further reductions in the government's workforce may be necessary;
- 2) Suspension of within-grade increases across all programs;
- 3) Cancellation of government purchase cards and travel cards;
- 4) Limitations on locally-funded government travel;
- 5) Close monitoring and restrictions on the payment of overtime;
- 6) Inventory of government-paid cell phones and landlines, and cancellation of

- nonessential cell phone and landline service;
- 7) Ongoing review and termination of vehicle leases and office leases in the executive branch;
 - 8) Ongoing review of vacant positions that may be temporarily eliminated so that lapsed funds may be used for operations for the remainder of the fiscal year; and
 - 9) Ongoing review of the functions of government offices and departments that can be merged or streamlined to improve efficiency and reduce duplication. Thus far, a Memorandum of Agreement has been signed between the Department of Public Lands and the Department of Lands and Natural Resources, for DPL to absorb 50% of DLNR's personnel costs for grounds maintenance of public lands surrounding beaches, parks, and highways. I will also issue an executive order transferring the key functions and staff of the Infrastructure Recovery Program to the Office of Planning and Development.

Revenue Collection and Auditing Efforts

The revised budget proposal restores earmarked funds to support the enforcement initiatives of the Division of Revenue and Taxation, and I have directed the Acting Finance Secretary to accelerate and expand the efforts needed for the collection of taxes and fees owed to the Commonwealth. I have additionally requested assistance from the Office of the Public Auditor, the Office of the Attorney General, and federal partners to expedite the completion of the Commonwealth's overdue Single Audit reports, conduct a forensic audit of the management and expenditure of ARPA funds awarded to the Commonwealth, and pursue recovery of any misspent funds. I am also seeking federal technical assistance to enhance the capacity of the Division of Revenue and Taxation to conduct tax audits, collections, and enforcement.

Conclusion

The revised budget proposed herein fulfills the executive branch's responsibility as required by the Constitution and 1 CMC §7604(b). As detailed herein, my administration has initiated a multi-pronged effort to contain costs, increase collections, pursue federal reimbursements and outside funding sources, and audit the federal and local accounts of the government.

The Special Assistant for Management and Budget and the Acting Secretary of Finance are available to discuss the details of this proposed revision to the CNMI Budget for Fiscal Year 2023. We will continue to closely monitor the government's expenditures and collections, as well as events that might affect this budget, and will promptly inform the Legislature if and when changes are appropriate.

Achieving fiscal stability and recovery will require the collective efforts of all branches of the government, as well as the support of our community. Lieutenant Governor Apatang and I are committed to maintaining open and transparent communications with the Legislature and the people we serve, as we work together to right our ship of state and place the Commonwealth on the path to fiscal sustainability.

Thank you.

Sincerely,



ARNOLD I. PALACIOS

Governor

Enclosures:

1. FY 2023 Revised Revenue Estimates
2. Revised Budgetary Resources
3. Estimated Budgetary Resources with Earmarks
4. Schedule A

cc: Lt. Governor
All Members, House of Representatives and the Senate
Acting Secretary of Finance
Acting Special Assistant for Administration
Acting Special Assistant for Programs and Legislative Review
Attorney General
All Mayors of the Municipalities
All Municipal Councils
Executive Assistant for Carolinian Affairs

Attachment B - FY2023 Revised Revenue Estimates

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
 DEPARTMENT OF FINANCE
 Quarterly Revised Revenue Forecast for FY2023

REVENUE SOURCE	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Revised Total Forecast
TAXES					
<i>Income tax:</i>					
1 Business Gross Revenue Tax	13,733,233	16,244,191	16,944,077	15,818,121	62,739,623
2 Wage & Salary Tax	6,259,454	7,228,951	7,393,491	7,566,853	28,448,748
3 Personal NMTIT	370,085	375,580	438,377	523,630	1,707,673
4 Corporate NMTIT	546,414	644,829	576,834	693,655	2,461,732
5 Gaming Jackpot Tax	231,415	236,631	228,699	244,941	941,685
6 Penalties/Interest Delinquent Taxes	78,655	121,126	122,853	97,717	420,350
Total Income Taxes	\$ 21,219,255	\$ 24,851,308	\$ 25,704,330	\$ 24,944,918	\$ 96,719,811
<i>Excise Taxes:</i>					
7 Cigarettes (Post P.L. 18-64 eff 9-16-2014)	2,825,751	3,164,841	3,468,422	3,871,685	13,330,698
8 Beer & Malt Beverages	823,997	922,876	808,201	886,159	3,441,232
9 Other Commodities	5,255,552	5,886,219	6,194,272	5,932,764	23,268,807
Sub-Total Excise Taxes	\$ 8,905,300	\$ 9,973,936	\$ 10,470,894	\$ 10,690,608	\$ 40,040,738
<i>Hotel/Bar/Beautification Taxes:</i>					
10 Hotel Occupancy Tax	1,106,932	1,737,369	1,312,796	1,618,278	5,775,374
11 Bar Tax	166,973	227,668	202,709	210,478	807,828
12 Beautification Tax	282,895	318,321	315,107	313,165	1,229,488
Sub-Total Hotel/Bar/Beautification Taxes	\$ 1,556,799	\$ 2,283,358	\$ 1,830,611	\$ 2,141,922	\$ 7,812,690
<i>Liquid Fuel Tax</i>					
13 Non Aviation Fuel	612,523	607,210	708,046	670,848	2,598,627
14 Aviation Fuel	72,801	89,061	87,347	84,388	333,596
Sub-Total Liquid Fuel Tax	\$ 685,324	\$ 696,271	\$ 795,393	\$ 755,236	\$ 2,932,223
<i>Beverage Container Tax</i>					
15 Soft drinks & Non-Dairy	195,459	180,845	215,958	216,592	808,855
16 Beer, Ale, Malt, Distilled Alcohol, Wine, and Sake	190,535	188,863	213,720	219,410	812,527
Sub-Total Beverage Container Tax	\$ 385,994	\$ 369,708	\$ 429,678	\$ 436,002	\$ 1,621,382
<i>Developers Infrastructure Tax</i>					
17 Dev. Inf. Tax	\$ -	\$ 61,316	\$ 61,316	\$ 61,316	\$ 183,948
Total Other Taxes	\$ 11,533,417	\$ 13,384,588	\$ 13,587,892	\$ 14,085,084	\$ 52,590,981
TOTAL TAXES	\$ 32,752,672	\$ 38,235,896	\$ 39,292,222	\$ 39,030,002	\$ 149,310,793
LICENSES AND FEES					
<i>Amusement Machine Licenses</i>					
18 Non-Gambling Machines	-	-	-	-	-
19 Poker Machines	633,981	1,209,835	743,619	490,326	3,077,762
20 Electronic Gaming Machines	225,194	573,791	837,202	523,528	2,159,716
Total Amusement Machine Licenses	\$ 859,176	\$ 1,783,626	\$ 1,580,822	\$ 1,013,855	\$ 5,237,478
<i>Other Licensees and Fees</i>					
21 Business License Fees	210,439	301,206	202,783	256,937	971,366
22 Vehicle Registration Fees	374,291	543,682	504,577	520,870	1,943,421
23 Operator License Fees (net)	69,980	95,809	126,916	129,066	421,772
24 Admiralty and Maritime Fees	780	1,370	1,377	1,566	5,093
25 Weapons Fees	3,913	5,707	7,993	10,575	28,188
26 Corporation Fees	18,356	82,288	34,847	24,270	159,761
27 Building Safety Code Fees	82,723	69,331	139,856	61,742	353,652
28 Passport Fees	54,648	98,972	108,084	75,634	337,338
29 Miscellaneous Licenses and Fees (net)	73,117	93,664	217,429	420,966	805,175
30 Solid Waste Disposal Fees	252,149	252,149	252,149	252,149	1,008,596
Total Other Licenses and Fees	\$ 1,140,396	\$ 1,544,179	\$ 1,596,011	\$ 1,753,775	\$ 6,034,361
TOTAL LICENSES AND FEES	\$ 1,999,571	\$ 3,327,805	\$ 3,176,833	\$ 2,767,630	\$ 11,271,839
<i>Charges for Services</i>					
31 Indirect Cost Reimbursement (Gross IDC Collections)	64,884	81,589	525,971	236,977	909,421
32 CIQ Overtime	48,570	55,864	66,791	71,054	242,277
33 Various Charges for Services	42,677	33,963	57,187	103,433	237,260
Total Charges for Services	\$ 156,130	\$ 171,416	\$ 649,948	\$ 411,464	\$ 1,388,959
<i>Other Revenue</i>					
34 Interest Income - Treasury	1,265	1,097	4,044	2,362	8,768
35 Business Privilege Fee	83,324	115,257	101,939	105,803	406,323
36 Lottery Commission Revenue	32,191	42,421	36,328	48,335	159,275
37 Miscellaneous Revenue	110,713	55,915	55,631	66,316	288,575
Total Other Revenue	\$ 227,493	\$ 214,690	\$ 197,941	\$ 222,817	\$ 862,941
TOTAL FEES, SERVICES, AND OTHER REVENUE	\$ 2,383,194	\$ 3,713,911	\$ 4,024,722	\$ 3,401,911	\$ 13,523,739
TOTAL TAXES AND FEES	\$ 35,135,867	\$ 41,949,807	\$ 43,316,945	\$ 42,431,913	\$ 162,834,531
TRANSFERS IN/OTHER INTERNAL SOURCES					
38 MPLT Interest Transfer In	16,388	(1,641)	-	822,753	837,500
39 OPA Current FY Automatic Agency 1%	179,165	150,269	113,431	83,173	526,038
40 Other Transfers In	-	-	-	-	-
TOTAL TRANSFERS IN/OTHER INTERNAL RESOURCES	\$ 195,554	\$ 148,628	\$ 113,431	\$ 905,926	\$ 1,363,538
TOTAL REVENUE PRIOR TO TRANSFERS OUT	\$ 35,331,420	\$ 42,098,435	\$ 43,430,375	\$ 43,337,839	\$ 164,198,069

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
 DEPARTMENT OF FINANCE
 Quarterly Revised Revenue Forecast for FY2023

REVENUE SOURCE		REVENUE FORECAST FY2023				Revised Total Forecast
	Quarter 1	Quarter 2	Quarter 3	Quarter 4		
Special Earmarks						
41 Cigarette Excise Tax to Tobacco Control (PL 13-38) (Sus. FY2020)	-	-	-	-	-	-
42 Excise Tax Transfer to Solid Waste R/F 10% (PL 13-42)	-	-	-	-	-	-
43 7% Solid Waste R/F per 4 CMC §1402(g)(1) - PL 18-64	-	-	-	-	-	-
44 CIQ Overtime Revolving Fund	(55,381)	(55,381)	(55,381)	(55,381)	(55,381)	(221,523)
45 MVA - Hotel (80%) 4 CMC §1803b	-	-	-	-	-	-
46 OPA Transfers	-	-	-	-	-	-
47 PSS Technical Education (4 CMC §1503)	-	-	-	-	-	-
48 Revenue and Taxation Enforcement (4 CMC §1503(c))	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(200,000)
49 GHLI - 50% Cigarette 4 CMC §1402(g)(3) - PL 18-64	-	-	-	-	-	-
Subtotal Special Revenue Earmarks	(105,381)	(105,381)	(105,381)	(105,381)	(105,381)	(421,523)
General Earmarks						
50 Cancer Fund - 3% Excise 4 CMC §1402(g)(2) (Suspended FY2020)	-	-	-	-	-	-
51 NMIRF - Hotel (20%) 4 CMC §1803b	-	-	-	-	-	-
52 NMIRF - Alcohol Container (30%) 4 CMC §1803b	-	-	-	-	-	-
53 MVA - Alcohol Container (20%) 4 CMC §1803b	-	-	-	-	-	-
54 Retirement DB Plan Members Fund (15% E-gaming PL 18-30)	-	-	-	-	-	-
55 Northern Marianas RF account (60% E-gaming PL 18-30)	-	-	-	-	-	-
56 ABTC Enforcement Operations (4 CMC §5578)	-	-	-	-	-	-
57 Ambulance Fee Revolving Fund (PL 13-12)	-	-	-	-	-	-
58 Solid Waste Fund (2 CMC §3551)	-	(252,149)	(252,149)	(252,149)	(252,149)	(756,447)
59 Driver License Fees (PL 20-39)	-	-	-	-	-	-
60 BMV Fund (9 CMC §2118, §2119)	-	-	-	-	-	-
61 Foreign Worker Fee Fund (PL 17-01; Suspended indefinitely)	-	-	-	-	-	-
62 IDC Reimbursement to Office of Grants Management (35%, 1 CMC § 2893)	-	-	-	-	-	-
Subtotal General Earmarks	-	(252,149)	(252,149)	(252,149)	(252,149)	(756,447)
General Earmarks for Local Appropriation						
63 3rd Senatorial District (15% E-gaming PL 18-30)	-	-	-	-	-	-
64 1st Senatorial District (5% E-gaming PL 18-30)	-	-	-	-	-	-
65 2nd Senatorial District (5% E-gaming PL 18-30)	-	-	-	-	-	-
66 3rd & 2nd Senatorial (PL 20-59, 4CMC § 1508, Amusement/Poker/Pachinko Slot Machines)	-	-	-	-	-	-
67 Developers Infrastructure Tax (100%)	-	(61,316)	(61,316)	(61,316)	(61,316)	(183,948)
Subtotal General Earmarks for Local Appropriations	-	(61,316)	(61,316)	(61,316)	(61,316)	(183,948)
Total Earmarks and Transfers out	\$ (105,381)	\$ (418,846)	\$ (418,846)	\$ (418,846)	\$ (418,846)	\$ (1,361,918)
TOTAL IDENTIFIED BUDGETARY RESOURCES	\$ 35,226,039	\$ 41,679,589	\$ 43,011,530	\$ 42,918,993	\$ 162,836,151	
LESS Debt Service Previously Appropriated						
Appropriated for 2003A \$40 million Bond Payment						
Appropriated for 2007A Refunding Bond Payment	(904,875)	(904,875)	(904,875)	(904,875)	(904,875)	(3,619,500)
Appropriated for 2007B Refunding Bond Payment	(828,375)	(828,375)	(828,375)	(828,375)	(828,375)	(3,313,500)
Appropriated for 2020 Pension Obligation Note Payment	(721,650)	(721,650)	(721,650)	(721,650)	(721,650)	(2,886,600)
MPLT 2019 Loan	-	-	-	-	(822,753)	(822,753)
Total Reduction for Appropriated Debt Service	(2,454,900)	(2,454,900)	(2,454,900)	(2,454,900)	(3,277,653)	(10,642,353)
LESS Settlement Agreement						
Appropriated for Payment of NMI Settlement Fund	(9,000,000)	(9,000,000)	(9,000,000)	(9,000,000)	(9,000,000)	(36,000,000)
Total Reduction for Settlement Agreement	(9,000,000)	(9,000,000)	(9,000,000)	(9,000,000)	(9,000,000)	(36,000,000)
TOTAL for DEBT SERVICE/SETTLEMENT AGREEMENT	\$ (11,454,900)	\$ (11,454,900)	\$ (11,454,900)	\$ (12,277,653)	\$ (46,642,353)	
TOTAL IDENTIFIED BUDGETARY RESOURCES AVAILABLE FOR APPROPRIATION	\$ 23,771,139	\$ 30,224,689	\$ 31,556,650	\$ 30,641,340	\$ 110,193,798	

Table 1. Revised - Budgetary Resources

Budgetary Resources	P.L. 22-22	Revised Estimates	Variance - inc./(dec.)	% change
Business Gross Revenue Tax	\$ 57,488,938	\$ 62,739,623	\$ 5,250,685	9%
Income Taxes	\$ 31,141,528	\$ 33,980,188	\$ 2,838,660	9%
Excise Taxes	\$ 36,768,460	\$ 40,040,737	\$ 3,272,277	9%
Other Taxes	\$ 11,322,919	\$ 12,550,243	\$ 1,227,324	11%
Licenses and Fees	\$ 10,278,382	\$ 11,271,839	\$ 993,457	10%
Charges for Services	\$ 1,256,870	\$ 1,388,959	\$ 132,089	11%
Other Revenue	\$ 2,158,395	\$ 2,226,479	\$ 68,084	3%
Total General Fund Revenues	\$ 150,415,492	\$ 164,198,068	\$ 13,782,576	9%
Less: Total Earmarks & Transfers Out	\$ (213,325)	\$ (1,361,918)		
Less: Total Debt Service Payments/ Settlement Fund	\$ (45,849,600)	\$ (46,642,353)		
Net Available Budgetary Resources	\$ 104,352,567	\$ 116,193,797	\$ 11,841,230	
Revised Budgetary Resources Available	\$ 104,374,369	\$ 116,193,797	\$ 11,819,428	11%
variance with Net Available Budgetary Resources	\$ (21,802)	\$ -	\$ 21,802	

Table 1. Revised - Budgetary Resources

Budgetary Resources	P.L. 22-22 Estimates	Revised Estimates	Variance - inc. / (dec.)	% change
Business Gross Revenue Tax	\$ 57,488,938	\$ 62,739,623	\$ 5,250,685	9%
Income Taxes	\$ 31,141,528	\$ 33,980,188	\$ 2,838,660	9%
Excise Taxes	\$ 36,768,460	\$ 40,040,737	\$ 3,272,277	9%
Other Taxes	\$ 11,322,919	\$ 12,550,243	\$ 1,227,324	11%
Licenses and Fees	\$ 10,278,382	\$ 11,271,839	\$ 993,457	10%
Charges for Services	\$ 1,256,870	\$ 1,388,959	\$ 132,089	11%
Other Revenue	\$ 2,158,395	\$ 2,226,479	\$ 68,084	3%
Total General Fund Revenues	\$ 150,415,492	\$ 164,198,068	\$ 13,782,576	9%
Less: Total Earmarks & Transfers Out	\$ (213,325)	\$ (1,361,918)		
Less: Total Debt Service Payments/ Settlement Fund	\$ (45,849,600)	\$ (46,642,353)		
Net Available Budgetary Resources	\$ 104,352,567	\$ 116,193,797	\$ 11,841,230	
Revised Budgetary Resources Available	\$ 104,374,369	\$ 116,193,797	\$ 11,819,428	11%
variance with Net Available Budgetary Resources	\$ (21,802)	\$ -	\$ 21,802	

Table II. FY 2023 Estimated Gross Budgetary Resources with Earmarks

I.	Estimated Gross Budgetary Resources for FY 2023:	\$164,198,068
II.	Less: Earmarks and Transfers Out	
1) CIQ Overtime Revolving Fund		(\$221,523)
2) Revenue and Taxation Enforcement (1 CMC §1503		(\$200,000)
3) Solid Waste Fund (2 CMC 3551(b)		(\$756,446)
4) Developer's Infrastructure Tax (100%)		(\$183,949)
		<u><u>(\$1,361,918)</u></u>
III.	This amount is subject to the following adjustments:	
(A) Less Debt Services Previously Appropriated:		
(1) 2007A Refunding Bond Payment		(\$3,619,500)
(2) 2007B Refunding Bond Payment		(\$3,313,500)
(B) Less Debt Payment to the Settlement Fund, 468-1, P.L.		(\$36,000,000)
(C) 2020 Pension Obligation Note Payment		(\$2,886,600)
(D) MPLT 2019 Loan		(\$822,753)
	Subtotal	<u><u>(\$46,642,353)</u></u>
IV.	Net Available for Appropriation for Government Operations	\$116,193,797

FY 2023 Budget (Pl 22-22)												FY 2023 REVISED GOVERNOR'S PROPOSAL				VARIANCE BETWEEN REVISED VS. PL 22-22			
Description		Bu#	FTEs	Prsnl	All Others	Utilities	Total	FTEs	Prsnl	All Others	Utilities	Total	FTEs	Prsnl	All Others	Utilities	Total		
JUDICIAL BRANCH																			
Justices & Judges	1689	8	1,174,688	11,747	0	1,186,435	8	1,174,688	11,747	0	1,186,435	0	0	0	0	0			
CNMI Superior Court	1690	52	1,764,229	17,642	0	1,781,821	52	1,764,229	17,642	0	1,781,821	0	0	0	0	0			
CNMI Supreme Court	1691	8	497,032	4,970	0	502,002	8	497,032	4,970	0	502,002	0	0	0	0	0			
Administrative	1694	37	1,309,000	218,276	300,000	1,827,276	37	1,309,000	218,276	300,000	1,827,276	0	0	0	0	0			
Law Revision Commission	1692	7	288,790	2,888	0	291,678	7	288,790	2,888	0	291,678	0	0	0	0	0			
Drug Court	1695	8	386,995	3,870	0	390,865	8	386,995	3,870	0	390,865	0	0	0	0	0			
Mental Health Court	NEW	7	340,951	171,070	0	512,021	7	340,951	171,070	0	512,021	0	0	0	0	0			
Total Judicial Branch		127	5,761,465	480,463	390,000	6,232,448	127	5,761,465	480,463	390,000	6,232,448	0	0	0	0	0			
LEGISLATIVE BRANCH																			
Current House Member's Salaries	1722	20	820,036	8,200	0	828,236	20	820,036	8,200	0	828,236	0	0	0	0	0			
House Member's Allocation	1722A	45	0	1,800,000	0	1,800,000	45	0	2,100,000	0	2,100,000	0	300,000	0	0	300,000			
House Leadership	1754	0	0	200,000	0	200,000	0	0	200,000	0	200,000	0	0	0	0	0			
Current Senate Salaries	1762	9	338,249	3,382	0	341,631	9	338,249	3,382	0	341,631	0	0	0	0	0			
Senate Member's Allocation	1764A	27	0	810,000	0	810,000	27	0	945,000	0	945,000	0	135,000	0	0	135,000			
Senate Leadership	1764	0	0	200,000	0	200,000	0	0	200,000	0	200,000	0	0	0	0	0			
Legislative Bureau	1770	34	2,070,153	330,013	54,769	2,455,135	34	2,070,353	330,013	54,769	2,455,135	0	0	0	0	0			
CNMI Youth Congress	1593	1	42,138	421	0	42,559	1	42,138	421	0	42,559	0	0	0	0	0			
Total Legislative Branch		136	3,279,775	332,016	54,769	3,617,551	36	3,279,775	332,016	54,769	3,617,551	0	0	0	0	0			
EXECUTIVE BRANCH																			
Office of the Governor	1011	12	545,001	5,490	0	554,491	12	750,774	7,508	0	758,782	0	20,18	0	20,18	20,18			
Governor's Discretionary Account	1021	0	0	50,000	0	50,000	0	0	50,000	0	50,000	0	0	0	0	0			
Total Office of the Governor		12	549,001	55,490	0	604,491	12	750,774	57,508	0	760,282	0	20,733	0	20,733	20,733			
Office of the Lt. Governor	1050	10	451,549	4,515	0	456,064	12	556,595	5,566	0	562,161	2	105,046	1,051	0	106,047			
Office of the Lt. Governor	1051	0	0	50,000	0	50,000	0	0	50,000	0	50,000	0	0	0	0	0			
Total Office of the Lt. Governor		10	451,549	54,515	0	506,064	12	556,595	55,566	0	612,161	2	105,046	1,051	0	106,047			
Other Offices of the Governor & Lt. Governor																			
Office of Management & Budget	1014	7	277,829	2,779	0	280,608	7	328,602	3,286	0	331,888	0	50,773	507	0	51,280			
Administrative Services	1016	22	539,981	5,400	0	545,381	22	579,355	5,794	0	585,148	0	39,374	394	0	39,767			
CNMI HEMA	1019	17	467,570	4,676	0	472,146	17	501,664	5,017	0	506,680	0	34,094	341	0	34,434			
Office of Youth Affairs	1020	10	263,556	2,636	0	266,192	10	282,774	2,828	0	285,601	0	19,216	192	0	19,409			
Office of Planning & Development	1022	5	219,776	2,198	0	221,974	5	235,801	2,358	0	238,159	0	16,025	160	0	16,185			
Office of Parole Board	1023	5	126,635	1,266	0	127,901	5	135,869	1,359	0	137,227	0	9,334	93	0	9,326			
Office of Grants Management	1043	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0			
Public Defender	1190	9	422,915	4,229	0	427,753	9	453,753	4,538	0	458,290	0	30,838	309	0	31,146			
Carolinian Affairs Office	1201	8	129,154	1,292	0	130,443	8	172,524	1,725	0	179,300	0	48,373	483	0	48,857			
Indigenous Affairs Office	1202	5	120,133	1,201	0	121,334	5	128,893	1,289	0	130,182	0	8,750	88	0	8,848			
Veteran's Affairs Office	1204	5	277,650	2,276	0	299,946	5	284,249	2,842	0	287,092	0	56,589	566	0	57,166			
Women's Affairs Sapian	1260	4	110,326	1,103	0	111,429	4	118,371	1,184	0	119,534	0	8,045	81	0	8,125			
Environ. Protec. Act PL-3-23	1492	0	0	1	0	0	1	0	0	1	0	0	0	0	0	0			
Environmental Quality Sapian	1493	7	77,053	772	0	77,825	7	82,671	827	0	83,498	0	5,618	55	0	5,673			
Environmental Quality Tinian	1494	0	0	1	0	1	0	1	0	1	0	0	0	0	0	0			
Zoning Board	1555	6	180,667	1,807	0	182,774	6	193,341	1,938	0	195,779	0	13,174	131	0	13,305			
CIPA	1584	3	90,187	902	0	91,089	3	96,763	968	0	97,731	0	6,576	66	0	6,642			
Vocational Rehabilitation Services	1915	0	0	103,020	0	0	0	0	103,020	0	0	103,020	0	0	0	0			
COTA	1044	11	0	1	0	1	11	0	0	1	0	0	1	0	0	0			
Medicaid Reimbursement	1951	0	0	380,291	0	380,291	0	0	380,291	0	380,291	0	0	0	0	0			
Medicaid Agency	1980	29	276,454	32,497	0	308,051	29	296,512	32,497	0	309,109	0	20,198	0	0	20,198			
Medical Enterprise Systems and Health Informa ^r	1981	12	59,576	453,799	490	513,055	12	63,020	453,840	480	516,240	0	4,344	41	0	4,344			
Total Other Offices of the Gov. & Lt Gov.		165	3,589,459	1,002,146	490	4,592,067	165	3,560,661	1,005,653	490	4,566,795	0	371,202	3,505	0	374,708			
Department Of Commerce	1300	14	436,653	4,367	0	441,020	14	468,992	4,685	0	473,177	0	31,839	318	0	32,157			
Economic Devol. Sapian	1310	4	171,051	1,711	0	172,762	4	183,523	1,835	0	185,359	0	12,472	124	0	12,597			
Statistical Research	1331	6	167,249	1,672	0	168,921	6	179,44	1,794	0	181,239	0	12,195	122	0	12,318			

FY 2023 Budget (\$122-22)						FY 2023 REVISED GOVERNOR'S PROPOSAL						VARIANCE BETWEEN REVISED VS. PL 22-22					
Description	Bu/H	FTEs	Prntl	All Others	Utilities	Total	FTEs	Prntl	All Others	Utilities	Total	FTEs	Prntl	All Others	Utilities	Total	
Department of Community & Cultural Affairs																	
Secretary CCA	1200	8	247,227	2,472	0	249,569	8	265,254	2,653	0	267,907	0	18,207	181	0	18,208	
Youth Services Saipan	1220	21	308,165	3,082	0	311,247	21	330,635	3,306	0	333,942	0	22,470	224	0	22,695	
Child Care Licensing Program	1223	3	35,034	350	0	35,384	3	37,589	3,76	0	37,964	0	2,555	26	0	2,580	
Historical Pres. Saipan	1230	8	172,739	1,711	0	174,456	9	208,320	2,083	0	210,403	1	35,381	36	0	35,937	
Office of Aging Saipan	1240	9	129,143	1,291	0	130,434	9	138,560	1,386	0	139,845	0	9,417	95	0	9,511	
Council for Arts & Culture	1250	12	221,717	2,217	0	223,934	12	237,884	2,379	0	240,663	0	16,167	162	0	16,329	
Low Income Energy Assistance	1252	4	72,300	1,323	60,000	133,623	4	77,572	1,376	60,000	138,948	0	5,372	53	0	5,375	
Chamorro/Carol Langage	1557	6	181,214	1,812	0	183,026	6	194,428	1,944	0	196,372	0	13,214	132	0	13,346	
DDC CNMI Respite Svcs. Right Pl 14-36	1534	4	0	0	0	0	4	0	0	0	0	0	0	0	0	0	
Child Care Development Fund	1224	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sports and Recreation	1270	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0	
Total Department of Community & Cultural Affairs	76	1,367,559	14,274	60,000	1,401,813	77	1,496,240	15,302	60,000	1,565,743	1	122,701	1,228	0	123,950		
Department of Corrections																	
Corrections Commissioner	1335	142	3,355,183	33,552	0	3,388,735	142	3,750,550	37,506	0	3,788,095	0	395,407	3,954	0	399,360	
Juvenile Detention	1335A	15	3,787,246	3,782	0	3,822,028	15	433,407	4,334	0	437,141	0	55,161	552	0	55,713	
Total Department of Corrections	157	3,733,419	37,384	0	3,770,763	157	4,183,996	41,940	0	4,225,836	0	450,567	4,506	0	455,073		
Department of Fire																	
Administration	1339	12	389,385	3,894	0	393,279	12	451,943	4,519	0	456,462	0	62,558	625	0	63,183	
Emergency Services	1339A	108	2,818,743	28,187	0	2,846,930	108	3,279,810	32,298	0	3,262,08	0	411,067	4,111	0	415,178	
Fire Prevention & Arson	1339B	10	396,952	3,970	0	400,922	10	454,841	4,548	0	455,389	0	57,849	578	0	58,467	
Emergency Medical Services	1339C	8	312,484	3,125	0	315,609	8	334,241	3,542	0	337,783	0	41,577	417	0	42,174	
Logistical Support	1339D	5	215,205	2,152	0	217,357	5	246,589	2,466	0	249,055	0	31,384	314	0	31,638	
DEMS Training Section	1339E	4	76,381	764	0	77,415	4	87,520	875	0	88,935	0	11,139	111	0	11,250	
DEMS Dispatch	1339F	10	189,697	1,897	0	191,594	10	217,351	2,174	0	219,535	0	27,664	277	0	27,940	
Total Department of Fire	157	4,399,487	43,989	0	4,442,836	157	5,042,304	5,623	0	5,092,727	0	63,457	6,434	0	649,891		
Department of Finance																	
Secretary of Finance	1100	7	266,390	2,664	0	269,054	13	408,830	4,088	0	42,919	6	142,440	1,424	0	143,865	
Finance and Acct/Saipan	1110	19	582,863	5,829	0	588,692	21	625,363	6,254	0	631,617	2	42,500	425	0	42,925	
Treasury	1120	8	226,348	2,263	0	228,611	13	242,953	2,429	0	245,281	5	16,505	166	0	16,670	
Revenue & Taxation-Saipan	1130	48	1,251,336	12,513	0	1,263,849	63	1,411,784	14,118	0	1,425,902	15	160,448	1605	0	162,053	
Procurement & Supply/Saipan	1140	10	253,578	2,536	0	256,114	14	272,068	2,721	0	274,789	4	18,490	184	0	18,675	
Customs Service/Saipan	1150	94	2,275,691	22,757	0	2,298,448	100	2,607,563	26,076	0	2,633,638	6	331,872	319	0	335,190	
Electronic Data Processing	1160	12	398,556	3,986	0	402,542	15	427,617	4,276	0	431,894	3	29,061	290	0	29,352	
Office of Information Technology	1024	3	34,628	346	0	34,974	3	37,153	372	0	37,524	0	2,535	26	0	2,550	
Passport Office	9040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Department of Finance	203	5,289,390	52,394	0	5,342,284	202	6,033,331	60,332	0	6,093,564	41	743,841	7,338	0	751,280		
Department of Labor																	
Secretary Labor	1275	4	152,467	1,525	0	153,992	4	163,384	1,636	0	165,220	0	11,117	111	0	11,228	
Administrative Hearing Office	1283	3	117,871	1,179	0	119,050	3	126,666	1,265	0	127,730	0	8,505	86	0	8,680	
Employment Services	1330	10	256,354	2,564	0	258,918	10	275,946	2,750	0	277,797	0	18,692	186	0	18,879	
WIA	1583	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Labor Enforcement Fund	3430	5	142,879	1,429	0	144,168	5	153,297	1,533	0	154,830	0	10,418	104	0	10,522	
Total Department of Labor	22	669,571	6,697	0	676,458	22	718,394	7,184	0	755,578	0	48,823	487	0	49,310		
Department of Lands & Natural Resources																	
Natural Resources Division	1400	6	313,411	3,134	0	316,345	6	336,664	3,363	0	339,627	0	22,853	229	0	23,081	
Agriculture	1410	20	458,611	4,586	0	463,197	20	492,051	4,921	0	496,972	0	33,440	334	0	33,775	
Fish & Wildlife Saipan	1420	14	254,100	2,541	0	256,641	14	277,628	2,776	0	275,354	0	18,578	185	0	18,713	
Parks & Recreation Saipan	1440	40	836,020	8,360	0	844,280	40	836,380	8,360	0	844,380	0	0	0	0	0	
Soil & Water Cons. Saipan	1461	1	24,858	249	0	25,147	1	26,713	267	0	26,981	0	1,815	181	0	1,834	
Land Registration Saipan	1467	12	236,765	2,368	0	239,134	12	254,330	2,540	0	266,570	0	17,764	172	0	17,436	

FY 2013 Budget (P122-22)														FY 2013 REVISED GOVERNOR'S PROPOSAL				
Description		BUN	FTEs	FTEs	Prml	All Others	Utilities	Total	FTEs	Prml	All Others	Utilities	Total	FTEs	Prml	All Others	Utilities	Total
Total Department of Lands & Natural Resources		93	2,123,806	21,238	0	2,145,044	93	2,217,707	21,377	0	2,239,584	0	2,239,584	93	93,301	938	0	94,850
Department of Public Safety				3	119,576	1,196	0	120,772	3	261,753	1,346	0	362,598	0	141,677	150	0	141,827
DPS Commissioner	1340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
War on Ice Program	1340A	New	185	4,965,4868	49,699	0	5,019,567	185	5,694,560	56,946	0	5,751,587	0	0	0	0	0	0
Executive Protection Services				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Police Saipan	1350	14	402,164	4,022	0	406,186	14	452,425	452	0	0	0	0	0	0	0	0	73,020
Police Training Academy	1360	14	212,517	2,125	0	214,642	11	239,082	2,391	0	0	0	0	0	0	0	0	0
Administrative Division	1362	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Motor Vehicles Division	1365	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Investigation Division Saipan	1370	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Boating Safety	1390	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Department of Public Safety		213	5,704,195	57,042	0	5,761,667	213	6,647,410	65,307	0	6,712,817	0	0	545,285	8,165	0	0	951,450
Department of Public Works				12	385,405	3,854	0	389,259	12	413,507	4,135	0	417,643	0	28,102	281	0	28,384
Secretary Public Works	1471	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street Lights	1471A	17	511,556	5,116	0	516,672	17	548,857	5,489	0	554,346	0	0	0	0	0	0	0
Building Safety Code	1470	17	331,127	3,311	0	334,438	17	355,277	3,553	0	358,874	0	0	0	0	0	0	0
Roads & Grounds Division	1480	22	677,829	6,778	0	684,567	22	727,354	7,273	0	749,527	0	0	49,425	242	0	0	24,356
Technical Services Division	1480	36	688,062	6,880	0	694,942	36	738,233	7,382	0	745,616	0	0	50,171	495	0	0	49,920
Solid Waste, Saipan	1485	104	7,599,979	7,599,979	0	6,695,918	104	2,783,123	27,831	0	2,810,955	0	0	189,144	1,892	0	0	50,674
Total Department of Public Works					\$1,259	\$1,986,632	1,986,632	\$1,986,632	1,986,632	\$1,986,632	1,986,632	0	44	44	44	44	44	
Total Executive Branch															1,103,621	1,103,621	1,103,621	1,103,621
First Senatorial District - Rota																		4,524,210
Mayor Rota	1065	110	2,086,430	20,877	0	2,107,307	110	2,332,599	22,326	0	2,254,925	0	0	146,169	1,449	0	0	147,618
Municipal Council Rota	1066	9	178,622	1,786	0	180,408	9	191,647	1,916	0	193,563	0	0	13,015	130	0	0	13,155
Finance and Acct Rota	1112	5	123,681	1,237	0	124,918	5	132,999	1,327	0	134,026	0	0	9,108	9,018	0	0	9,108
Revenue & Taxation-Rota	1132	3	58,571	586	0	59,157	3	62,942	628	0	63,470	0	0	4,313	4,215	0	0	4,313
Proc & Supply Rota	1142	2	52,729	527	0	53,256	2	56,574	566	0	57,140	0	0	3,845	3,845	0	0	3,884
Customs Service Rota	1152	10	234,571	2,346	0	236,917	10	251,675	2,517	0	254,192	0	0	17,104	17,104	0	0	17,275
Historic Pres. Rota	1232	3	65,822	658	0	66,980	3	70,522	706	0	71,328	0	0	4,848	4,848	0	0	4,848
Sports and Recreation Rota	1272	9	231,151	2,312	0	233,463	9	248,906	2,480	0	250,486	0	0	17,023	168	0	0	17,023
Labor Rota	1282	6	194,428	1,944	0	196,372	6	208,505	2,086	0	210,691	0	0	14,177	142	0	0	14,177
Economic Dev'l. Rota	1312	5	121,063	1,211	0	122,274	5	129,891	1,299	0	131,189	0	0	8,838	8,838	0	0	8,915
Police Rota	1352	57	1,297,551	12,976	0	1,310,127	57	1,349,147	13,492	0	1,362,740	0	0	916	916	0	0	92,613
Port & Prop Rota	1353	28	870,592	8,706	0	879,398	28	934,073	9,341	0	935,413	0	0	63,481	635	0	0	64,115
Agriculture-Rota	1412	14	336,665	3,367	0	340,032	14	362,213	3,612	0	364,826	0	0	24,588	24,585	0	0	24,794
Fish & Wildlife Rota	1422	6	119,350	1,194	0	120,544	6	128,053	1,281	0	129,333	0	0	8,703	8,703	0	0	8,703
Parks & Reservation Rota	1442	4	72,603	726	0	73,329	4	77,897	779	0	78,676	0	0	5,294	5,294	0	0	5,347
Soil & Water Conservation	1468	1	20,483	205	0	20,688	1	21,997	220	0	22,196	0	0	3,722	3,722	0	0	3,726
Land Registration Rota	1482	2	51,063	511	0	51,574	2	54,786	548	0	55,334	0	0	37,533	37,533	0	0	37,530
Operations & Maintenance Rota	1523	2	514,744	5,147	0	519,891	23	552,177	5,523	0	557,800	0	0	37,909	37,909	0	0	37,909
Porta Public Library	New	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0
Contingency, Rota																		
Total First Senatorial District		299	6,590,919	65,919	0	6,656,036	299	7,064,632	70,658	0	7,155,350	0	0	474,253	47,31	0	0	474,254
Second Senatorial District - Tinian & Aguijan																		
Mayor Tinian	1063	125	2,650,555	26,519	0	2,677,074	125	2,837,858	28,379	0	2,866,237	0	0	187,303	186,000	0	0	189,163
Municipal Council Tinian	1064	7	170,613	1,706	0	172,319	7	183,054	1,831	0	184,884	0	0	12,441	12,35	0	0	12,563
Finance and Acct Tinian	1112	3	87,054	871	0	87,925	3	93,402	934	0	94,336	0	0	6,546	6,533	0	0	6,411
Revenue & Taxation-Tinian	1131	5	154,115	1,541	0	155,353	5	165,554	1,655	0	167,006	0	0	11,238	11,133	0	0	11,350
Proc & Supply Tinian	1141	2	37,141	371	0	37,512	2	39,849	398	0	40,248	0	0	2,708	2,708	0	0	2,736
Customs Service Tinian	1151	11	255,330	2,533	0	257,883	11	273,948	2,739	0	276,587	0	0	18,818	18,618	0	0	18,804
Historic Pres. Tinian	1231	3	63,700	637	0	64,337	3	68,345	683	0	69,028	0	0	4,845	4,686	0	0	4,691
Aging	1241	4	77,092	771	0	77,863	4	82,713	827	0	83,540	0	0	5,621	5,56	0	0	5,677
Sports and Recreation Ti.	1271	5	127,942	1,280	0	129,222	5	131,733	1,373	0	138,644	0	0	9,329	9,329	0	0	9,422
Labor Tinian	1281	9	270,647	2,707	0	272,354	9	290,382	2,904	0	293,285	0	0	19,735	19,735	0	0	19,931
Economic Development Tinian	1311	7	128,907	1,289	0	130,186	7	138,306	1,383	0	139,890	0	0	9,399	9,399	0	0	9,494
DPS Police Tinian	1351	39	1,030,698	10,307	0	1,041,005	39	1,05,859	1,059	0	1,116,912	0	0	75,155	75,155	0	0	75,907
Fire & EMS	1351A	28	856,898	8,569	0	865,467	28	919,380	9,194	0	928,274	0	0	62,482	62,482	0	0	63,107

FY 2023 Budget (PL22-22)									FY 2023 REVISED GOVERNOR'S PROPOSAL								
Description	Bu/R	FTEs	Pres'l	All Others	Utilities	Total	FTEs	Pres'l	All Others	Utilities	Total	FTEs	Pres'l	All Others	Utilities	Total	
Agriculture - Tinian	1411	10	2,546	2,546	0	257,171	10	273,191	2,732	0	275,923	0	18,566	186	0	18,752	
Fish & Wildlife - Tinian	1421	5	151,286	1,513	0	152,801	5	162,319	1,623	0	163,943	0	11,031	110	0	11,142	
Parks & Recreation - Tinian	1441	3	69,188	692	0	69,880	3	74,233	742	0	74,975	1	5,045	50	0	5,095	
Soil & Water Conservation	1462	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	
Ops & Maint - Tinian	1481	12	337,462	3,375	0	340,837	12	362,069	3,621	0	365,589	0	24,507	246	0	24,852	
Tinian Public Library	1524	3	46,909	499	0	50,408	3	53,548	535	0	54,084	0	3,359	36	0	3,676	
Total Second Senatorial District:	281	6,773,164	67,747	0	6,840,911	281	7,261,074	72,512	0	7,335,086	0	487,310	4,855	0	492,775		
Third Senatorial District - Saipan & N. Is. Mayors & Municipal Council	81	1,581,461	15,815	0	1,597,276	81	808,942	8,089	0	817,032	0	{772,519}	{7,726}	0	{780,244}		
Mayo/Saipan Northern Islands	1060	17	350,967	3,510	0	354,477	17	370,592	3,706	0	374,298	0	19,625	196	0	19,821	
Municipal Council Saipan	1062	5	129,687	1,297	0	130,984	5	139,143	1,391	0	140,335	0	9,956	94	0	9,551	
Third Senatorial District - Mayors & Municipal Council	103	2,062,135	20,524	0	2,082,739	103	1,318,677	13,189	0	1,331,066	0	{745,338}	{7,433}	0	{750,871}		
BOARDS & COMMISSIONS																	
Civil Service Commission	1540	2	88,844	888	0	89,732	2	95,322	953	0	96,275	0	6,478	65	0	6,543	
Office of Personnel Mgmt. Saipan	1026	20	632,720	6,227	0	639,047	24	724,825	7,248	0	732,073	4	92,105	921	0	93,036	
Office of Personnel Mgmt. Tinian	1027	2	26,144	261	0	26,405	2	28,050	281	0	28,331	0	1,906	20	0	1,926	
Office of Personnel Mgmt. Rota	1028	2	50,217	502	0	50,719	2	53,879	539	0	54,417	0	3,662	37	0	3,688	
Board of Election	1551	6	168,115	1,681	0	169,796	6	180,373	1,804	0	182,177	0	12,258	123	0	12,381	
Board of Professional License	1556	3	106,148	1,061	0	107,209	3	113,888	1,139	0	115,027	0	7,740	78	0	7,818	
Commonwealth Utilities Commission	3540	1	43,780	20,638	0	64,918	1	46,972	21,108	0	68,080	0	3,192	470	0	3,662	
Commonwealth Casino Commission	1545	0	0	1	0	1	0	0	0	1	0	0	0	0	0	0	
Commonwealth Cannabis Commission	1501	3	43,780	438	0	44,218	3	46,972	470	0	47,442	0	3,192	32	0	3,224	
CNMII Cannabis Commission Board	1501A	0	0	217,750	0	277,750	0	277,750	0	0	277,750	0	0	0	0	0	
Total Boards & Commissions	39	1,159,748	309,247	0	1,469,295	43	1,290,282	311,252	0	1,661,574	4	130,534	1,745	0	132,279		
INDEPENDENT PROGRAMS																	
CNMI Scholarship Office	1033	8	196,729	1,967	0	198,598	8	196,729	1,967	0	198,696	0	0	0	0	0	
Substance Abuse Prevention	1508	28	74,426	744	0	75,170	28	114,330	114,330	0	115,473	0	39,904	399	0	40,303	
Public Assistance Matching	1515	0	0	1	0	0	1	0	0	1	0	0	0	0	0	0	
Elected Attorney General	1519	55	2,150,916	21,039	0	2,172,425	59	2,616,345	26,165	0	2,642,710	4	465,639	4,656	0	470,825	
Civil Service Account (P.L. 19-83)	1524B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Active Employees DC Emplpy Cntrbn	1526	0	1	0	1	0	1	0	1	0	1	0	0	0	0	0	
GHU: Retirees	1527	0	0	1	0	1	0	1	0	1	0	0	571,437	0	0	0	
CNMI Govt Employee Credit Union Refund	1528	0	6,500,000	65,000	0	6,565,000	0	6,500,000	65,000	0	6,555,000	0	0	0	0	0	
NMI Sports Association	1531	0	0	1	0	1	0	0	1	0	1	0	1	0	0	0	
Active E.E.R Health Ins. Cntrbn.	1533	0	0	1	0	1	0	1	0	1	0	1	0	30,192	0	0	
Breadfruit Program	1541	0	0	1	0	1	0	1	0	1	0	1	0	1,057,133	0	0	
Humanities Council	1549	0	0	0	1	0	1	0	1	0	1	0	1	0	0	0	
Ayuda Network	1562	0	0	1	0	1	0	1	0	1	0	1	0	1	0	0	
Domestic Violence	1568	0	0	1	0	1	0	1	0	1	0	1	0	0	0	0	
Marianas Round Table	1577	0	0	1	0	1	0	1	0	1	0	1	0	0	0	0	
25% Retiree Pension Benefits	1576D	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	
Microcrisis Legal Services	1580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Government Operational Costs	NEW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Government Utilities	1591	0	0	0	0	0	0	0	0	0	0	0	859,197	0	850,590	859,197	
Joeten/Kwia Public Library	1592	15	417,769	4,178	0	421,947	15	448,231	4,482	0	452,714	0	30,462	304	0	30,767	
General Fund Deficit Reduction	1595	0	0	1	0	1	0	1	0	1	1	0	87,445	0	0	0	
NMIRR - Govt. & Govt. Pension	1601	0	86,579	866	0	87,445	866	86,579	867	0	87,445	0	0	0	0	0	
Judgement Against Government	1613	0	0	1	0	1	0	1	0	1	0	1	0	0	0	0	
Commonwealth Museum	3661	4	106,823	1,068	0	107,891	4	114,612	1,146	0	115,758	0	7,789	78	0	7,867	
Commonwealth Cancer Association	1536	0	0	1	0	1	0	1	0	1	0	1	0	0	0	0	
Workmen's Compensation Insurance	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NMPASI	n/a	0	0	0	1	0	0	1	0	1	0	1	0	0	0	0	
NMTI	n/a	0	0	1	0	1	0	1	0	1	0	1	0	0	0	0	
Latte Academy	n/a	0	0	1	0	1	0	1	0	1	0	1	0	0	0	0	
Cancer Fund	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Independent Programs	110	9,533,242	125,540	0	9,565,762	114	12,556,244	139,866	0	12,593,788	0	4	3,023,042	13,946	0	3,056,398	
OTHER PROGRAMS (Transfers to Agencies)																	

Description	BU#	FY 2023 Budget (Pl 22-22)						FY 2023 REVISED GOVERNOR'S PROPOSAL						VARIANCE BETWEEN REVISED VS. PL 22-22						
		FTEs	Prsnl	All Others	Utilities	Total	FTEs	Prsnl	All Others	Utilities	Total	FTEs	Prsnl	All Others	Utilities	Total	FTEs	Prsnl	All Others	Utilities
Removed CHCC Medical Referral (BU NEW)																				
Commonwealth Healthcare Corp. Subsidy	NEW	0	0	0	0	0	0	1,169,908	0	0	1,000,000	0	0	1,000,000	0	0	0	0	0	1,000,000
Northern Marianas College (NMC)	1507	0	0	0	0	0	0	1,169,908	0	0	1,169,908	0	0	0	0	0	0	0	0	0
NMC Board of Regents	1605	178	0	0	0	0	0	3,031,510	178	0	3,031,510	0	0	3,031,510	0	0	0	0	0	0
Marianas Visitors' Authority	1627	0	0	0	0	0	0	51,158	0	0	51,158	0	0	51,158	0	0	0	0	0	0
Public School System	1606	41	676,181	145,564	0	0	0	821,745	41	676,181	145,564	0	0	821,745	0	0	0	0	0	0
PSB Board	1607	972	0	25,956,813	0	0	0	25,956,813	972	0	28,895,569	0	0	28,895,569	0	0	0	0	0	0
Coalition of Private Schools	1624	6	0	153,131	0	0	0	153,131	6	0	153,131	0	0	153,131	0	0	0	0	0	0
Micronesian Legal Services	N/A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NMTI	1580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Programs	NEW	1,197	676,181	30,509,984	0	0	0	31,184,265	1,197	676,181	34,447,840	0	0	35,124,021	0	0	0	0	0	0
Grand Total Central Government		3,512	67,598,682	36,265,458	415,749	104,974,995	3,504	75,081,003	40,596,787	415,249	115,119,795	32	7,388,101	4,831,291	7,388,101	0	11,819,811	0	11,819,811	0
Department of Public Lands	1950	83	3,243,735	2,017,662	146,500	5,407,896	123	3,243,735	2,017,661	146,500	5,407,896	0	0	0	0	0	0	0	0	0
Department of Public Lands	Total	83	3,243,735	2,017,661	146,500	5,407,896	123	3,243,735	2,017,661	146,500	5,407,896	0	0	0	0	0	0	0	0	0
Grand Total Initiative of DPL		3,635	70,987,397	38,388,119	51,709	103,072,355	3,737	73,312,339	42,714,406	50,179	121,601,694	52	7,388,141	4,831,291	7,388,141	0	11,819,811	0	11,819,811	0