

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0012-25

SPONSOR: Shaandiin Parrish

**TITLE: An Act Relating to the Budget and Finance Committee, The Naabik'íyáti' Committee, and the Navajo Nation Council; Approving the Navajo Nation's Comprehensive Budget for Fiscal Year 2025; Waiving Resolution CJY-66-23, Section 3(C)(4); Waiving 12 N.N.C. §§820(F), 820(I), 840(B), and 860**

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**LEGISLATIVE SUMMARY SHEET**

Tracking No. 0012-25

**DATE:** February 7, 2025

**TITLE OF RESOLUTION: AN ACT RELATING TO THE BUDGET AND FINANCE COMMITTEE, THE NAABIK'ÍYÁTI' COMMITTEE, AND THE NAVAJO NATION COUNCIL; APPROVING THE NAVAJO NATION'S COMPREHENSIVE BUDGET FOR FISCAL YEAR 2025; WAIVING RESOLUTION CJY-66-23, SECTION 3(C)(4); WAIVING 12 N.N.C. §§820(F), 820(I), 840(B), AND 860**

**PURPOSE:** The purpose of this proposed resolution is to approve the Navajo Nation's comprehensive budget for Fiscal Year 2025.

**FINAL AUTHORITY:** Navajo Nation Council

**VOTE REQUIREMENT:** 2/3 vote

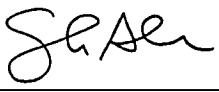
This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD At Mikell  
Website Posting Time/Date \_\_\_\_\_  
Posting End Date: 02/12/25  
Eligible for Action: 02/13/25

Budget & Finance Committee  
Thence  
Naabik'iyáti' Committee  
Thence  
Navajo Nation Council

1 PROPOSED NAVAJO NATION COUNCIL RESOLUTION  
2 25<sup>th</sup> NAVAJO NATION COUNCIL - Third Year, 2025

3 Introduced by:

4   
5 \_\_\_\_\_

6 (Primary Sponsor)

7  
8 Tracking No. 0012-25  
9

10 AN ACT

11 RELATING TO THE BUDGET AND FINANCE COMMITTEE,  
12 THE NAABIK'ÍYÁTI' COMMITTEE, AND THE NAVAJO NATION  
13 COUNCIL; APPROVING THE NAVAJO NATION'S COMPREHENSIVE BUDGET  
14 FOR FISCAL YEAR 2025; WAIVING RESOLUTION CJY-66-23, SECTION 3(C)(4);  
15 WAIVING 12 N.N.C. §§820(F), 820(I), 840(B), AND 860  
16

17 **BE IT ENACTED:**

18  
19 **SECTION ONE. AUTHORITY**

- 20 A. The Budget and Finance Committee is a standing committee of the Navajo Nation  
21 Council authorized to make recommendations to the Council on the budgeting and  
22 management of Navajo Nation funds. 2 N.N.C. §300(A), §301(B)(2). The Budget and  
23 Finance Committee is specifically authorized to make recommendations to the Council  
24 regarding the Navajo Nation's annual Comprehensive Budget for each Fiscal Year. 12  
25 N.N.C. §840(A).
- 26 B. The Naabik'iyáti' Committee is a standing committee of the Navajo Nation Council  
27 that reviews all proposed resolutions requiring final action by the Council. 2 N.N.C.  
28 §164(A)(9). Therefore, the Naabik'iyáti' Committee may make recommendations to  
29 the Council regarding the Navajo Nation's annual Comprehensive Budget for each  
30 Fiscal Year.

1 C. The Navajo Nation Council is the governing body of the Navajo Nation. 2 N.N.C.  
2 §102(A). As such, the Council has the authority to review and approve the Navajo  
3 Nation’s Comprehensive Budget for Fiscal Year 2025 (“ Budget Resolution for FY  
4 2025”). 12 N.N.C. §840(B).

5  
6 **SECTION TWO. RECONCILING RESOLUTION CS-39-24’S FY 2025 CONTINUING**  
7 **RESOLUTION**

8 This Budget Resolution for Fiscal Year 2025 (“FY 25”) appropriates one hundred percent  
9 (100 %) for each program to operate in FY 2025 and replaces Resolution CS-39-24 (the  
10 “Continuing Resolution”) with the exception of the unmet needs appropriated in  
11 Resolution CS-39-24. The unmet needs appropriated in the Continuing Resolution are to  
12 remain in each Business Unit. As unmet needs often involve projects or are for purposes  
13 outside of a program’s ordinary operations, the intent of the Navajo Nation Council is for  
14 programs to have a full year to use the unmet needs funding.

15  
16 **SECTION THREE. APPROVING THE COMPREHENSIVE BUDGET FOR FY 2025**

17 The Navajo Nation hereby approves the Navajo Nation’s Comprehensive Budget for FY  
18 2025, as follows:

19 **A. STATUTORY SET-ASIDES**

20 In accordance with various provisions of Navajo Nation law, the Navajo Nation hereby  
21 appropriates **\$60,042,000** to certain statutory Funds for FY 2025, as follows:

- 22 1. 12% of FY 2025 projected revenue or **\$29,095,000** into the Navajo Nation  
23 Permanent Fund;
- 24 2. 2% of FY 2025 projected revenue or **\$4,849,000** into the Navajo Nation Land  
25 Acquisition Trust Fund;
- 26 3. 4% of FY 2025 projected revenue or **\$9,698,000** into the Navajo Nation Veterans  
27 Trust Fund;
- 28 4. **\$12,400,000** for the Diné Higher Education Grant Fund;
- 29 5. **\$2,000,000** for the Capital Outlay Match Fund;
- 30 6. **\$2,000,000** for the Navajo Nation Water Rights Claims Fund.

1 **B. OVERALL FY 2025 OPERATING BUDGET**

2 The Navajo Nation hereby appropriates **\$529,938,847** for the Navajo Nation’s overall  
3 FY 2025 Operating Budget, as set forth in **Exhibit A**, as follows:

- 4 1. **\$197,522,451** from the General Fund account;
- 5 2. **\$22,000,000** from the Indirect Cost Fund account;
- 6 3. **\$12,400,000** from the Diné Higher Education Grant Fund set-aside;
- 7 4. **\$5,400,000** from the General Fund for the External Funds Cash Match account;
- 8 5. **\$15,423,513** from Unreserved, Undesignated Fund Balance account;
- 9 6. **\$109,128,917** from the Proprietary Fund account;
- 10 7. **\$117,329,413** from the Fiduciary Fund account;
- 11 8. **\$50,734,553** from the Special Revenue Fund - Internal Funds account; and

12 **C. LEGISLATIVE BRANCH.**

13 The Navajo Nation hereby allocates **\$21,676,527** of the overall FY 2025 Operating  
14 Budget for the Legislative Branch’s Operating Budget for FY 2025, set forth in **Exhibit**  
15 **B**, as follows:

- 16 1. **\$18,056,491** from the General Fund account;
- 17 2. **\$2,024,532** from the Indirect Cost Fund account;
- 18 3. **\$1,594,504** from Unreserved, Undesignated Fund Balance account
- 19 4. **\$1,000** from the Proprietary Fund account.

20 **D. JUDICIAL BRANCH**

21 The Navajo Nation hereby appropriates **\$18,896,924** of the overall FY 2025 Operating  
22 Budget for the Judicial Branch’s Operating Budget for FY 2025, set forth in **Exhibit**  
23 **C**, as follows:

- 24 1. **\$18,094,114** from the General Fund account;
- 25 2. **\$133,627** from the Indirect Cost Fund account; and
- 26 3. **\$669,183** from Unreserved, Undesignated Fund Balance account

27 **E. EXECUTIVE BRANCH**

28 The Navajo Nation hereby appropriates **\$452,820,144** of the overall FY 2025 Operating  
29 Budget for the Executive Branch’s Operating Budget for FY 2025, set forth in **Exhibit**  
30 **D**, as follows:

1. **\$131,202,604** from the General Fund account;
2. **\$13,465,831** from the Indirect Cost Recovery account;
3. **\$12,400,000** from the Diné Higher Education Grant Fund account;
4. **\$5,400,000** from the General Fund for the External Funds Cash Match account;
5. **\$13,159,826** from Unreserved, Undesignated Fund Balance account;
6. **\$109,127,917** from the Proprietary Fund account;
7. **\$117,329,413** from the Fiduciary Fund account;
8. **\$50,734,553** from the Special Revenue Fund - Internal Funds account; and

**F. FIXED COSTS**

The Office of Management and Budget has determined the allocations necessary to cover the Navajo Nation's Fixed Costs for FY 2025. The Navajo Nation hereby allocates **\$36,545,252** from the overall FY2025 Operating Budget to cover the FY 2025 Fixed Costs for several Programs, Chapters, and Boards, for FY 2025, as follows and as set forth in **Exhibit E** as follows:

1. **\$30,169,242** from the General Fund account; and
2. **\$6,376,010** from the Indirect Cost Fund account.

**G. PERSONNEL LAPSE SAVINGS ACCOUNT**

The Controller has reported, in a memo dated February 5, 2025, attached as **Exhibit F**, that the entirety of the Personnel Lapse Saving Account is in the Navajo Nation's Unreserved, Undesignated Fund Balance.

**H. UNMET NEEDS**

The Navajo Nation appropriates **\$15,423,513** from the UUFb for unmet needs as detailed in the attached **Exhibit G**.

**I. CONDITIONS OF APPROPRIATION**

Conditions of Appropriation, pursuant to 12 N.N.C. §820(R), require Divisions, Departments, or Programs to perform specific tasks or accomplish particular goals, by a set deadline. The Navajo Nation Council therefore approves and establishes the Conditions of Appropriation as set forth in **Exhibit H**.

**J. LEGISLATIVE CONCERNS**

The Navajo Nation Council approves and establishes the Legislative Concerns set forth

1 in Exhibit I.

2 **K. FY 2025 BUDGET DETAIL**

3 The Navajo Nation hereby approves the FY 2025 Budget Detail set forth **Exhibit J.**

4 **L. WAIVERS OF NAVAJO NATION LAWS**

- 5 1. 12 N.N.C. §820(F). As necessary to accommodate the appropriations from various  
6 funding sources as set forth in this Act, the Navajo Nation Council waives 12  
7 N.N.C. §820(F).
- 8 2. Resolution CJY-66-23. The Navajo Nation Council waives Resolution CJY-66-23,  
9 the requirement in Section 3(C)(4) to fund the following fiscal year's compensation  
10 increases and human resources management system costs.
- 11 3. Capital Improvement Plan Provisions. The Navajo Nation Council waives 12 N.N.C.  
12 §820(I), §840(B), and §860 for the purpose of approving this Comprehensive  
13 Budget for FY 2025, because the required Capital Improvement Plan is not  
14 available at this time.

15 **M. EXPENDITURES NOT RESTRICTED**

16 The Navajo Nation hereby acknowledges that all dollar amounts and accounts listed  
17 and described in the FY 2025 Comprehensive Budget are provided primarily for  
18 informational purposes only. Such listings and descriptions shall not be construed to  
19 limit the expenditure authority of the Navajo Nation Council or any Navajo Nation  
20 Division, Department, or Program, provided that additional funds are approved  
21 pursuant to 2 N.N.C. §164(B), 2 N.N.C. §301(B)(15), and 2 N.N.C. §701(A)(10).

22 **N. BIA ACCOUNT NO. PL7341701**

23 The Navajo Nation hereby authorizes monthly drawdowns of all funds deposited into  
24 the Bureau of Indian Affairs Account No. PL7341701, Navajo Tribe, Arizona/New  
25 Mexico, which funds are considered Navajo Nation General Funds as part of the Navajo  
26 Nation's overall annual revenue projection and are used for the administrative support  
27 of the operations of the Navajo Nation Government.

28  
29 **SECTION FIVE. EFFECTIVE DATE**

30 The effective date of this Resolution shall be in accordance with 2 N.N.C. §164(A)(17) and

1 §221(B).

2  
3 **SECTION SIX. SAVING CLAUSE**

4 If any provision of this Act is determined to be invalid by the Navajo Nation Supreme  
5 Court, or by a Navajo Nation District Court without appeal to the Navajo Nation Supreme  
6 Court, those remaining provisions of this Act not determined invalid shall be the law of the  
7 Navajo Nation.