

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0059-25\_

SPONSOR: Shaandiin Parrish

**TITLE: An Action Relating to the Budget and Finance Committee; Approving Fiscal Year 2026 Budget Instructions; Establishing the Planning Base Amounts; Approving the Fiscal Year 2026 Budget Instructions Manual and Other Actions Related to the Navajo Nation's Fiscal Year 2026 Comprehensive Budget**

*Date posted:* April 18, 2025 at 10:59PM

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**LEGISLATIVE SUMMARY SHEET**

Tracking No. 0059-25

**DATE:** April 18, 2025

**TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING FISCAL YEAR 2026 BUDGET INSTRUCTIONS; ESTABLISHING THE PLANNING BASE AMOUNTS; APPROVING THE FISCAL YEAR 2026 BUDGET INSTRUCTIONS MANUAL AND OTHER ACTIONS RELATED TO THE NAVAJO NATION'S FISCAL YEAR 2026 COMPREHENSIVE BUDGET**

**PURPOSE:** The purpose of this proposed resolution is to establish the planning base amounts for Fiscal Year 2026 and approve the Budget Instructions Manual.

**FINAL AUTHORITY:** Budget and Finance Committee

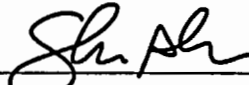
**VOTE REQUIREMENT:** Simple Majority

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: Johnson  
Website Posting Time/Date: \_\_\_\_\_  
Posting End Date: 04-23-25  
Eligible for Action: 04-24-25

1 PROPOSED STANDING COMMITTEE RESOLUTION  
2 25<sup>th</sup> NAVAJO NATION COUNCIL – Third Year, 2025  
3

4 Introduced by:

5   
6 \_\_\_\_\_

7 (Primary Sponsor)  
8

9 Tracking No. 0059-25  
10

11 AN ACTION

12 RELATING TO THE BUDGET AND FINANCE COMMITTEE;  
13 APPROVING FISCAL YEAR 2026 BUDGET INSTRUCTIONS; ESTABLISHING THE  
14 PLANNING BASE AMOUNTS; APPROVING THE FISCAL YEAR 2026 BUDGET  
15 INSTRUCTIONS MANUAL AND OTHER ACTIONS RELATED TO THE NAVAJO  
16 NATION'S FISCAL YEAR 2026 COMPREHENSIVE BUDGET  
17

18 BE IT ENACTED:  
19

20 SECTION ONE. AUTHORITY

21 A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council,  
22 with the authority to make recommendations to the Council regarding the budgeting and  
23 appropriation of all funds for the Navajo Nation, including recommendations related to the  
24 Navajo Nation's Comprehensive Budget for each Fiscal Year. 2 N.N.C. §301(B)(2).

25 B. The Appropriations Act at 12 N.N.C. § 830(A)-(I) sets forth the framework for the Navajo  
26 Nation's comprehensive budget planning and preparation.

27 C. Upon the recommendation from the Office of Management and Budget, "the Budget and  
28 Finance Committee shall approve the budget instructions no later than 30 days after the  
29 Controller releases the annual revenue projection as delineated at 830(C)." 12 N.N. C. § 830  
30 (H).

1 D. The Appropriations Act further provides “the budget instructions shall include, fiscal,  
2 operational, policy guidelines, budget development timelines, and planning base  
3 amounts for each fiscal year for the Executive Branch, the Judicial Branch, and the  
4 Legislative Branch.” 12 N.N. C. § 830 (H).  
5

6 **SECTION TWO. FINDINGS**

7 A. The budget instructions include fiscal, operational, policy guidelines, and planning base  
8 amounts. These fiscal, operational, and policy guidelines shall be included in a budget  
9 instruction manual (“BIM”) as recommended by the Office of Management in Budget  
10 (“OMB”) and approved by the Budget and Finance Committee.

11 B. The Navajo Nation (the “Nation”) Controller presented the Nation’s Projected Revenue for  
12 Fiscal Year 2026 (“FY 2026”) in a document dated March 31, 2025, attached as **Exhibit**  
13 **A.**

14 C. The Budget and Finance Committee met with the Three Branch Chiefs on April 15, 2025,  
15 to discuss the planning base amounts for the Nation’s FY 2026 Comprehensive Budget  
16 (the “FY 2026 Budget”). As a result of the discussions with the Three Branch Chiefs,  
17 historical spending practices within the Navajo Nation Government, and in consultation  
18 with technical advisors to the Budget and Finance Committee, the Committee selected  
19 \$185,000,000 as the planning base amount.

20 D. The Budget and Finance Committee selected the following planning base allocations:

21	Fixed Costs Allocations	\$ 30,169,000
22	External Funds Cash Match	\$ 8,000,000
23	Executive Branch	\$ 102,831,000
24	Legislative Branch	\$ 16,000,000
25	Judicial Branch	\$ 14,000,000
26	Chapters (Non-Administrative Costs)	\$ 14,000,000
27	<b>Total</b>	<b>\$ 185,000,000</b>

28  
29 **SECTION THREE. APPROVING THE BUDGET INSTRUCTIONS AND PLANNING**  
30 **BASE AMOUNTS IN ACCORDANCE WITH 12 N.N.C. 820(H)**

1 A. The Budget and Finance Committee approves the following planning base amounts:

2	Fixed Costs Allocations	\$ 30,169,000
3	External Funds Cash Match	\$ 8,000,000
4	Executive Branch	\$ 102,831,000
5	Legislative Branch	\$ 16,000,000
6	Judicial Branch	\$ 14,000,000
7	Chapters (Non-Administrative Costs)	\$ 14,000,000
8	<b>Total</b>	<b>\$185,000,000</b>

9  
10 B. The Budget and Finance Committee approves the following exhibits to satisfy 12 N.N.C.  
11 § 830(H) requirement to approve the planning base amounts and budget instructions for  
12 the FY 2026 Budget:

13 **Exhibit A:** FY 2026 General Fund Revenue Projections

14 **Exhibit B:** FY 2026 IDC projected recovery for FY 2026

15 **Exhibit C:** FY 2026 Budget Preparation Calendar

16 **Exhibit D:** FY 2026 Recommended Cash Match allocations of \$8,000,000

17 **Exhibit E:** FY 2026 Budget Instructions Manual

18  
19 C. The Office of Management and Budget is instructed to make revisions to the Budget  
20 Preparation Calendar as provided in **Exhibit C**, administratively, provided that it seeks the  
21 concurrence of the Budget and Finance Committee prior to publishing any revisions.

22  
23 **SECTION FOUR. SAVING CLAUSE**

24 If any part of this Action is determined to be invalid by the Navajo Nation Supreme Court, or by  
25 a District Court of the Navajo Nation without appeal to the Navajo Nation Supreme Court, the  
26 remainder of this Action shall be the law of the Navajo Nation.