

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0195-25_

SPONSOR: Shaandiin Parrish

TITLE: An Act Relating to the Budget and Finance Committee, the Naabik'iyáti' Committee, and the Navajo Nation Council; Approving the Navajo Nation's Comprehensive Budget for Fiscal Year 2026; Waiving Resolution CJY-66-23, Section 4(C)(4); Waiving 12 N.N.C. §§ 820(I), 840(B), and 860

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0195-25

DATE: August 20, 2025

TITLE OF RESOLUTION: AN ACTION 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 2026; WAIVING RESOLUTION CJY-66-23, SECTION 4(C)(4); WAIVING 12 N.N.C. §§820(I), 840(B), AND 860

PURPOSE: This proposed resolution approves the Navajo Nation's comprehensive budget for

FINAL AUTHORITY: Navajo Nation Council

VOTE REQUIREMENT: 2/3 vote of the full Navajo Nation Council

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

5-DAY BILL HOLD PERIOD: Johnson
Website Posting Time/Date: _____
Posting End Date: 08-25-25
Eligible for Action: 08-26-25

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

PROPOSED NAVAJO NATION COUNCIL RESOLUTION
25th NAVAJO NATION COUNCIL - Third Year, 2025

Introduced by:

(Primary Sponsor)

Tracking No. 0195-25

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 2026; WAIVING RESOLUTION CJY-66-23, SECTION 4(C)(4);
WAIVING 12 N.N.C. §§ 820(I), 840(B), AND 860

BE IT ENACTED:

SECTION ONE. AUTHORITY

A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council authorized to make recommendations to the Council on the budgeting and management of Navajo Nation funds. 2 N.N.C. § 300(A), § 301(B)(2). The Budget and Finance Committee is specifically authorized to make recommendations to the Council regarding the Navajo Nation's annual Comprehensive Budget for each Fiscal Year. 12 N.N.C. § 840(A).

B. The Naabik'iyáti' Committee is a standing committee of the Navajo Nation Council that reviews all proposed resolutions requiring final action by the Council. 2 N.N.C. § 164(A)(9). Therefore, the Naabik'iyáti' Committee may make recommendations to the Council regarding the Navajo Nation's annual Comprehensive Budget for each 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 2026 ("Budget Resolution for FY
4 2026"). 12 N.N.C. § 840(B).

5
6
7 **SECTION TWO. APPROVING THE COMPREHENSIVE BUDGET FOR FY 2026**

8 The Navajo Nation hereby approves the Navajo Nation's Comprehensive Budget for FY
9 2026, as follows:

10 **A. STATUTORY SET-ASIDES**

11 In accordance with various provisions of Navajo Nation law, the Navajo Nation hereby
12 appropriates **\$61,110,000** to certain statutory Funds for FY 2026, as follows:

- 13 1. 12% of FY 2026 projected revenue or **\$ 34,266,000** into the Navajo Nation
14 Permanent Fund;
- 15 2. 2% of FY 2026 projected revenue or **\$5,711,000** into the Navajo Nation Land
16 Acquisition Trust Fund;
- 17 3. 4% of FY 2026 projected revenue or **\$11,422,000** into the Navajo Nation
18 Veterans Trust Fund;
- 19 4. **\$2,000,000** for the Capital Outlay Match Fund; and
- 20 5. **\$2,000,000** for the Navajo Nation Water Rights Claims Fund.

21 **B. OVERALL FY 2026 OPERATING BUDGET**

22 The Navajo Nation hereby appropriates **\$603,793,908** for the Navajo Nation's overall
23 FY 2026 Operating Budget, as set forth in **Exhibit A**, as follows:

- 24 1. **\$184,389,697** from the General Fund account;
- 25 2. **\$38,800,000** Additional Allocation;
- 26 3. **\$24,000,000** from the Indirect Cost Fund account;
- 27 4. **\$8,000,000** from the General Fund for the External Funds Cash Match
28 account;
- 29 5. **\$112,327,461** from the Proprietary Fund account;
- 30 6. **\$127,473, 625** from the Fiduciary Fund account; and

1 7. **\$7,987,109** from the Special Revenue Fund - Internal Funds account.

2 **C. LEGISLATIVE BRANCH.**

3 The Navajo Nation hereby allocates **\$19,675,278** of the overall FY 2026 Operating
4 Budget for the Legislative Branch's Operating Budget for FY 2026, set forth in **Exhibit**
5 **B**, as follows:

- 6 1. **\$16,000,000** from the General Fund account;
- 7 2. **\$2,208,578** from the Indirect Cost Fund account;
- 8 3. **\$200,000** Additional Allocation;
- 9 4. **\$700** from the Proprietary Fund account; and
- 10 5. **\$1,266,000** Permanent Fund Income.

11 **D. JUDICIAL BRANCH**

12 The Navajo Nation hereby appropriates **\$17,454,575** of the overall FY 2026 Operating
13 Budget for the Judicial Branch's Operating Budget for FY 2026, set forth in **Exhibit**
14 **C**, as follows:

- 15 1. **\$14,000,000** from the General Fund account;
- 16 2. **\$145,775** from the Indirect Cost Fund account;
- 17 3. **\$300,000** Additional Allocation; and
- 18 4. **\$3,008,800** Permanent Fund Income.

19 **E. EXECUTIVE BRANCH**

20 The Navajo Nation hereby appropriates **\$526,307,710** of the overall FY 2026 Operating
21 Budget for the Executive Branch's Operating Budget for FY 2026, set forth in **Exhibit**
22 **D**, as follows:

- 23 1. **\$120,989,000** from the General Fund account;
- 24 2. **\$14,689,999** from the Indirect Cost Recovery account;
- 25 3. **\$34,011,695** Personal Lapse Fund;
- 26 4. **\$12,529,521** Permanent Fund Income;
- 27 5. **\$38,300,000** Additional Allocation;
- 28 6. **\$8,000,000** from the General Fund for the External Funds Cash Match
29 account;
- 30 7. **\$112,326,761** from the Proprietary Fund account;

1 8. **\$127,473,625** from the Fiduciary Fund account; and

2 9. **\$57,987,109** from the Special Revenue Fund - Internal Funds account.

3 **F. FIXED COSTS**

4 The Office of Management and Budget has determined the allocations necessary to
5 cover the Navajo Nation's Fixed Costs for FY 2026. The Navajo Nation hereby
6 allocates **\$40,356,345** from the overall FY 2026 Operating Budget to cover the FY
7 2026 Fixed Costs for several programs, chapters, and boards, for FY 2026, as follows
8 and as set forth in **Exhibit E** as follows:

9 1. **\$33,400,697** from the General Fund account; and

10 2. **\$6,955,648** from the Indirect Cost Fund account.

11 **G. UNMET NEEDS FUNDING**

12 Unmet needs funding from the Permanent Fund Income in the amount of **\$16,804,321** is
13 attached as **Exhibit F**.

14 **H. LEGISLATIVE CONCERNS**

15 The Navajo Nation Council approves and establishes the Legislative Concerns set forth
16 in **Exhibit G**.

17 **A. FY 2026 BUDGET DETAIL.**

18 The Navajo Nation approves the FY 2026 Budget Detail set forth **Exhibit H**.

19 **B. WAIVERS OF NAVAJO NATION LAWS**

20 1. 12 N.N.C. § 820(F). As necessary to accommodate the appropriations from
21 various funding sources as set forth in this Act, the Navajo Nation Council
22 waives 12 N.N.C. § 820(F).

23 2. Resolution CJY-66-23. The Navajo Nation Council waives Resolution
24 CJY-66-23, the requirement in Section 4(C)(4) requiring a minimum
25 account balance in the Personnel Lapse Savings Account.

26 3. Capital Improvement Plan Provisions. The Navajo Nation Council waives
27 12 N.N.C. § 820(I), § 840(B), and § 860 for the purpose of approving this
28 Comprehensive Budget for FY 2026, because the required Capital
29 Improvement Plan has not been approved.

30 **C. EXPENDITURES NOT RESTRICTED**

1 The Navajo Nation hereby acknowledges that all dollar amounts and accounts
2 listed and described in the FY 2026 Comprehensive Budget are provided
3 primarily for informational purposes only. Such listings and descriptions shall
4 not be construed to limit the expenditure authority of the Navajo Nation Council
5 or any Navajo Nation Division, Department, or Program, provided that
6 additional funds are approved pursuant to 2 N.N.C. § 164(B), 2 N.N.C. §
7 301(B)(15), and 2 N.N.C. § 701(A)(10).

8 **D. BIA ACCOUNT NO. PL7341701**

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

15
16 **SECTION THREE. EFFECTIVE DATE**

17 The effective date of this Resolution shall be in accordance with 2 N.N.C. § 164(A)(17)
18 and § 221(B).

19
20 **SECTION FOUR. SAVING CLAUSE**

21 If any provision of this Act is determined to be invalid by the Navajo Nation Supreme
22 Court, or by a Navajo Nation District Court without appeal to the Navajo Nation Supreme
23 Court, those remaining provisions of this Act not determined invalid shall be the law of the
24 Navajo Nation.