

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0026-26

SPONSOR: Germaine Simonson

TITLE: An Action Relating to an Emergency for the Navajo Nation Council; Approving \$750,000 from the Unreserved, Undesignated Fund Balance ("UUFB") for the Office of the President and Vice President to Provide Supplemental Funding for Operations for Fiscal Year 2026; Waiving 12 N.N.C. § 820 (E), § 820 (F), § 820 (J), and § 820 (L)

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0026-26

DATE: January 28, 2026

TITLE OF RESOLUTION: AN ACTION RELATING TO AN EMERGENCY FOR THE NAVAJO NATION COUNCIL; APPROVING \$750,000 FROM THE UNRESERVED, UNDESIGNATED FUND BALANCE ("UUFb") FOR THE OFFICE OF THE PRESIDENT AND VICE PRESIDENT TO PROVIDE SUPPLEMENTAL FUNDING FOR OPERATIONS FOR FISCAL YEAR 2026; WAIVING 12 N.N.C. §820(E), §820(F), §820(J), AND §820(L)

PURPOSE: This resolution, if approved, would allocate \$750,000 from the Unreserved, Undesignated Fund Balance for the Office of the President and Vice President to fund operations for FY 2026.

FINAL AUTHORITY: Navajo Nation Council

VOTE REQUIRED: 2/3 vote of the Navajo Nation Council

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.

PROPOSED NAVAJO NATION COUNCIL RESOLUTION
25th NAVAJO NATION COUNCIL – FOURTH YEAR, 2026

Introduced by:

(Prime Sponsor)

Tracking No. 0026-26

AN ACTION

**RELATING TO AN EMERGENCY FOR THE NAVAJO NATION COUNCIL;
APPROVING \$750,000 FROM THE UNRESERVED, UNDESIGNATED FUND
BALANCE (“UUF”) FOR THE OFFICE OF THE PRESIDENT AND VICE
PRESIDENT TO PROVIDE SUPPLEMENTAL FUNDING FOR OPERATIONS
FOR FISCAL YEAR 2026; WAIVING 12 N.N.C. §820(E), §820(F), §820(J), AND
§820(L)**

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Navajo Nation Council is the governing body of the Navajo Nation. 2 N.N.C. § 102(A). As such, the Council may consider proposed action regarding an emergency matter. 2 N.N.C. § 164 (A) (16).
- B. “[M]atters constituting an emergency shall be limited to the cessation of law enforcement services, and disaster relief services, fire protection services or other direct services required as an entitlement under Navajo Nation or Federal law, or which directly threaten the sovereignty of the Navajo Nation. Such an emergency matter must arise due to the pressing public need for such resolution(s) and must be a matter requiring final action by the Council.” 2 N.N.C. § 164 (A) (16).

- 1 C. This legislation is offered as an emergency due to the critical need for the Office of the
2 President and Vice President (OPVP) to receive operational funding. This supplemental
3 funding ensures OPVP's continued ability to meet and coordinate with federal, state
4 and local leaders to advance the Navajo Nation's sovereignty. A lack of funding to
5 OPVP directly threatens the sovereignty of the Navajo Nation by preventing OPVP
6 from having a seat at the table where critical funding, health, education, and other
7 emergent matters are discussed.
- 8 D. The Navajo Nation Council "may adopt and approve supplemental appropriations to the
9 Annual Comprehensive Budget during the fiscal year. Supplemental appropriations of
10 General Funds within the current fiscal year are permitted, if and when additional
11 sources of revenues above and beyond the initial or current revenue projections are
12 projected and which are also in excess of the reserve amount set forth at § 820(J)." 12
13 N.N.C. § 820(L).
- 14 E. The restrictions on supplemental appropriations, including all amounts from the UUFB,
15 include:
- 16 1. Payment of recurring government operating expenses shall be from recurring
17 revenues, and payment of nonrecurring expenses shall be from nonrecurring
18 revenues such as UUFB funds. 12 N.N.C. § 820(E), § 820(F).
 - 19 2. Specifically, the UUFB shall not be used for recurring government expenditures or
20 operations. 12 N.N.C. § 820(J), § 820(L).
 - 21 3. Nonrecurring revenues such as UUFB funds may be used only after the Controller
22 determines whether or not such revenues are subsidizing an imbalance between the
23 Navajo Nation's recurring revenues and expenditures, and government expenditures
24 shall only be authorized if a long-term (3-year to 5-year) forecast shows that the
25 operating deficit will not continue; otherwise, nonrecurring revenues will be added
26 to the Unreserved, Undesignated Fund Balance. 12 N.N.C. § 820(F).
 - 27 4. The above provisions in Title 12 may be amended or waived by a two-thirds vote of
28 the full Navajo Nation Council. 12 N.N.C. § 820(F).
 - 29 5. In compliance with 12 N.N.C. § 820(F), all UUFB funding requests must be
30 reviewed by the Controller. Such review is also required because the Controller

determines which revenues and expenses are recurring and which are non-recurring.
12 N.N.C. § 820(L).

6. In compliance with 12 N.N.C. § 820(B) and (M), all UUFB funding requests must be submitted to the Office of Management and Budget (“OMB”) for a budget impact analysis.

7. Pursuant to 12 N.N.C. § 820(N)(4), UUFB appropriations revert to the General Fund at the end of the fiscal year unless the Navajo Nation Council waives such reversion by a 7/8 vote.

SECTION TWO. FINDINGS.

A. The OPVP is requesting \$750,000 in supplemental funding from the UUFB to fund operations for the remainder of Fiscal Year 2026 (“FY 2026”).

B. The OPVP has provided the required Navajo Nation budget forms, along with the Appendix J - Supplemental Funding Proposal Summary. Budget Forms are attached as **Exhibit A**.

C. The Office of the Controller provided a memorandum as required by 12 N.N.C. §820(L), indicating that the proposed expenditure includes recurring expenditures. The Controller’s Memo is attached as **Exhibit B**.

D. The Office of Management and Budget provided its memorandum as required by 12 N.N.C. §820(M). The OMB Memo is attached as **Exhibit C**.

SECTION THREE. APPROVAL OF \$750,000 FROM THE UUFB FOR THE OFFICE OF THE PRESIDENT AND VICE PRESIDENT TO FUND ITS OPERATIONS FOR THE REMAINDER OF FY 2026

A. The Navajo Nation hereby approves supplemental appropriation in the amount of \$750,000 from the UUFB for the OPVP to fund operations for the remainder of FY2026, in accordance with the attached **Exhibit A**.

B. This supplemental appropriation approved herein shall be from those funds that exceed the minimum fund reserve balance of the UUFB required by 12 N.N.C. § 820(J).

C. Upon the effective date of this resolution, the approved UUFB funds shall be promptly

1 transferred into those budget line items listed in the attached **Exhibit A**.

2 D. Pursuant to 12 N.N.C. §820(N), any amount of the \$750,000 approved herein that
3 remains unspent or unencumbered at the end of FY 2026 shall revert to the General
4 Fund, unless Council waives such reversion by a 7/8 vote prior to the date in which the
5 funds are scheduled to revert.

6
7 **SECTION FOUR. WAIVING 12 N.N.C. §820(E), §820(F), §820(J), and §820(L)**

8 The Navajo Nation waives 12 N.N.C. §820(E), §820(F), §820(J), and §820(L) to the extent it
9 will allow UUFB funds to be used for OPVP's recurring expenditures for FY 2026.

10
11 **SECTION FIVE. EFFECTIVE DATE**

12 This Action shall become effective in accordance with 2 N.N.C. §221(B) and 2 N.N.C.
13 §164(A)(17).

14
15 **SECTION SIX. SAVING CLAUSE**

16 If any portion of this Action is determined invalid by the Navajo Nation Supreme Court, or by
17 a District Court of the Navajo Nation without appeal to the Navajo Nation Supreme Court, the
18 remainder of this Action shall be the law of the Navajo Nation.