

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0032-26

SPONSOR: Shaandiin Parrish

TITLE: An Action Relating to the Budget and Finance, and Naabik'íyáti' Committees, and the Navajo Nation Council; Approving \$3,684,574 from the Unreserved, Undesignated Fund Balance ("UUFb") for Nine Legislative Branch Programs to Provide Supplemental Funding for Operations for Fiscal Year 2026; Waiving 12 N.N.C. § 820(E), (F), (J) and (L)

Date posted: February 11, 2026 at 10:30 PM

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LEGISLATIVE SUMMARY SHEET
Tracking No. 0032-26

DATE: February 11, 2026

AN ACTION RELATING TO THE BUDGET AND FINANCE, AND NAABIK'ÍYÁTI' COMMITTEES, AND THE NAVAJO NATION COUNCIL; APPROVING \$3,684,574 FROM THE UNRESERVED, UNDESIGNATED FUND BALANCE ("UUFBS") FOR NINE LEGISLATIVE BRANCH PROGRAMS TO PROVIDE SUPPLEMENTAL FUNDING FOR OPERATIONS FOR FISCAL YEAR 2026; WAIVING 12 N.N.C. §820 (E), (F), (J), AND (L)

PURPOSE: This resolution, if approved, would allocate \$3,684,574 from the Unreserved, Undesignated Fund Balance for nine Legislative Branch programs 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.

5-DAY BILL HOLD PERIOD: Johnson
Website Posting Time/Date: _____
Posting End Date: 02-16-26
Eligible for Action: 02-17-26

Budget and Finance Committee
Thence
Naabik'íyáti' Committee
Thence
Navajo Nation Council

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

Introduced by:

(Prime Sponsor)

Tracking No. 0032-26

AN ACTION

RELATING TO THE BUDGET AND FINANCE, AND NAABIK'ÍYÁTI'
COMMITTEES, AND THE NAVAJO NATION COUNCIL; APPROVING \$3,684,574
FROM THE UNRESERVED, UNDESIGNATED FUND BALANCE ("UUFBI") FOR
NINE LEGISLATIVE BRANCH PROGRAMS TO PROVIDE SUPPLEMENTAL
FUNDING FOR OPERATIONS FOR FISCAL YEAR 2026; WAIVING 12 N.N.C. §
820(E), (F), (J) AND (L)

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council and has the authority to review and recommend to the Council the budgeting, appropriation, investment and management of all funds. 2 N.N.C. §§ 300(A) and 301(B)(2).
- B. The Naabik'íyáti' Committee is a standing committee of the Navajo Nation Council with the authority to hear all proposed resolutions that require final action by the Council, and serves as the oversight Committee for the offices, programs, commissions, boards or task forces under the Legislative Branch. 2 N.N.C. §§ 164(A)(9), 700(A) and 701(A)(5).

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 “may adopt and approve supplemental appropriations to
3 the Annual Comprehensive Budget during the fiscal year. Supplemental
4 appropriations of General Funds within the current fiscal year are permitted, if and
5 when additional sources of revenues above and beyond the initial or current revenue
6 projections are projected and which are also in excess of the reserve amount set forth
7 at § 820(J).” 12 N.N.C. § 820(L).

8 D. The restrictions on supplemental appropriations, including all amounts from the
9 Unreserved Undesignated Fund Balance (“UUFB”), include:

- 10 1. Payment of recurring government operating expenses shall be from recurring
11 revenues, and payment of nonrecurring expenses shall be from nonrecurring
12 revenues such as UUFB funds. 12 N.N.C. § 820(E) and (F).
- 13 2. Specifically, the UUFB shall not be used for recurring government
14 expenditures or operations. 12 N.N.C. § 820(J) and (L).
- 15 3. Nonrecurring revenues such as UUFB funds may be used only after the
16 Controller determines whether or not such revenues are subsidizing an
17 imbalance between the Navajo Nation’s recurring revenues and expenditures,
18 and government expenditures shall only be authorized if a long-term (3-year
19 to 5-year) forecast shows that the operating deficit will not continue;
20 otherwise, nonrecurring revenues will be added to the UUFB. 12 N.N.C. §
21 820(F).
- 22 4. The above provisions in Title 12 may be amended or waived by a two-thirds
23 vote of the full Navajo Nation Council. 12 N.N.C. § 820(F).
- 24 5. In compliance with 12 N.N.C. § 820(F), all UUFB funding requests must be
25 reviewed by the Controller. Such review is also required because the
26 Controller determines which revenues and expenses are recurring and which
27 are non-recurring. 12 N.N.C. § 820(L).
- 28 6. In compliance with 12 N.N.C. § 820(B) and (M), all UUFB funding requests
29 must be submitted to the Office of Management and Budget (“OMB”) for a
30 budget impact analysis.

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

5 **SECTION TWO. FINDINGS.**

- 6 A. The line-item vetoes in Navajo Nation Council Resolutions CS-44-25, CS-45-25, and
7 CN-56-25 have left the Legislative Branch unable to operate without additional
8 funding.
9 B. The Office of the Speaker (“OOS”) is requesting \$3,684,574 in supplemental funding
10 from the UUFB to fund operations for nine Legislative Branch programs for the
11 remainder of Fiscal Year 2026 (“FY 2026”).
12 C. The OOS has provided the required Navajo Nation budget forms, along with the
13 Appendix J - Supplemental Funding Proposal Summary. Budget Forms are attached
14 as **Exhibit A**.
15 D. The Office of the Controller provided a memorandum as required by 12 N.N.C.
16 §820(L), indicating that the proposed expenditures are recurring. The Controller’s
17 memorandum is attached as **Exhibit B**.
18 E. The Office of Management and Budget provided its memorandum as required by 12
19 N.N.C. §820(M). The OMB memorandum is attached as **Exhibit C**.
20

21 **SECTION THREE. APPROVAL OF \$3,684,574 FROM THE UUFB FOR NINE**
22 **LEGISLATIVE BRANCH PROGRAMS TO FUND OPERATIONS FOR THE**
23 **REMAINDER OF FY 2026**

- 24 A. The Navajo Nation hereby approves supplemental appropriation in the amount of
25 \$3,684,574 from the Unreserved Undesignated Fund Balance for the Legislative
26 Branch to fund operations for the remainder of FY 2026, in accordance with the
27 attached **Exhibit A**.
28 B. This supplemental appropriation approved herein shall be from those funds that exceed
29 the minimum fund reserve balance of the Unreserved Undesignated Fund Balance
30 required by 12 N.N.C. § 820(J).

1 C. Upon the effective date of this resolution, the approved Unreserved Undesignated Fund
2 Balance funds shall be promptly transferred into those budget line items listed in the
3 attached **Exhibit A**.

4 D. Pursuant to 12 N.N.C. § 820(N), any amount of the \$3,684,574 approved herein that
5 remains unspent or unencumbered at the end of FY 2026 shall revert to the General
6 Fund, unless Council waives such reversion by a 7/8 vote prior to the date in which the
7 funds are scheduled to revert.
8

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

10 The Navajo Nation hereby waives 12 N.N.C. §820(E), (F), (J), and (L) to the extent it will
11 allow Unreserved Undesignated Fund Balance funds to be used for Legislative Branch's
12 recurring expenditures for FY 2026.
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14 **SECTION FIVE. EFFECTIVE DATE**

15 This Action shall become effective in accordance with 2 N.N.C. §221(B) and 2 N.N.C.
16 §164(A)(17).
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18 **SECTION SIX. SAVING CLAUSE**

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