

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0075-26_

SPONSOR: Danny Simpson

TITLE: An Action Relating to the Budget and Finance and Naabik'íyáti' Committees, and the Navajo Nation Council; Approving \$750,000.00 from the Unreserved, Undesignated Fund Balance ("UUFb") for the Office of the President and Vice President to Fund a Supplemental Fiscal Need for Operations for Fiscal Year 2026; Waiving 12 N.N.C. § 820(E), § 820(F), § 820(J), and § 820(L)

Date posted: April 09, 2026 at 4:20PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0075-26

DATE: April 8, 2026

AN ACTION RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES, AND THE NAVAJO NATION COUNCIL; APPROVING \$750,000.00 FROM THE UNRESERVED, UNDESIGNATED FUND BALANCE ("UUFB") FOR THE OFFICE OF THE PRESIDENT AND VICE PRESIDENT TO FUND A SUPPLEMENTAL FISCAL NEED 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 UUFB for the Office of the President and Vice President to fund operations for the remainder of FY2026.

FINAL AUTHORITY: Navajo Nation Council

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

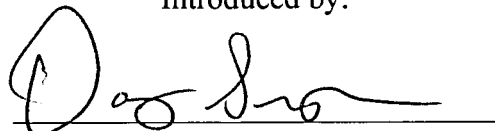
This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD:
Website Posting Time/Date:
Posting End Date: 04-14-26
Eligible for Action: 04-15-26

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

1 PROPOSED NAVAJO NATION COUNCIL RESOLUTION
2 25th NAVAJO NATION COUNCIL – Fourth Year, 2026

3 Introduced by:

4 
5

6 (Prime Sponsor)

7
8 Tracking No. 0075-26

9
10 AN ACTION
11 RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI'
12 COMMITTEES, AND THE NAVAJO NATION COUNCIL; APPROVING \$750,000.00
13 FROM THE UNRESERVED, UNDESIGNATED FUND BALANCE (“UUF^B”) FOR
14 THE OFFICE OF THE PRESIDENT AND VICE PRESIDENT TO FUND A
15 SUPPLEMENTAL FISCAL NEED FOR OPERATIONS FOR FISCAL YEAR 2026;
16 WAIVING 12 N.N.C. §820(E), §820(F), §820(J), AND §820(L)

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
22 Council and has the authority to review and recommend to the Council the
23 budgeting, appropriation, investment and management of all funds. 2 N.N.C. §§
24 300 (A) and 301 (B)(2).
- 25 B. The Naabik'iyáti' Committee is a standing committee of the Navajo Nation
26 Council with the authority to hear all proposed resolutions that require final action
27 by the Navajo Nation Council. 2 N.N.C. §§ 164 (A)(9) and 700 (A).
- 28 C. The Navajo Nation Council is the governing body of the Navajo Nation and, “may
29 adopt and approve supplemental appropriations to the Annual Comprehensive
30 Budget during the fiscal year . . . when additional sources of revenues above and

1 beyond the initial or current revenue projections are projected and which are also in
2 excess of the reserve amount set forth at § 820(J).” 2 N.N.C. § 102(A) and 12
3 N.N.C. § 820(L).

4 D. The restrictions on supplemental appropriations, including all amounts from the
5 UUFb, include:

- 6 1. Payment of recurring government operating expenses shall be from recurring
7 revenues, and payment of nonrecurring expenses shall be from nonrecurring
8 revenues such as UUFb funds. 12 N.N.C. § 820(E) and (F).
- 9 2. Specifically, the UUFb shall not be used for recurring government
10 expenditures or operations. 12 N.N.C. § 820(J) and (L).
- 11 3. Nonrecurring revenues such as UUFb funds may be used only after the
12 Controller determines whether or not such revenues are subsidizing an
13 imbalance between the Navajo Nation’s recurring revenues and expenditures,
14 and government expenditures shall only be authorized if a long-term (3-year
15 to 5-year) forecast shows that the operating deficit will not continue;
16 otherwise, nonrecurring revenues will be added to the Unreserved,
17 Undesignated Fund Balance. 12 N.N.C. § 820(F).
- 18 4. The above provisions in Title 12 may be amended or waived by a two-thirds
19 vote of the full Navajo Nation Council. 12 N.N.C. § 820(F).
- 20 5. In compliance with 12 N.N.C. § 820(F), all UUFb funding requests must be
21 reviewed by the Controller. Such review is also required because the
22 Controller determines which revenues and expenses are recurring and which
23 are non-recurring. 12 N.N.C. § 820(L).
- 24 6. In compliance with 12 N.N.C. § 820(B) and (M), all UUFb funding requests
25 must be submitted to the Office of Management and Budget (“OMB”) for a
26 budget impact analysis.
- 27 7. Pursuant to 12 N.N.C. § 820(N)(4), UUFb appropriations revert to the
28 General Fund at the end of the fiscal year unless the Navajo Nation Council
29 waives such reversion by a 7/8 vote.
- 30

1 **SECTION TWO. FINDINGS**

- 2 A. The Office of the President and Vice President (“OPVP”) is requesting
3 \$750,000.00 in supplemental funding from the UUFB to fund operations for the
4 remainder of Fiscal Year 2026 (“FY2026”).
- 5 B. The OPVP has provided the required Navajo Nation budget forms, attached as
6 **Exhibit A**, along with the Appendix J - Supplemental Funding Proposal Summary.
- 7 C. The Office of the Controller provided a memorandum as required by 12 N.N.C.
8 §820(L), attached as **Exhibit B**, indicating that the proposed expenditures are
9 *recurring*.
- 10 D. The Office of Management and Budget provided its budget impact analysis
11 memorandum as required by 12 N.N.C. §820(M), attached as **Exhibit C**.

12
13 **SECTION THREE. APPROVAL OF \$750,000.00 FROM THE UUFB FOR THE**
14 **OFFICE OF THE PRESIDENT AND VICE PRESIDENT TO FUND ITS**
15 **OPERATIONS FOR THE REMAINDER OF FY2026**

- 16 A. The Navajo Nation hereby approves supplemental appropriation in the amount of
17 \$750,000.00 from the UUFB for the OPVP to fund operations for the remainder of
18 FY2026, in accordance with the attached **Exhibit A**.
- 19 B. This supplemental appropriation approved herein shall be from those funds that
20 exceed the minimum fund reserve balance of the UUFB required by 12 N.N.C. §
21 820(J).
- 22 C. Upon the effective date of this resolution, the approved UUFB funds shall be
23 promptly transferred into those budget line items listed in the attached **Exhibit A**.
- 24 D. Pursuant to 12 N.N.C. §820(N), any amount of the \$750,000 approved herein that
25 remains unspent or unencumbered at the end of FY2026 shall revert to the General
26 Fund, unless Council waives such reversion by a 7/8 vote prior to the date in which
27 the funds are scheduled to revert.

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

2 The Navajo Nation waives 12 N.N.C. §820(E), §820(F), §820(J), and §820(L) to allow
3 UUFB funds to be used for OPVP’s recurring expenditures for FY2026.

4
5 **SECTION FIVE. EFFECTIVE DATE**

6 This Action shall become effective in accordance with 2 N.N.C. §221(B) and 2 N.N.C.
7 §164(A)(17).

8
9 **SECTION SIX. SAVING CLAUSE**

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