

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0091-26

SPONSOR: Shaandiin Parrish

TITLE: An Action Relating to the Budget and Finance Committee; Approving Fiscal Year 2027 Budget Instructions; Establishing the Planning Base Amounts; Approving the Fiscal Year 2027 Budget Instructions Manual and Other Actions Related to the Navajo Nation's Fiscal Year 2027 Comprehensive Budget

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0091-26

DATE: April 23, 2026

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING FISCAL YEAR 2027 BUDGET INSTRUCTIONS; ESTABLISHING THE PLANNING BASE AMOUNTS; APPROVING THE FISCAL YEAR 2027 BUDGET INSTRUCTIONS MANUAL AND OTHER ACTIONS RELATED TO THE NAVAJO NATION'S FISCAL YEAR 2027 COMPREHENSIVE BUDGET

PURPOSE: This proposed of this proposed resolution is to establish the planning base amounts for Fiscal Year 2027 and approve the Budget Instruction 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 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: 04-29-26
Eligible for Action: 04-30-26

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

3 Introduced by:

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5 

6 (Sponsor)

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8 Tracking No. 0091-26

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10 AN ACTION
11 RELATING TO THE BUDGET AND FINANCE COMMITTEE;
12 APPROVING FISCAL YEAR 2027 BUDGET INSTRUCTIONS;
13 ESTABLISHING THE PLANNING BASE AMOUNTS; APPROVING THE
14 FISCAL YEAR 2027 BUDGET INSTRUCTIONS MANUAL AND OTHER
15 ACTIONS RELATED TO THE NAVAJO NATION'S FISCAL YEAR 2027
16 COMPREHENSIVE BUDGET

17
18 BE IT ENACTED:

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20 SECTION ONE. AUTHORITY

- 21 A. The Budget and Finance Committee is a standing committee of the Navajo Nation
22 Council, with the authority to make recommendations to the Council regarding the
23 budgeting and appropriations of all funds for the Navajo Nation, including
24 recommendations related to the Navajo Nation's Comprehensive Budget for each
25 Fiscal Year. 2 N.N.C. §§ 300 and 301 (B)(2).
26 B. The Appropriations Act at 12 N.N.C. § 830 (A)-(I) sets forth the framework for the
27 Navajo Nation's comprehensive budget planning and preparation.
28 C. Upon the recommendation from the Office of Management and Budget, "the Budget
29 and Finance Committee shall approve the budget instructions no later than 30 days
30

1 after the Controller releases the annual revenue projection as delineated at 830(C).”
2 12 N.N.C. § 830 (H).

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

7
8 **SECTION TWO. FINDINGS**

9 A. The budget instructions include fiscal, operational, policy guidelines, and planning
10 base amounts. 12 N.N.C. § 830 (H).

11 B. The fiscal, operational, and policy guidelines are included in Budget Instruction
12 Manual (“BIM”) approved by the Budget and Finance Committee (“Committee”).

13 C. The Navajo Nation (“Nation”) Controller presented the Nation’s Projected Revenue
14 for Fiscal Year 2027 (“FY 2027”) in a document dated March 31, 2026, attached as
15 **Exhibit A.**

16 D. The Committee met with the Three Branch Chiefs or their designees on April 1,
17 2026, to discuss the actual FY 2026 expenditures and the planning base amounts for
18 the Nation’s FY 2027 Comprehensive Budget (“FY 2027 Budget”). As a result of
19 the discussions with the Three Branch Chiefs, historical spending practices within
20 the Navajo Nation Government, and in consultation with technical advisors to the
21 Committee, the Committee selected \$197,000,000 as the total planning base amount.

22 E. In addition to the above described meeting, the Committee met with the Three
23 Branch Chiefs or their designees on April 2, April 7, April 8, April 13, April 14 and
24 April 15, to further discuss the Budget Instruction Manuel, the Personnel Pools
25 process, the Capital Infrastructure Plan and other matters related to the 2027
26 Comprehensive Budget.

27 F. The Committee allocated the total planning base amounts, as follows:

| | | |
|----|---------------------------|-------------------|
| 28 | Fixed Costs Allocations | \$ 33,518,886.00 |
| 29 | External Funds Cash Match | \$ 9,540,489.86 |
| 30 | Executive Branch | \$ 101,933,403.00 |

| | | |
|---|-------------------------------------|--------------------------|
| 1 | Legislative Branch | \$ 16,397,000.00 |
| 2 | Judicial Branch | \$ 14,552,000.00 |
| 3 | Chapters (Non-Administrative Costs) | \$ 15,000,000.00 |
| 4 | Total | \$ 190,941,778.86 |

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6 G. The Projected Recovery of Indirect Cost Funds for FY 2027 is attached as **Exhibit**
7 **B.**

8 H. The FY 2027 Budget Preparation Calendar is attached as **Exhibit C.**

9 I. The FY 2027 Cash Match on External Grants recommendation is attached as **Exhibit**
10 **D.**

11 J. The BIM for FY 2027 is attached as **Exhibit E.**

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13 **SECTION THREE. APPROVING THE BUDGET INSTRUCTIONS AND**
14 **PLANNING BASE AMOUNTS IN ACCORDANCE WITH 12 N.N.C. § 830 (H)**

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

| | | |
|----|-------------------------------------|--------------------------|
| 16 | Fixed Costs Allocations | \$ 33,518,886.00 |
| 17 | External Funds Cash Match | \$ 9,540,489.86 |
| 18 | Executive Branch | \$ 101,933,403.00 |
| 19 | Legislative Branch | \$ 16,397,000.00 |
| 20 | Judicial Branch | \$ 14,552,000.00 |
| 21 | Chapters (Non-Administrative Costs) | \$ 15,000,000.00 |
| 22 | Total | \$ 190,941,778.86 |

23 A. The Budget and Finance Committee approves the following exhibits to satisfy the
24 requirements of 12 N.N.C. § 830 (H) to approve the planning base amounts and
25 budget instructions for the Fiscal Year 2027 Comprehensive Budget:

26 **Exhibit A:** FY 2027 General Fund Revenue Projections;

27 **Exhibit B:** FY 2027 IDC projected recovery for FY 2027;

28 **Exhibit C:** FY 2027 Budget Preparation Calendar;

29 **Exhibit D:** FY 2027 Recommended Cash Match of \$9,540,489.86 and;

30 **Exhibit E:** FY 2027 Budget Instructions Manual.

1 B. The Office of Management and Budget is instructed to make revisions to the Budget
2 Preparation Calendar as provided in Exhibit C, administratively, provided that it seeks
3 the concurrence of the Budget and Finance Committee prior to publishing any
4 revisions.

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6 **SECTION FOUR. SAVING CLAUSE**

7 If any provision of this Act is determined invalid by the Supreme Court of the Navajo
8 Nation, or by a Navajo Nation District Court without appeal to the Navajo Nation Supreme
9 Court, the remainder of this Act shall remain law of the Navajo Nation.

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