

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: 0098-26

SPONSOR: George H. Tolth

TITLE: An Action Relating to the Budget and Finance and Naabik'iyáti' Committees, and the Navajo Nation Council; Approving \$99,000 from the Unreserved, Undesignated Fund Balance ("UUFB") for the Office of Navajo Government Development to Fund a Supplemental Fiscal Need for Unmet Needs for Fiscal Year 2026; Waiving 12 N.N.C. §820 (E), §820 (F), §820 (J), and §820 (L)

Date posted: May 12, 2026 at 5:02 PM

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LEGISLATIVE SUMMARY SHEET
Tracking No. 0098-26

DATE: May 12, 2026

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI' COMMITTEES, AND THE NAVAJO NATION COUNCIL; APPROVING \$99,000 FROM THE UNRESERVED, UNDESIGNATED FUND BALANCE ("UUFb") FOR THE OFFICE OF NAVAJO GOVERNMENT DEVELOPMENT TO FUND A SUPPLEMENTAL FISCAL NEED FOR UNMET NEEDS 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 \$99,000 from the UUFb for the Office of Navajo Government Development to fund unmet needs for the remainder of FY2026.

FINAL AUTHORITY: Navajo Nation Council

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

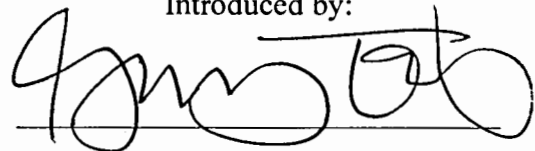
This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD:
Website Posting Time/Date:
Posting End Date: 05-17-26
Eligible for Action: 05-18-26

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. 0098-26

9
10 AN ACTION
11 RELATING TO THE BUDGET AND FINANCE AND NAABIK'ÍYÁTI'
12 COMMITTEES, AND THE NAVAJO NATION COUNCIL; APPROVING
13 \$99,000 FROM THE UNRESERVED, UNDESIGNATED FUND BALANCE
14 (“UUF^B”) FOR THE OFFICE OF NAVAJO GOVERNMENT
15 DEVELOPMENT TO FUND A SUPPLEMENTAL FISCAL NEED FOR
16 UNMET NEEDS FOR FISCAL YEAR 2026; WAIVING 12 N.N.C. §820(E),
17 §820(F), §820(J), AND §820(L)
18

19 BE IT ENACTED:

20
21 SECTION ONE. AUTHORITY

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

1 Budget during the fiscal year . . . when additional sources of revenues above and
2 beyond the initial or current revenue projections are projected and which are also in
3 excess of the reserve amount set forth at § 820(J).” 2 N.N.C. § 102(A) and 12 N.N.C.
4 § 820(L).

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

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

1 **SECTION TWO. FINDINGS**

- 2 A. The Office of Navajo Government Development (“ONGD”) is requesting ninety-
- 3 nine thousand dollars (\$99,000) in supplemental funding from the UUFB to fund
- 4 unmet needs for the remainder of Fiscal Year 2026 (“FY2026”).
- 5 B. The ONGD 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 E. On September 13, 2025, the Western Navajo Agency Council passed Resolution
- 13 WNAC25-09-NB09, attached as **Exhibit D**, supporting supplemental funding for the
- 14 ONGD.
- 15 F. On September 20, 2025, the Northern Navajo Agency Council passed Resolution
- 16 NNAC-244-2025, attached as **Exhibit E**, supporting supplemental funding for the
- 17 ONGD.
- 18 G. On October 11, 2025, the Fort Defiance Navajo Agency Council passed Resolution
- 19 FDNAC#101125-004, attached as **Exhibit F**, supporting supplemental funding for
- 20 the ONGD.
- 21 H. On December 06, 2025, the Eastern Navajo Agency Council passed Resolution
- 22 ENAC-12-2025-050, attached as **Exhibit G**, supporting supplemental funding for
- 23 the ONGD.
- 24 I. On December 19, 2025, the Tólikan Chapter passed Resolution TC-019-12.19.2025,
- 25 attached as **Exhibit H**, supporting supplemental funding for the ONGD.

26

27 **SECTION THREE. APPROVAL OF \$99,000 FROM THE UUFB FOR THE**

28 **OFFICE OF NAVAJO GOVERNMENT DEVELOPMENT TO FUND UNMET**

29 **NEEDS FOR THE REMAINDER OF FY2026**

- 30 A. The Navajo Nation hereby approves supplemental appropriation in the amount of

1 \$99,000 from the UUFB for the ONGD to fund unmet needs for the remainder of
2 FY2026, in accordance with the attached **Exhibit A**.

3 B. This supplemental appropriation approved herein shall be from those funds that
4 exceed the minimum fund reserve balance of the UUFB required by 12 N.N.C. §
5 820(J).

6 C. Upon the effective date of this resolution, the approved UUFB funds shall be
7 promptly transferred into those budget line items listed in the attached **Exhibit A**.

8 D. Pursuant to 12 N.N.C. §820(N), any amount of the \$99,000 approved herein that
9 remains unspent or unencumbered at the end of FY2026 shall revert to the General
10 Fund, unless Council waives such reversion by a 7/8 vote prior to the date in which
11 the funds are scheduled to revert.

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

14 The Navajo Nation waives 12 N.N.C. §820(E), §820(F), §820(J), and §820(L) to allow
15 UUFB funds to be used for ONGD's recurring expenditures for FY2026.

16
17 **SECTION FIVE. EFFECTIVE DATE**

18 This Action shall become effective in accordance with 2 N.N.C. §221(B) and 2 N.N.C.
19 §164(A)(17).

20
21 **SECTION SIX. SAVING CLAUSE**

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