

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0192-26_

SPONSOR: Shaandiin Parrish

TITLE: An Act Relating to the Budget and Finance Committee, Naabik'íyáti' Committee, and the Navajo Nation Council; Approving the Navajo Nation's Comprehensive Budget for Fiscal Year 2027; Waiving 12 N.N.C. §§ 820 (I), 840 (B), and 860

Date posted: August 20, 2026 at 9:08PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0192-26

DATE: August 20, 2026

TITLE OF RESOLUTION: AN ACT RELATING TO THE BUDGET AND FINANCE COMMITTEE, THE NAABIK'ÍYÁTI' COMMITTEE, AND THE NAVAJO NATION COUNCIL; APPROVING THE NAVAJO NATION'S COMPREHENSIVE BUDGET FOR FISCAL YEAR 2027; WAIVING 12 N.N.C. §§ 820(I), 840(B), AND 860

PURPOSE: This proposed resolution approves the Navajo Nation's Comprehensive Budget for Fiscal Year 2027.

FINAL AUTHORITY: Navajo Nation Council

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

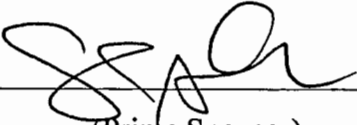
This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD:
Website Posting Time/Date:
Posting End Date: 08-25-26
Eligible for Action: 08-26-26

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

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

Introduced by:


(Prime Sponsor)

Tracking No. 0192-26

AN ACT

RELATING TO THE BUDGET AND FINANCE COMMITTEE,
THE NAABIK'ÍYÁTI' COMMITTEE, AND THE NAVAJO NATION
COUNCIL; APPROVING THE NAVAJO NATION'S COMPREHENSIVE
BUDGET FOR FISCAL YEAR 2027; WAIVING 12 N.N.C. §§ 820(I), 840(B), AND
860

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council authorized to make recommendations to the Council on the budgeting and management of Navajo Nation funds. 2 N.N.C. § 300(A), § 301(B)(2). The Budget and Finance Committee is specifically authorized to make recommendations to the Council regarding the Navajo Nation's annual Comprehensive Budget for each Fiscal Year. 12 N.N.C. § 840(A).
- B. The Naabik'iyáti' Committee is a standing committee of the Navajo Nation Council that reviews all proposed resolutions requiring final action by the Council. 2 N.N.C. § 164(A)(9). Therefore, the Naabik'iyáti' Committee may make recommendations to the Council regarding the Navajo Nation's annual Comprehensive Budget for each Fiscal Year.

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 has the authority to review and approve the Navajo
3 Nation's Comprehensive Budget for Fiscal Year 2027 ("Budget Resolution for FY
4 2027"). 12 N.N.C. § 840(B).

5
6 **SECTION TWO. APPROVING THE COMPREHENSIVE BUDGET FOR**
7 **FISCAL YEAR 2027**

8 The Navajo Nation hereby approves the Navajo Nation's Comprehensive Budget for
9 Fiscal Year 2027, as follows:

10
11 **A. STATUTORY SET-ASIDES**

12 In accordance with various provisions of Navajo Nation law, the Navajo Nation hereby
13 appropriates **\$83,301,000** to certain statutory Funds for FY 2027, as follows:

- 14 1. 12% of FY 2027 projected recurring revenue or **\$36,180,000** into the Navajo
15 Nation Permanent Fund;
- 16 2. 2% of FY 2027 projected recurring revenue or **\$6,030,000** into the Navajo Nation
17 Land Acquisition Trust Fund;
- 18 3. **\$19,000,000** for the Diné Higher Education Grant Fund;
- 19 4. **\$2,000,000** for the Capital Outlay Match Fund;
- 20 5. **\$2,000,000** for the Navajo Nation Water Rights Claims Fund;
- 21 6. 4% of FY 2027 projected recurring revenue or **\$12,060,000** into the Navajo
22 Nation Veterans Trust Fund; and
- 23 7. 2% of FY 2027 projected recurring revenue or **\$6,030,000** into the Navajo Nation
24 Remediation Fund.

25
26 **B. OVERALL FY 2027 OPERATING BUDGET**

27 The Navajo Nation hereby appropriates **\$524,762,404** for the Navajo Nation's overall FY
28 2027 Operating Budget, as set forth in **Exhibit A**, as follows:

- 29 1. **\$175,867,010** from the General Fund (projected revenue/UUFB) account;
- 30 2. **\$22,500,000** from the Indirect Cost Fund account;

3. **\$13,763,738** from the BFAP-09-26 allocation;
4. **\$5,500,000** from the General Fund for the External Funds Cash Match account;
5. **\$122,489,222** from the Proprietary Fund account;
6. **\$128,128,958** from the Fiduciary Fund account; and
7. **\$56,513,476** from the Special Revenue Fund – Internal Funds account.

1. LEGISLATIVE BRANCH

The Navajo Nation hereby allocates **\$19,890,837** from the Navajo Nation's overall FY 2027 Operating Budget, as set forth in **Exhibit B**, as follows:

- A. **\$16,397,000** from the General Fund (projected revenue/UUFB) account;
- B. **\$2,292,837** from the Indirect Cost Fund account;
- C. **\$1,200,000** from the BFAP-09-26 allocation;
- D. **\$1,000** from the Proprietary Fund account.

2. JUDICIAL BRANCH

The Navajo Nation hereby allocates **\$15,974,787** from the Navajo Nation's overall FY 2027 Operating Budget, as set forth in **Exhibit C**, as follows:

- A. **\$14,552,000** from the General Fund (projected revenue/UUFB) account;
- B. **\$122,787** from the Indirect Cost Fund account;
- C. **\$1,300,000** from the BFAP-09-26 allocation.

3. EXECUTIVE BRANCH

The Navajo Nation hereby allocates **\$451,441,975** from the Navajo Nation's overall FY 2027 Operating Budget, as set forth in **Exhibit D**, as follows:

- A. **\$116,933,405** from the General Fund (projected revenue/UUFB) account;
- B. **\$12,827,914** from the Indirect Cost Fund account;
- C. **\$9,050,000** from the BFAP-09-26 allocation;
- D. **\$5,500,000** from the General Fund for the External Funds Cash Match account;

- E. **\$122,488,222** from the Proprietary Fund account;
- F. **\$128,128,958** from the Fiduciary Fund account; and
- G. **\$56,513,476** from the Special Revenue Fund – Internal Funds account.

4. FIXED COSTS

The Office of Management and Budget and the Budget and Finance Committee have determined the allocations necessary to cover the Navajo Nation's Fixed Costs for FY 2027. The Navajo Nation hereby allocates **\$37,454,805** from the Navajo Nation's overall FY 2027 Operating Budget, as set forth in **Exhibit E**, as follows:

- A. **\$27,984,605** from the General Fund (projected revenue/UUFB) account;
- B. **\$7,256,462** from the Indirect Cost Fund account; and
- C. **\$2,213,738** from the BFAP-09-26 allocation.

C. WAIVERS OF NAVAJO NATION LAWS

1. 12 N.N.C. § 820(F). As necessary to accommodate the appropriations from various funding sources as set forth in this Act, the Navajo Nation Council waives 12 N.N.C. § 820(F).
2. Capital Improvement Plan Provisions. The Navajo Nation Council waives 12 N.N.C. § 820(I), § 840(B), and § 860 for the purpose of approving this Comprehensive Budget for FY 2027, because the required Capital Improvement Plan has not been approved.

D. EXPENDITURES NOT RESTRICTED

The Navajo Nation hereby acknowledges that all dollar amounts and accounts listed and described in the FY 2027 Comprehensive Budget are provided primarily for informational purposes only. Such listings and descriptions shall not be construed to limit the expenditure authority of the Navajo Nation Council or any Navajo Nation Division, Department, or Program, provided that additional funds are approved pursuant to 2 N.N.C. § 164(B), 2 N.N.C. § 301(B)(15), and 2 N.N.C. § 701(A)(10).

1 **E. BIA ACCOUNT NO. PL7341701**

2 The Navajo Nation hereby authorizes monthly drawdowns of all funds deposited into the
3 Bureau of Indian Affairs Account No. PL7341701, Navajo Tribe, Arizona/New Mexico,
4 which funds are considered Navajo Nation General Funds as part of the Navajo Nation's
5 overall annual revenue projection and are used for the administrative support of the
6 operations of the Navajo Nation Government.

7
8 **SECTION THREE. EFFECTIVE DATE**

9 This Action shall become effective in accordance with 2 N.N.C. §221(B) and 2 N.N.C.
10 §164(A)(17).

11
12 **SECTION FOUR. SAVING CLAUSE**

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