

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0208-26_

SPONSOR: Danny Simpson

**TITLE: An Action Relating to an Emergency for the Navajo Nation Council;
Adopting a Continuing Resolution for the Continuing Operations of the Navajo
Nation Government Beginning October 1, 2026, and Ending December 31, 2026;
Waiving 12 N.N.C. §840(B)**

Date posted: September 16, 2026 at 4:41PM

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LEGISLATIVE SUMMARY SHEET

Tracking No. 0208-26

DATE: September 16, 2026

TITLE OF RESOLUTION: AN ACTION RELATING TO AN EMERGENCY FOR THE NAVAJO NATION COUNCIL; ADOPTING A CONTINUING RESOLUTION FOR THE CONTINUING OPERATIONS OF THE NAVAJO NATION GOVERNMENT BEGINNING OCTOBER 1, 2026, AND ENDING DECEMBER 31, 2026; WAIVING 12 N.N.C. §840(B)

PURPOSE: This resolution, if approved, will adopt a continuing resolution for an operating budget for the Navajo Nation for the first quarter of FY 2027.

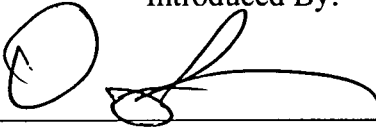
FINAL AUTHORITY: Navajo Nation Council

VOTE REQUIRED: Simple Majority

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.

PROPOSED NAVAJO NATION COUNCIL RESOLUTION
25th NAVAJO NATION COUNCIL – Fourth Year 2026

Introduced By:



(Primary Sponsor)

Tracking No. 0208-26

AN ACTION
RELATING TO AN EMERGENCY FOR THE NAVAJO NATION COUNCIL;
ADOPTING A CONTINUING RESOLUTION FOR THE CONTINUING
OPERATIONS OF THE NAVAJO NATION GOVERNMENT BEGINNING
OCTOBER 1, 2026, AND ENDING DECEMBER 31, 2026; WAIVING 12 N.N.C.
§840(B)

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Navajo Nation Council is the governing body of the Navajo Nation. 2 N.N.C. § 102(A). As such, the Council may consider proposed action regarding an emergency matter. 2 N.N.C. § 164(A)(16).
- B. “[M]atters constituting an emergency shall be limited to the cessation of law enforcement services, and disaster relief services, fire protection services or other direct services required as an entitlement under Navajo Nation or Federal law, or which directly threaten the sovereignty of the Navajo Nation. Such an emergency matter must arise due to the pressing public need for such resolution(s) and must be a matter requiring final action by the Council.” 2 N.N.C. § 164(A)(16).

1 **SECTION TWO. FINDINGS**

- 2 A. The Navajo Nation government must operate pursuant to a duly enacted
3 comprehensive budget resolution or a continuing budget resolution to maintain
4 continuity of services, programs, contracts, personnel, and grants to safeguard the
5 health, safety, and welfare of the Navajo people.
- 6 B. The FY2026 Comprehensive Budget, as signed in September 2025, combined with
7 a budget amendment and supplemental budget appropriations enacted during
8 FY2026, represents the full authorized funding amount upon which the Navajo
9 Nation is currently operating. A list of the FY2026 comprehensive budget and
10 supplemental budget appropriation resolutions are attached as **Exhibit A** and
11 incorporated herein by reference.
- 12 C. The purpose of this legislation is to authorize a continuing budget resolution for a
13 period of three (3) months that permits the Navajo Nation government to continue
14 operations at FY2026 funding levels. This includes the FY2026 Comprehensive
15 Budget enacted and signed by the President in September 2025 (recognizing all line-
16 item vetoes), a budget amendment (recognizing all line-item vetoes), and all
17 supplemental budget appropriations (recognizing all line-item vetoes) approved by
18 the Navajo Nation Council and signed by the President during FY2026. *See Exhibit*
19 **A.**
- 20 D. Due to the external audit of the combined financial statements of the Navajo Nation
21 being incomplete, the Navajo Nation Council was not able to thoroughly debate,
22 amend, if necessary, finalize, and enact the FY2027 Comprehensive Budget by
23 September 10, 2026, as required by 12 N.N.C. §840 (B). Consequently, a temporary
24 continuing resolution is required to ensure uninterrupted government functions and
25 services while the FY2027 budget is finalized.
- 26 E. This matter constitutes an Emergency under 2 N.N.C. § 164 (A) (16) as the lack of
27 an operating budget will result in the cessation of direct services to the Navajo
28 populace.
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- 1 F. The approval of a Continuing Resolution will allow for careful consideration of a
2 FY2027 Comprehensive Budget, as well as a detailed examination of the budget
3 needs of the Navajo Nation by the Navajo Nation Council.
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5 **SECTION THREE. APPROVAL OF CONTINUING RESOLUTION**

6 A. The Navajo Nation Council hereby resolves that all Navajo Nation government
7 divisions, departments, offices, programs and chapters, with the exception of those
8 special budget situations named in paragraphs C and D of this section, shall receive
9 one fourth (1/4) of their Navajo Nation FY 2026 general fund, indirect cost fund,
10 proprietary fund, special revenue, and fiduciary fund allocations for operation of the
11 Navajo Nation Government beginning October 1, 2026, and ending no later than
12 December 31, 2026. The Continuing Budget Resolution amounts shall be based on
13 100% (one hundred percent) of the final Navajo Nation approved FY2026 budget
14 amounts as approved in the FY2026 comprehensive budget, a budget amendment
15 and all supplemental budget appropriation resolutions listed in **Exhibit A**.

16 B. In order for the continuing resolution budgets to be entered into the Nation's new
17 financial management information system titled Enterprise Resources
18 Planning("ERP"), all Navajo Nation programs and chapters shall submit continuing
19 resolution budgets to the Office of Management and Budget at the level of funding
20 stated in Paragraph A directly above and Paragraph C directly below by September
21 20, 2026.

22 C. Due to substantial first quarter disbursement commitments and contractual
23 obligations, the following programs shall receive one hundred percent (100%) of
24 their Navajo Nation FY2026 general fund, indirect cost fund, proprietary fund,
25 special revenue, and fiduciary fund allocations:

- 26 1. Scholarship and Financial Assistance;
27 2. Risk Management Department;
28 3. School Clothing and Supplies Program;
29 4. Conversion of ARPA-FRF employees to General Funds funded positions
30 (CS-44-25 Exhibit G, OOC BU# 107022);

1 5. Pay Adjustment Pools (Step increases, merit base, salary increases from
2 assessment and other reasons) (CS-44-25, Exhibit G); and

3 6. Employee Personnel Pool (CS-44-25, Exhibit G-1).

4 D. Special budget situations that require expenditures above the one-fourth amount
5 allocated in Paragraph A above, including all expenditures as required by statute,
6 contract or government policy shall be approved by the Naabik'iyáti' Committee
7 upon recommendation of the respective Branch Chief in conjunction with the Office
8 of the Controller and the Office of Management and Budget.

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10 **SECTION FOUR. DIRECTIVE TO THE SPEAKER OF THE NAVAJO NATION**

11 The Navajo Nation Council directs the Speaker of the Navajo Nation Council to convene
12 a special session no later than thirty (30) days before the end of the Continuing Resolution
13 period for the exclusive purpose of consideration and adoption of the proposed Navajo
14 Nation Fiscal Year 2027 Comprehensive Budget.

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16 **SECTION FIVE. WAIVING 12 N.N.C. §840 (B)**

17 The Navajo Nation Council hereby waives 12 N.N.C. §840 (B) pertaining to the adoption
18 of a comprehensive twelve-month budget in order that this Continuing Budget Resolution
19 be adopted. This waiver shall cease to be in effect upon adoption of the Navajo Nation
20 Comprehensive Budget for Fiscal Year 2027.

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22 **SECTION SIX. EFFECTIVE DATE**

23 The action is effective upon its approval pursuant to 2 N.N.C. §221(B).
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