

THE NAVAJO NATION  
LEGISLATIVE BRANCH  
INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: \_0163-24\_

SPONSOR: Shaandiin Parrish

**TITLE: An Action Relating to the Budget and Finance Committee; Rescinding BFJN-16-24; Approving and Adopting a Revised FY2025 Budget Instructions Manual; Establishing the Base Planning Amounts; and Taking Other Actions Related to the FY2025 Comprehensive Budget**

*Date posted:* July 17, 2024 at 8:10PM

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**LEGISLATIVE SUMMARY SHEET**

Tracking No. 0163-24

**DATE: July 17, 2024**

**TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; RESCINDING BFJN-16-24; APPROVING AND ADOPTING A REVISED FY2025 BUDGET INSTRUCTIONS MANUAL; ESTABLISHING THE BASE PLANNING AMOUNTS; AND TAKING OTHER ACTIONS RELATED TO THE FY2025 COMPREHENSIVE BUDGET**

**PURPOSE:** This proposed resolution will Rescind BFJN-16-24, and approve and adopt the FY2025 Base Planning Amounts, and other actions for the FY2025 Comprehensive Budget.

**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                       
Website Posting Time/Date                       
Posting End Date: 07-22-24  
Eligible for Action: 07-23-24

1 PROPOSED STANDING COMMITTEE RESOLUTION  
2 25<sup>th</sup> NAVAJO NATION COUNCIL - Second Year, 2024

3  
4 Introduced by:

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7 (Primary Sponsor) *Amber Kanazbut Gretty*

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9 Tracking No. 0163-24

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11 AN ACTION  
12 RELATING TO THE BUDGET AND FINANCE COMMITTEE;  
13 RESCINDING BFJN-16-24; APPROVING AND ADOPTING A REVISED  
14 FY2025 BUDGET INSTRUCTIONS MANUAL; ESTABLISHING THE BASE  
15 PLANNING AMOUNTS; AND TAKING OTHER  
16 ACTIONS RELATED TO THE FY2025 COMPREHENSIVE BUDGET

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 Council,  
22 with the authority to make recommendations to the Council regarding the budgeting and  
23 appropriation of all funds for the Navajo Nation, including recommendations related to the  
24 Navajo Nation's Comprehensive Budget for each Fiscal Year. 2 N.N.C. §301(B)(2).

25 B. For purposes of this Action, the relevant provisions of the Navajo Nation Appropriations Act  
26 related to the authority of the Budget and Finance Committee are set forth at 12 N.N.C. §830,  
27 and state as follows:

28 \* \* \* \*

29 (C) Annual Revenue Projection. The Controller shall review and recommend an annual  
30 fiscal year revenue projection for all revenue generating sources for all governmental,

1 proprietary and fiduciary funds of the Navajo Nation. The annual fiscal year revenue  
2 projection shall be submitted for review by the Budget and Finance Committee of the  
3 Navajo Nation Council and will serve as the annual revenue estimate at the beginning  
4 of the annual budget process for the next fiscal year.

5 (D) The Office of Management and Budget shall prepare an estimate of all external  
6 funding to be received by the Navajo Nation in the upcoming fiscal year and shall  
7 present this information to the Budget and Finance Committee and the Controller by  
8 the end of the second quarter of each fiscal year.

9 \* \* \* \*

10 (F) Approval of Revenue Projections. The Budget and Finance Committee shall review  
11 the . . . fiscal year revenue projections and may approve them by resolution.

12 \* \* \* \*

13 (H) Budget Instructions and Planning Base Amounts. The Office of Management and  
14 Budget shall prepare budget instructions for each fiscal year which shall be approved  
15 by the Budget and Finance Committee no later than 30 days after the Controller  
16 releases the annual revenue projection as delineated in § 830(C). The budget  
17 instructions shall include fiscal, financial, operational, policy guidelines, budget  
18 development timelines and planning base amounts for each fiscal year for the  
19 Executive Branch, the Judicial Branch, and the Legislative Branch.

20 (I) Preparation of the Budget. . . . [E]ach branch, division, department, and program of  
21 the Navajo Nation government shall prepare a budget request, which shall be  
22 submitted to the Office of Management and Budget pursuant to the time lines  
23 established in the annual Budget Instruction Manual. . . .

24 \* \* \* \*

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26 **SECTION TWO. FINDINGS**

27 A. Pursuant to 12 N.N.C. §830(C), (D), (F), and (H), the Budget and Finance Committee  
28 approved Resolution No. BFJN-16-24 on June 18, 2024.

29 B. In Resolution No. BFJN-16-24 the Budget and Finance Committee established the FY2025  
30 Base Planning Allocations and also accepted and approved Exhibits A-G.

1 B. Since the Budget and Finance Committee’s June 18, 2024 meeting, during which BFJN-16-24  
2 was approved, it has come to the Committee’s attention that rescinding BFJN-16-24 and  
3 adopting a revised FY2025 Budget Instructions Manual will provide further clarity.

4 C. The Budget and Finance Committee received the Three Branch Chiefs’ Agreement, attached  
5 as **Exhibit 1**. The Budget and Finance Committee has discussed and considered the  
6 recommendations of the Three Branch Chiefs.

7 D. The Budget and Finance Committee has selected the following Base Planning Amounts:

8	Fixed Costs Allocations	\$30,169,242
9	External Funds Cash Match	\$5,401,415
10	Executive Branch	\$117,327,379
11	Legislative Branch	\$18,056,491
12	Judicial Branch	\$18,094,114
13	Chapters (Non-Admin Costs)	\$13,875,225
14	<b>Total</b>	<b>\$202,923,866</b>

15 E. The Controller has prepared an estimate of the available funds in the Personnel Account  
16 Savings, which will be attached as **Exhibit 2** upon receipt. The use of Personnel Account Savings  
17 funds are governed by Resolution CJY-66-23, which establishes a priority on allocations from the  
18 Personnel Account savings. Once the required allocations are made in accordance with Resolution  
19 CJY-66-23, additional distributions from the Personnel Account unmet needs requests submitted  
20 by the Navajo Nation departments and programs will be considered.

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22 **SECTION THREE. RESCINDING BFJN-16-24**

23 The Budget and Finance Committee hereby rescinds Resolution No. BFJN-16-24 in its  
24 entirety.

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26 **SECTION FOUR. APPROVING THE BUDGET BASE PLANNING AMOUNTS AND**  
27 **OTHER SUPPORTING DOCUMENT FOR THE FISCAL YEAR 2025**  
28 **COMPREHENSIVE BUDGET**

29 A. The Budget and Finance Committee approves the following Base Planning Amounts:

30	Fixed Costs Allocations	\$30,169,242
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1	External Funds Cash Match	\$5,401,415
2	Executive Branch	\$117,327,379
3	Legislative Branch	\$18,056,491
4	Judicial Branch	\$18,094,114
5	Chapters (Non-Admin Costs)	\$13,875,225
6	<b>Total</b>	<b>\$202,923,866</b>

7 B. The Budget and Finance Committee hereby approves and establishes the following **Exhibits**  
8 **3(A) through 7** for use during the FY2025 budget preparation:

- 9 **Exhibit 3(A)** Controller’s FY2025 General Fund Revenue  
10 Projections;
- 11 **Exhibit 3(B)** Controller’s projections for Permanent Fund income  
12 available for FY2025;
- 13 **Exhibit 4** FY2025 IDC projection prepared by the Office of  
14 Management and Budget (“OMB”);
- 15 **Exhibit 5** A revised FY2025 Budget Calendar;
- 16 **Exhibit 6** OMB’s recommended FY2025 allocations for Fixed  
17 Costs; and
- 18 **Exhibit 7** OMB’s recommended FY2025 Cash Match  
19 allocations of \$5,400,000.

20 C. The Budget and Finance Committee approves and adopts the revised FY2025  
21 Budget Instructions Manual, attached as **Exhibit 8**.

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23 **SECTION FIVE. DIRECTIVES**

- 24 A. All programs are hereby directed to use the Base Planning Allocations approved in Section 4.  
25 A. of this Resolution for the preparation of FY 2025 budgets.
- 26 B. All programs are hereby directed to use the Revised FY2025 Budget Instructions Manual,  
27 **Exhibit 8**, approved in this Action, to prepare their FY2025 budgets.

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29 **SECTION SIX. EFFECTIVE DATE**

30 This Action shall become effective in accordance with the 2 N.N.C. §301(B), 12 N.N.C. §830,

1 and 2 N.N.C. §221(C).

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3 **SECTION SEVEN. SAVING CLAUSE**

4 If any part of this Action is determined invalid by the Navajo Nation Supreme Court, or by a  
5 District Court of the Navajo Nation without appeal to the Navajo Nation Supreme Court, the  
6 remainder of this Action shall be the law of the Navajo Nation.

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