THE NAVAJO NATION LEGISLATIVE BRANCH INTERNET PUBLIC REVIEW PUBLICATION



LEGISLATION NO: _0214-23__ SPONSOR: <u>Shaandiin Parrish</u>

TITLE: 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 2024; Waiving Resolution No. CJY-66-23 and 12 N.N.C. § 820(F), § 820(I), § 820(O), § 820(B), and § 860

Date posted: __August 25, 2023 at 10:45PM

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SUMMARY OF PROPOSED LEGISLATION

Tracking No. <u>02/4-23</u>

DATE: August 25, 2023

RE: 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 2024; WAIVING RESOLUTION NO. CJY-66-23 AND 12 N.N.C. §820(F), §820(I), §820(O), §840(B), AND §860

Purpose of this Legislation:

to approve the Navajo Nation's FY2024 Comprehensive Budget.

	HOLD PERIOD: Afolium Budget & Finance Oc	mmittee
Posting End	sting Time/Date: Nachik/iváti? Co	Thence
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1	PROPOSED NAVAJO NATION COUNCIL RESOLUTION Navajo Nation	
2	25 th NAVAJO NATION COUNCIL - First Year, 2023	
3	Introduced by:	
4		
5		
6	(Primary Sponsor)	
7		
8	Tracking No. <u>0214-23</u>	
9		
10	AN ACT	
11	RELATING TO THE BUDGET AND FINANCE COMMITTEE,	
12	THE NAABIK'ÍYÁTI' COMMITTEE, AND THE NAVAJO NATION	
13	COUNCIL; APPROVING THE NAVAJO NATION'S COMPREHENSIVE	
14	BUDGET FOR FISCAL YEAR 2024; WAIVING RESOLUTION NO.	
15	CJY-66-23 AND 12 N.N.C. §820(F), §820(I), §820(O), §840(B), AND §860	
16		
17	BE IT ENACTED:	
18		
19	SECTION 1. AUTHORITY	
20	A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council	
21	authorized to make recommendations to the Council on the budgeting and management of	
22	Navajo Nation funds. 2 N.N.C. §300(A), §301(B)(2). The Budget and Finance Committee is	
23	specifically authorized to make recommendations to the Council regarding the Navajo	
24	Nation's annual Comprehensive Budget for each Fiscal Year. 12 N.N.C. §840(A).	
25	B. The Naabik'íyáti' Committee is a standing committee of the Navajo Nation Council that	
26	reviews all proposed resolutions requiring final action by the Council. 2 N.N.C. §164(A)(9).	
27	Therefore, the Naabik'íyáti' Committee may make recommendations to the Council	
28	regarding the Navajo Nation's annual Comprehensive Budget for each Fiscal Year.	
29	C. The Navajo Nation Council is the governing body of the Navajo Nation. 2 N.N.C. §102(A).	
30	As such, the Council has the authority to review and approve the Navajo Nation's annual	

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1	Comprehensive Budget for Fiscal Year 2024 ("FY2024"). 12 N.N.C. §840(B).
2	
3	SECTION 2. APPROVING THE COMPREHENSIVE BUDGET FOR FY2024
4	The Navajo Nation hereby approves the Navajo Nation's Comprehensive Budget for FY2024,
5	as follows:
6	A. STATUTORY ALLOCATIONS FOR SPECIAL FUNDS. In accordance with various
7	provisions of Navajo Nation law, the Navajo Nation hereby appropriates \$55,388,000 for
8	certain Special Funds for FY2024, which amount consists of the following allocations (as
9	shown in the attached EXHIBIT A):
10	1. 12% or \$25,992,000 for the Navajo Nation Permanent Fund;
11	2. 2% or \$4,332,000 for the Navajo Nation Land Acquisition Trust Fund;
12	3. 4% or \$8,664,000 for the Navajo Nation Veterans Trust Fund;
13	4. \$12,400,000 for the Diné Higher Education Grant Fund;
14	5. \$2,000,000 for the Capital Outlay Match Fund;
15	6. \$2,000,000 for the Navajo Nation Water Rights Claims Fund.
16	B. OVERALL FY2024 OPERATING BUDGET. The Navajo Nation hereby appropriates
17	\$2,188,430,289 for the Navajo Nation's overall Operating Budget for FY2024, which
18	amount consists of the following allocations (as shown in the attached EXHIBIT B):
19	1. \$196,714,000 from the General Fund account;
20	2. \$23,500,000 from the Indirect Cost Fund account;
21	3. \$12,400,000 from the Diné Higher Education Grant Fund set-aside
22	(this allocation is the same as that in Section 2(A)(4) of this Act);
23	4. \$4,500,000 from the General Fund for the External Funds Cash
24	Match account;
25	5. \$96,126,239 from the Proprietary Fund account;
26	6. \$113,530,862 from the Fiduciary Fund account;
27	7. \$39,850,208 from the Special Revenue Fund - Internal Funds
28	account;
29	8. \$1,701,808,980 from the Special Revenue Fund - External Funds
30	account.

1	C. LEGISLA	ATIVE BRA	NCH. The Navajo Nation hereby appropriates \$19,167,023 for the
2	Legislativ	e Branch's C	perating Budget for FY2024, which amount consists of the following
3	allocation	s (as shown i	n the attached EXHIBIT C):
4		1.	\$18,056,491 from the General Fund account;
5		2.	\$1,109,532 from the Indirect Cost Fund account;
6		3.	\$1,000 from the Proprietary Fund account.
7	D. JUDICIA	L BRANCH	. The Navajo Nation hereby appropriates \$31,952,090 for the Judicia
8	Branch's	Operating Bu	dget for FY2024, which amount consists of the following allocations
9	(as shown	in the attach	ed EXHIBIT D):
10		1.	\$18,094,114 from the General Fund account;
11		2.	\$93,182 from the Indirect Cost Fund account;
12		3.	\$13,764,794 from the Special Revenue Fund -
13			External Funds account.
14	E. EXECUT	IVE BRANC	CH. The Navajo Nation hereby appropriates \$2,099,308,431 for the
15	Executive	Branch's O	perating Budget for FY2024, which amount consists of the following
16	allocations	s (as shown i	n the attached EXHIBIT E):
17	1.	\$131,202,60	4 from the General Fund account;
18	2.	\$13,655,332	from the Indirect Cost Recovery account;
19	3.	\$12,400,000	from the Diné Higher Education Grant Fund;
20	4.	\$4,500,000	from the General Fund for the External Funds Cash Match
21		account (this	s allocation is the same as the allocation in Section 2(B)(4) of
22		this Act);	
23	5.	\$96,125,239	from the Proprietary Fund account (this allocation is the same
24		as the alloca	tion in Section 2(B)(5) of this Act);
25	6.	\$113,530,23	9 from the Fiduciary Fund account (this allocation is the same
26		as the alloca	tion in Section 2(B)(6) of this Act);
27	7.	\$39,850,208	from the Special Revenue Fund - Internal Funds account (this
28		allocation is	the same as the allocation in Section 2(B)(7) of this Act);
29	8.	\$1,688,044,	186 from the Special Revenue Fund - External Funds account.
30			

- F. FIXED COSTS. The Office of Management and Budget has determined the needed allocations from the General Fund to cover the Navajo Nation's Fixed Costs for FY2024. OMB's projections are listed in Exhibit D-2 in the FY2024 Budget Instructions Manual approved by Resolution No. BFJY-15-23 (copy of BIM Exhibit D-2 is attached hereto as EXHIBIT F). The Navajo Nation hereby appropriates \$38,002,745 to cover the Fixed Costs for several Programs, Chapters, and Boards, for FY2024, which amount consists of the following allocations (as shown in the attached EXHIBIT F-1):
 - 1. \$29,360,791 from the General Fund account;
 - 2. \$8,641,954 from the Indirect Cost Fund account.
- G. PERSONNEL LAPSE SAVINGS ACCOUNT. The Controller has reported that, as of July 28, 2023, the Personnel Lapse Savings Account has a projected FY2023 year-end dollar amount of \$35,266,780 (see EXHIBIT G attached hereto). The Navajo Nation hereby appropriates \$35,266,780 from the Personnel Lapse Savings Account, which amount consists of the following allocations (as shown in the attached EXHIBIT G-1):
 - 1. \$5,478,564 to cover the FY2023 General Wage Adjustment deficit;
 - 2. \$3,527,270 for a 4% General Wage Adjustment for FY2024;
 - 3. \$1,000,000 for Navajo Nation employee step increases and bonuses;
 - 4. \$30,000 for the Navajo Utah Commission;
 - 5. \$30,000 for the Black Mesa Review Board;
 - 6. \$194,711 for the Legislative District Assistants;
 - 7. \$233,000 for the Office of the President/Vice-President;
 - 8. \$50,000 for the Diné Uranium Remediation Advisory;
 - 9. \$43,000 for Veterans Assistance Chinle Agency;
 - 10. \$43,000 for Veterans Assistance Eastern Agency;
 - 11. \$43,000 for Veterans Assistance Ft. Defiance Agency;
 - 12. \$43,000 for Veterans Assistance Shiprock Agency;
 - 13. \$43,000 for Veterans Assistance Western Agency;
 - 14. \$398,208 for the Office of the Attorney General;
 - 15. \$768,000 for the Office of the Prosecutor;
 - 16. \$350,000 for the Office of the Navajo Tax Commission;

1	17.	\$306,263 for the Office of the Controller - Purchasing Department;
2	18.	\$203,048 for the Office of the Controller - Property Management;
3	19.	\$1,317,732 for the Office of the Controller;
4	20.	\$374,341 for the Division of Community Development ("DCD") -
5		Chapter Unit;
6	21.	\$250,000 for the Sheepsprings Chapter - Tooh Haltsooi Council of
7		Naataanii;
8	22.	\$700,000 for the DCD - Capital Projects Management Department;
9	23.	\$150,000 for the Department of Diné Education ("DODE") -
10		Administration;
11	24.	\$100,000 for the DODE - Office of Standards, Curriculum, and
12		Assessment Development;
13	25.	\$35,000 for the Navajo Nation Library;
14	26.	\$1,723,000 for the Office of Navajo Nation Scholarship and Financial
15		Assistance;
16	27.	\$400,000 for the Office of Diné Youth - Crownpoint;
17	28.	\$800,000 for the Office of Diné Youth - Ft. Defiance;
18	29.	\$800,800 for the Office of Diné Youth - Shiprock;
19	30.	\$30,000 for the DODE - NN Advanced/North Central Association;
20	31.	\$1,417,247 for the Office of Legislative Counsel;
21	32.	\$50,005 for the Office of Legislative Services;
22	33.	\$500,000 for the Division of Economic Development - Administration
23		(Northern Agency outdoor markets);
24	34.	\$51,409 for the DED - Administration (Utah Compliance Officer);
25	35.	\$47,000 for the DED - Business Regulatory Department;
26	36.	\$1,995,687 for the DED - Project Development Department;
27	37.	\$46,338 for the DED - Shiprock RBDO;
28	38.	\$60,332 for the DED - Western RBDO;
29	39.	\$56,368 NEPA - Resource Conservation Recovery Program;

1	40.	\$30,000 for the Navajo Environmental Protection Agency ("NEPA")
2		- Surface and Ground Water Protection Department;
3	41.	\$100,000 for the NEPA - Criminal Enforcement Department;
4	42.	\$158,816 for the Navajo Department of Health;
5	43.	\$80,000 for the Division of Aging and Long-Term Care Support
6		("DALTCS") - Tuba City Agency;
7	44.	\$100,000 for the Navajo Nation TV and Film Office;
8	45.	\$15,518 for the Division of Human Resources ("DHR") - Staff
9		Development and Training Department;
10	46.	\$52,177 for the DHR - Office of Background Investigations;
11	47.	\$143,884 for the Division of Natural Resources - Department of Fish
12		& Wildlife ("DNR/DFW");
13	48.	\$41,718 for the DNR/DFW Animal Control Program;
14	49.	\$500,000 for the DNR - Department of Resource Enforcement;
15	50.	\$1,000,000 for the Navajo Nation Police Department ("NNPD")-
16		Administration (emergency off-road vehicles and equipment);
17	51.	\$100,000 for the NNPD - Administration (Nahata'Dziil patrol officer);
18	52.	\$400,000 for the NNPD - Crownpoint District;
19	53.	\$500,000 for the NNPD - Dilkon District;
20	54.	\$30,000 for the Navajo Department of Emergency Management;
21	55.	\$43,829 for the Navajo Nation Department of Fire & Rescue Services
22		("FRS") - Administration;
23	56.	\$50,000 to the FRS for the Ganado Fire District;
24	57.	\$50,000 to the FRS for the Kayenta Township Fire Department;
25	58.	\$100,000 for the Division of General Services - Records Management
26		Department;
27	59.	\$943,870 for the Department of Personnel Management ("DPM") -
28		Administration (for FMIS costs);
29	60.	\$412,744 for the DPM - Administration (employee hiring bonuses);
30	61.	\$2.000.000 for the Navajo Nation Division of Transportation;

1	62. \$1,500,000 to all 110 Chapters as a one-time allocation for Chapter
2	utility payments;
3	63. \$150,377 for the NEPA for Minor Source Permit Program;
4	64. \$172,500 for the DODE for developing the Navajo Nation
5	Government textbook;
6	65. \$1,130,766 for the DCD for the Solid Waste Department;
7	66. \$125,835 for the Eastern Navajo Land Board;
8	67. \$1,250,000 for the Navajo Head Start Program (facilities upgrades).
9	H. PERMANENT FUND INTEREST. The Controller has reported that, as of April 11, 2023
10	the Navajo Nation Permanent Fund account has \$21,555,000 in earned interest income
11	available for expenditures pursuant to 12 N.N.C. §905 (see EXHIBIT H attached hereto
12	which memorandum is the Exhibit A-2 in the FY2024 Budget Instructions Manual approved
13	by Resolution No. BFJY-15-23). The Navajo Nation hereby appropriates this \$21,555,000
14	in Permanent Fund interest income, which amount consists of the following appropriations
15	(as shown in the EXHIBIT H-1 attached hereto):
16	1. \$3,400,000 for the Capital Projects Management Department;
17	2. \$405,000 for the Navajo Nation Police Department ("NNPD")
18	Administration (3 officers at substations);
19	3. \$392,240 for the NNPD Administration (fleet mileage, leases,
20	goods purchases, dispatcher, merit and bonus payments);
21	4. \$200,000 for the NNPD - Kayenta District;
22	5. \$97,350 for the NNPD - Shiprock District;
23	6. \$200,000 for the NNPD - Tuba City District;
24	7. \$500,000 for the NNPD - Dilkon District;
25	8. \$416,285 for the Navajo Nation Department of Emergency
26	Management for disaster assistance;
27	9. \$43,613 for the NNPD Training Academy;
28	10. \$136,500 for the NNPD Office of Internal Affairs;
29	11. \$5,177,917 for the Division of Aging and Long-Term Care
30	Support ("DALTCS") Administration;

- 12. \$65,573 for the DALTCS Fort Defiance Office;
- 13. \$161,669 for the DALTCS Shiprock Office;
- 14. \$3,145,345 for the Navajo Nation Special Diabetes Project;
- 15. \$550,000 for the 110 Chapters (Veterans awards and events):
- 16. \$1,528,392 for the 110 Chapters (scholarships);
- 17. \$5,000,000 for the Division of Community Development for a new Housing Trust Fund.

I. UUFB AND EXTERNAL FUNDS CASH MATCH ACCOUNT.

- The Navajo Nation hereby reserves \$20,000,000 in the FY2024 General Fund Budget as
 a set-aside for the Unreserved, Undesignated Fund Balance ("UUFB") in the General
 Fund, in accordance with Resolution No. CS-49-21 and the Three Branch Chiefs'
 Agreement dated June 28, 2023.
- 2. The Navajo Nation hereby appropriates \$7,800,000 from the UUFB into the External Funds Cash Match Account; however, this \$7,800,000 shall not be released unless and until the \$4,500,000 into the External Funds Cash Match Account appropriated in this Act is fully expended.
- 3. Expenditures from the \$7,800,000 amount in the Cash Match Account shall be approved on an as-needed basis as determined by the Budget and Finance Committee in a duly approved Resolution(s) specifying the dollar amount and date of release of funds from the Cash Match Account.
- J. HOUSING TRUST FUND. The Navajo Nation hereby establishes a Housing Trust Fund with the initial allocation of \$5,000,000 described in Section 2(H)(17) of this Act.
 - Money in the Housing Trust Fund shall not be available for disbursements or expenditures
 until after September 30, 2025 when the Navajo Nation Investment Committee reports to
 the Budget and Finance Committee its recommendations as to disbursing, expending, or
 further investing, the money in the Housing Trust Fund.
 - 2. No money from the Housing Trust Fund shall be available for disbursements or expenditures until a Fund Management Plan is duly approved by Resolution of the Budget and Finance Committee. Money in the Housing Trust Fund shall be disbursed and used strictly in accordance with the approved Fund Management Plan.

- 3. Once the Fund Management Plan is approved, money from the Housing Trust Fund shall be made available to the Division of Community/Community Housing and Infrastructure Department ("CHID"), or its successor, for use on the design, planning, site preparation, construction, and other activities related to housing projects across the Navajo Nation.
- 4. Money from the Housing Trust Fund may be paid directly to contractors performing work on housing projects, as determined by the CHID Director in accordance with the approved Fund Management Plan.
- 5. The CHID Director shall be responsible for ensuring compliance with the Fund Management Plan for the Housing Trust Fund, as well as all applicable Navajo Nation laws and regulations.
- 6. The Office of the Controller, the Department of Justice, the Office of Legislative Counsel, the Investment Committee, and CHID shall adhere to the Directives regarding the new Housing Trust Fund, as set forth in Section 3 of this Act.
- K. CONDITIONS OF APPROPRIATION. The Navajo Nation Council and its Standing Committees, according to Title 2 and other Navajo Nation Code provisions, are responsible for ensuring that all Navajo Nation Divisions, Departments and Programs provide adequate, timely, and professional services to the Navajo Nation and the Navajo People. One effective method of carrying out such responsibilities is establishing Conditions of Appropriation that require certain Divisions, Departments, or Programs to perform specific tasks or accomplish particular goals, by a set deadline. The Navajo Nation Council therefore approves and establishes the Conditions of Appropriation set forth in the attached EXHIBIT I.
- L. LEGISLATIVE CONCERNS. Related to the responsibilities described in Section 2(K) above, the Navajo Nation Council hereby approves and establishes the Legislative Concerns set forth in the attached EXHIBIT J.
- M. BUDGET DETAIL. The Navajo Nation hereby approves the FY2024 Budget Detail, as shown in the attached EXHIBIT K.

N. 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 hereby waives 12 N.N.C. §820(F).

- 2. Resolution No. CJY-66-23. As necessary to accommodate the appropriations from the Personnel Lapse Savings Account described in Section 2(G) of this Act, the Navajo Nation hereby waives Resolution No. CJY-66-23.
- 3. 12 N.N.C. §820(O). To accommodate the appropriations to the 110 Chapters described in Section 2(H) of this Act, the Navajo Nation hereby waives 12 N.N.C. §820(O) to allow for an equal distribution to all 110 Chapters of the \$550,000 (for Chapter veterans awards and events per Section 2(H)(15) of this Act) and the \$1,528,392 (for Chapter scholarships per Section 2(H)(16) of this Act).
- 4. Capital Improvement Plan. The Navajo Nation hereby waives 12 N.N.C. §820(I), §840(B), and §860 for the purpose of approving this Comprehensive Budget for FY2024, because the mandated Capital Improvement Plan is not available at this time.
- N. EXPENDITURES NOT RESTRICTED. The Navajo Nation hereby acknowledges that all dollar amounts and accounts listed and described in the FY2024 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).
- O. BIA ACCOUNT NO. PL7341701. The Navajo Nation hereby authorizes monthly drawdowns of all funds deposited into the Bureau of Indian Affairs Account No. PL7341701, Navajo Tribe, Arizona/New Mexico, which funds are considered Navajo Nation General Funds as part of the Navajo Nation's overall annual revenue projection, and are used for the administrative support of the operations of the Navajo Nation Government.

SECTION 3. DIRECTIVES

- A. Housing Trust Fund.
 - 1. Controller. Within five business days of the effective date of this Act, the Office of the Controller shall establish a new Housing Trust Fund account with a new Business Unit, in accordance with the Navajo Nation's usual procedures for the set-up of interest-bearing investment accounts, and the Office of the Controller shall promptly deposit the \$5,000,000 approved herein into this Fund.

- 2. Department of Justice; Office of Legislative Counsel. By the end of 1st Quarter FY2024, the Department of Justice ("DOJ") shall prepare statutory additions to Title 12, under new Sections starting at §3101, for the new Housing Trust Fund. DOJ shall present its draft to the Office of Legislative Counsel ("OLC") and OLC shall prepare legislation for approval of the new additions to Title 12 by the appropriate standing committees and the Navajo Nation Council, for approval and enactment at the January 2024 Winter Session of the Council.
- 3. Investment Committee. By September 30, 2025 the Navajo Nation Investment Committee or its successor shall present a written and verbal report to the Budget and Finance Committee on the Housing Trust Fund account, which report will include the Investment Committee's recommendations as to disbursements, expenditures, or further investment of money in the Fund.
- 4. CHID. By September 30, 2025, CHID or its successor shall present a Fund Management Plan for the Housing Trust Fund to the Budget and Finance Committee for approval.
- B. Capital Projects Management Department/DCD. The Navajo Nation Council hereby directs the Capital Projects Management Department ("CPMD") of the Division of Community Development to prepare the Capital Improvement Plan in compliance with 12 N.N.C. §860. CPMD shall present the Capital Improvement Plan to the Navajo Nation Council for approval by the end of 4th Quarter FY2024.
- C. Department of Fire & Rescue Services. The Navajo Nation Council hereby directs the Navajo Nation Department of Fire & Rescue Services to work with DOJ to prepare appropriate legal agreements governing the disbursement of the \$50,000 to the Ganado Fire District and the \$50,000 to the Kayenta Township Fire Department, as provided in Section 2(G)(56) and 2(G)(57) of this Act. The two \$50,000 allocations shall not be released to the Ganado Fire District or to the Kayenta Township Fire Department until such legal agreements are approved by DOJ and executed by the parties. DOJ shall assist FRS in preparing said agreements and shall approve them by the end of 1st Quarter FY2024 so that the allocated funds can be disbursed by this deadline.
- D. Office of Management and Budget. The Navajo Nation Council hereby directs the Office of Management and Budget to recalculate all dollar amounts shown throughout this Act and its

attached Exhibits, in order to verify that all final monetary figures and totals are accurate and conform to all amendments to this Act, if any.

E. Technical corrections. The Navajo Nation hereby directs the Office of Legislative Services. in consultation with the Office of Legislative Counsel, to make technical edits to this Act, as necessary and appropriate, to correct grammatical or scrivener's errors, and to correct numerical errors, in order to implement the Navajo Nation Council's intent in approving this Act and all appropriations set forth herein.

SECTION 4. EFFECTIVE DATE

The effective date of this Act and the Navajo Nation's Comprehensive Budget for FY2024 shall be in accordance with 2 N.N.C. §164(A)(17) and §221(B).

SECTION 5. SAVING CLAUSE

If any provision of this Act is determined invalid by the Navajo Nation Supreme Court, or by a Navajo Nation District Court without appeal to the Navajo Nation Supreme Court, those remaining provisions of this Act not determined invalid shall be the law of the Navajo Nation.