

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL

25TH NAVAJO NATION COUNCIL - First Year, 2023

AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND
RECOMMENDING TO THE BUDGET AND FINANCE COMMITTEE THE FISCAL
YEAR 2024 BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION
AND RELATED MATTERS, TO BE INCLUDED IN THE NAVAJO NATION'S
FY2024 COMPREHENSIVE BUDGET

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council with oversight authority over the Office of the Navajo Tax Commission ("ONTC"). 2 N.N.C. § 300(A); 2 N.N.C. § 301(B)(13).
- B. Each oversight committee, including the Budget and Finance Committee, shall review and make recommendations regarding the program under its oversight responsibility, regarding the Navajo Nation's Comprehensive Budget for the upcoming Fiscal Year. 12 N.N.C. § 840(A).

SECTION TWO. FINDINGS

- A. Pursuant to 12 N.N.C. § 840(A), each Oversight Committee, including the Budget and Finance Committee, "shall review and make recommendations to the Budget and Finance Committee concerning the budget[s]" for the Programs they oversee. 12 N.N.C. § 840(A) further provides that Oversight Committee recommendations shall not exceed the base planning amounts established in the FY2024 Budget Instructions Manual. The base planning amounts were established by the Budget and Finance Committee in the FY2024 Budget Instructions Manual (see Resolution No. BFJY-15-23).

- B. In accordance with 12 N.N.C. § 840(A), the Budget and Finance Committee held public meetings and heard reports from Program staff and the Office of Management and Budget regarding the proposed FY2024 Budget for the Office of the Navajo Tax Commission.
- C. During these budget meetings, the Budget and Finance Committee reviewed and considered the proposed FY2024 Budget for the Office of the Navajo Tax Commission, as compared to the base planning amounts established in the FY2024 Budget Instructions Manual and as recommended by the Office of Management and Budget.
- D. The Budget and Finance Committee finds that approval of the proposed FY2024 Budget for the Office of the Navajo Tax Commission and inclusion of such Budget in the Navajo Nation's FY2024 Comprehensive Budget is in the best interest of the Navajo Nation.

SECTION THREE. APPROVING AND RECOMMENDING TO THE BUDGET AND FINANCE COMMITTEE THE FISCAL YEAR 2024 BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION AND RELATED MATTERS

- A. The Budget and Finance Committee hereby approves the FY2024 Budget for the Office of the Navajo Tax Commission, as detailed in the "Fund Type Budget Summary" attached hereto as **Exhibit A**.
- B. The Budget and Finance Committee hereby approves certain revisions to the Branch Chiefs' proposed FY2024 Budget amount for the Office of the Navajo Tax Commission, as shown in Columns D and E in the "General Fund Comparative Summary" attached hereto as **Exhibit B**.
- C. The Budget and Finance Committee recommends the changes to the General Fund Budget described in **Exhibit C**.
- D. The Budget and Finance Committee hereby recommends certain Conditions of Appropriation and Legislative Concerns, as listed in **Exhibit D**.
- E. The Budget and Finance Committee hereby recommends that certain Unmet Needs for the Office of the Navajo Tax Commission be included in the FY2024 Comprehensive Budget, as explained in **Exhibit E**.

- F. The Budget and Finance Committee hereby recommends that the Budget and Finance Committee approve the Office of the Navajo Tax Commission FY2024 Budget and all Committee recommendations, as set forth in **Exhibits A-E**.
- G. As necessary and appropriate, the Budget and Finance Committee hereby authorizes the Chair and Vice-Chair to negotiate the Budget and Finance Committee recommendations herein with the Budget and Finance Committee.

SECTION FOUR. EFFECTIVE DATE

This Action shall become effective as provided in 2 N.N.C. § 189(A).

CERTIFICATION

I, hereby, certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 3 in favor and 2 opposed, this 8th day of August 2023.



Shaandiin Parrish, Chairperson
Budget and Finance Committee

Motion: Honorable Carl R. Slater
Second: Honorable Seth A. Damon

The Navajo Nation Fund Type Budget Summary

Branch: Executive Branch

Division/Office: Office of the Navajo Tax Commis:

[illegible]

Branch:	Executive Branch	Division/Office:	Office of the Navajo Tax Commission
Business Unit Number	Program Title	Amount of Unmet Need	Explanation of Recommended UNMET NEEDS to the FY 2024 General Fund Budget
106001	Office of the Navajo Tax Commission	250,000	To fully fund two prorated positions, Tax Compliance Officer and Attorney. To fund two new positions, Tax Compliance Officer for the forthcoming NN Chapter Tax and NN Solar Tax.
106001	Office of the Navajo Tax Commission	40,000	To meet our goal of 10 audits per quarter, we need additional funds for travel.
106001	Office of the Navajo Tax Commission	100,000	To purchase new computers with video and microphone capabilities and to purchase software. Purchase scanners for staff.
106001	Office of the Navajo Tax Commission	10,000	Purchase promotional items for tax workshops, expos and NN Fairs; and to purchase items for employee recognition and appreciation.
TOTAL:		400,000	

BUDGET AND FINANCE COMMITTEE

August 8, 2023

Oversight Budget Meeting

VOTE TALLY SHEET:

Legislation No. 0184-23: An Action Relating to the Budget and Finance Committee; Approving and Recommending to the Budget and Finance Committee the Fiscal Year 2024 Budget for the Navajo Nation Office of the Navajo Tax Commission and Related Matters, to be included in the Navajo Nation's FY2024 Comprehensive Budget

Sponsors: Shaandiin Parrish and Danny Simpson, Council Delegates

Consent Agenda item

Motion: Carl R. Slater

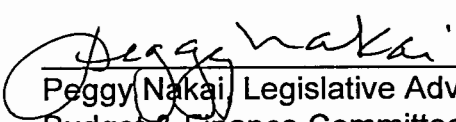
Second: Seth A. Damon

Vote: 3-2, Chairperson not voting

Final Vote Tally:

Lomardo Aseret	yea	
Norman M. Begay		nay
Amber K. Crotty		nay
Seth A. Damon	yea	
Shaandiin Parrish		
Carl R. Slater	yea	


Shaandiin Parrish, Chairperson
Budget & Finance Committee


Peggy Nakai, Legislative Advisor
Budget & Finance Committee