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

24TH NAVAJO NATION COUNCIL - Fourth Year, 2022

AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING TO THE BUDGET AND FINANCE COMMITTEE THE FISCAL YEAR 2023 BUDGET FOR THE DIVISION OF HUMAN RESOURCES - RETIREMENT SERVICES, RETIREMENT FUNDS, AND RETIREMENT PLAN ADMINISTRATION COMMITTEE, AND RELATED MATTERS, TO BE INCLUDED IN THE NAVAJO NATION'S FY2023 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 Division of Human Resources Retirement Services, Retirement Funds, and Retirement Plan Administration Committee ("DHR/Retirement"). 2 N.N.C. § 300(A); 12 N.N.C. § 301(B)(13).
- B. Each Oversight Committee, including the BFC, shall review and make recommendations regarding the programs 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. The BFC held a meeting and took relevant testimony relating to the FY2023 Budget for the DHR/Retirement.
- B. During these budget meetings, the BFC reviewed and considered the FY2023 Budget for the DHR/Retirement, as proposed by the Branch Chiefs and as commented upon by the public.

SECTION THREE. APPROVING AND RECOMMENDING TO THE BUDGET AND FINANCE COMMITTEE THE FISCAL YEAR 2023 BUDGET FOR THE DIVISION OF HUMAN RESOURCES - RETIREMENT SERVICES, RETIREMENT FUNDS, AND RETIREMENT PLAN ADMINISTRATION COMMITTEE, AND RELATED MATTERS

- A. The Budget and Finance Committee hereby approves the proposed FY2023 Budget for the DHR/Retirement, as detailed in the "Fund Type Budget Summary" attached hereto as **Exhibit A**.
- B. The BFC hereby approves certain revisions to the Branch Chiefs' proposed FY2023 Budget amount for the DHR/Retirement, as shown in Columns D and E in the "General Fund Comparative Summary" attached hereto as **Exhibit B**.
- C. The BFC recommends certain changes to the General Fund Budget, as described in the attached **Exhibit C**.
- D. The BFC recommends certain Conditions of Appropriation and Legislative Concerns, as listed in **Exhibit D**.
- E. The BFC recommends that certain Unmet Needs for the DHR/Retirement be included in the Navajo Nation's FY2023 Comprehensive Budget, as explained in **Exhibit E**.
- F. The BFC hereby recommends that the Budget and Finance Committee approve the proposed FY2023 Budget for the DHR/Retirement, as well as all Committee recommendations, as set forth in the attached **Exhibits A-E**.
- G. As necessary and appropriate, the BFC hereby authorizes the BFC Chair and Vice-Chair to negotiate the BFC's recommendations herein with the Budget and Finance Committee, regarding the proposed FY2023 Budget for the DHR/Retirement.

SECTION FOUR. EFFECTIVE DATE

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

SECTION FIVE. SAVINGS CLAUSE

If any portion of this Action is determined invalid by the Navajo Nation Supreme Court, or by a District Court of the Navajo Nation without appeal to the Navajo Nation Supreme Court, or by a

District Court of the Navajo Nation without appeal to the Navajo Nation Supreme Court, the remainder of this Act shall be the law of the Navajo Nation.

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 by teleconference at which a quorum was present and that the same was passed by a vote of 4 in favor and 0 opposed, this $28^{\rm th}$ day of July 2022.

Jamie Henio, Chairperson Budget and Finance Committee

Motion: Honorable Jimmy Yellowhair Second: Honorable Nathaniel Brown

The Navajo Nation Fund Type Budget Summary

Fiscal Year 2023

| | | 0000 | 4 | | | | FY 2023 | | | | |
|--|--|--|--|--------------------------|--|------------------------------------|--|-------------------|------------------------------|--|------------|
| Business Unit Number | Program Title | General Fund Budget | Proposed General Fund Budget | Indirect Cost Fund | Personnel Lapse Fund | External Funds Cash Match | Proprietary Fund | Fiduciary Fund | Special Revenue Fund - | Special Revenue Fund - External | Total |
| 714001 | Navajo Nation Retirement Funds | 65,000,000 | | AT 1. 1.000A | | | | 000'000'69 | | | 000'000'69 |
| 714002 | Department of Retirement Services | 1,541,900 | 1 | T 100 | | | | 1,690,600 | | : | 1,690,600 |
| 714003 | Retirement Plan Administration Committee | 70,000 | The state of the s | | | | | 70,000 | | | 70,000 |
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| | | | 1 to | | | | | | | | 0 |
| | Total: | 66,611,900 | 0 | 0 | 0 | | 0 | 70,760,600 | 0 | 0 | 70,760,600 |

Exhibit B

Fiscal Year 2023

The Navajo Nation General Fund Comparative Summary

HUMAN RESOURCES/Retirement Services Division/Office: **EXECUTIVE BRANCH** Branch:

| € | (B) | (0) | (Q) | (E) |
|-------------------------|--|--|--|--|
| Business Unit Number | Program Title | Branch Chief's Proposed FY 2023 General Fund Budget | Oversight Committee's Recommended FY 2023 General Fund Budget | Plus or Minus \$ Difference (Column D - Column C) |
| 714001 | Navajo Nation Retirement Funds | 000'000'69 | 000'000'69 | |
| 714002 | Department of Retirement Services | 1,690,600 | | |
| 714003 | Retirement Plan Administration Committee | 000'02 | 00002 | |
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| | TOTAL: | 009'092'02 | 70,760,600 | 0 |

EXHIBIT C

The Navajo Nation Recommended Changes to the General Fund Budget

Fiscal Year 2023

Explanation of Oversight Committee Recommended Changes to the Fiscal Year 2023 General Fund Budget (Increase or Decrease \$ Amount) **Human Resources** Division/Office: **Executive Branch Program Title** Branch: Business Unit Number

EXHIBIT D

The Navajo Nation Recommended Conditions of Appropriations and Legislative Concerns

Fiscal Year 2023

| Division/Office: Human Resources | Brief Narrative of Recommended Condition of Appropriation (COA) or Legislative Concern (LC) | | | | |
|----------------------------------|---|--|--|---|--|
| Executive Branch | Program Title | | | - | |
| Branch: | Business Unit Number | | | | |

EXHIBIT E

The Navajo Nation Recommended Unmet Needs Budgets

Fiscal Year 2023

Explanation of Recommended UNMET NEEDS to the FY 2023 General Fund Budget **Human Resources** Division/Office: Amount of Unmet Need TOTAL: **Executive Branch** Program Title Branch: Business Unit Number

BUDGET AND FINANCE COMMITTEE 28 July 2022

Budget Hearing

VOTE TALLY SHEET:

Legislation No. 0139-22: An Action Relating to the Budget and Finance Committee; Approving and Recommending to the Budget and Finance Committee the Fiscal Year 2023 Budget for the Division of Human Resources - Retirement Services, Retirement Funds, and Retirement Plan Administration Committee, and Related Matters, to be included in the Navajo Nation's FY2023 Comprehensive Budget Sponsored by Jamie Henio, Amber Kanazbah Crotty and Nathaniel Brown, Council Delegates

Motion: Jimmy Yellowhair Second: Nathaniel Brown Vote: 4-0, Chairman not voting

Final Vote Tally:

| Jamie Henio | | |
|----------------------|-----|--|
| Raymond Smith Jr. | yea | |
| Elmer P. Begay | yea | |
| Nathaniel Brown | yea | |
| Amber K. Crotty | | |
| Jimmy Yellowhair | yea | |

Absent: Amber K. Crotty

Jamie Henio, Chairman

Budget & Finance Committee

Peggy Nakai, Legislative Advisor Budget & Finance Committee