

**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 THE FISCAL YEAR 2023 BUDGET FOR THE OFFICE OF THE
NAVAJO TAX COMMISSION 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 Office of the Navajo Tax Commission ("ONTC"). 2 N.N.C. § 300(A); 12 N.N.C. §301(B) (13)
- B. Each Oversight Committee, including the Budget and Finance Committee, 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 Budget and Finance Committee held a meeting and took relevant testimony regarding the FY2023 Budgets for the ONTC.
- B. During these budget meetings, the Budget and Finance Committee reviewed and considered the proposed FY2023 Budget for the ONTC, as commented upon by members of the public.

**SECTION THREE. APPROVING AND RECOMMENDING THE FISCAL YEAR 2023
BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION AND RELATED
MATTERS**

- A. The Budget and Finance Committee hereby approves the FY2023 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 FY2023 Budget amount for the ONTC, 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 certain changes to the General Fund Budget, as described in the attached **Exhibit C**.
- D. The Budget and Finance Committee recommends certain Conditions of Appropriation and Legislative Concerns, as listed in the attached **Exhibit D**.
- E. The Budget and Finance Committee recommends that certain Unmet Needs for the ONTC be included in the FY2023 Comprehensive Budget, as explained in the attached **Exhibit E**.
- F. The Budget and Finance Committee hereby recommends that the Navajo Nation Council approve the ONTC's FY2023 Budget and all Committee recommendations, as set forth in the attached **Exhibits A-E**.

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 Act 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, 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 5 in favor and 0 opposed, this 28th day of July 2022.

A handwritten signature in black ink, appearing to read 'J. Henio', with a long horizontal line extending to the right.

Jamie Henio, Chairperson
Budget and Finance Committee

Motion: Honorable Jimmy Yellowhair
Second: Honorable Raymond Smith, Jr.

Exhibit A

Fiscal Year 2023

The Navajo Nation Fund Type Budget Summary

FY 2023											
Business Unit Number	Program Title	FY 2022 General Fund Budget	Proposed General Fund Budget	Indirect Cost Fund	Personnel Lapse Fund	External Funds Cash Match	Proprietary Fund	Fiduciary Fund	Special Revenue Fund - Internal	Special Revenue Fund - External	Total
106001	Ofc of the Navajo Tax Comr	1,464,322	1,424,404		34,802						1,459,206
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(A) Business Unit Number	(B) Program Title	(C) Branch Chief's Proposed FY 2023 General Fund Budget	(D) Oversight Committee's Recommended FY 2023 General Fund Budget	(E) Plus or Minus \$ Difference (Column D - Column C)
106001	Office of the Navajo Tax Commission	1,464,322		
TOTAL:		1,464,322	0	0

Fiscal Year 2023

The Navajo Nation
Recommended Conditions of Appropriations and Legislative Concerns

Branch: Executive Division/Office: Office of the Navajo Tax Commission

Business Unit Number	Program Title	Brief Narrative of Recommended Condition of Appropriation (COA) or Legislative Concern (LC)
106001	Office of the Navajo Tax Commission	

The Navajo Nation
Recommended Unmet Needs Budgets

Branch:

Division/Office:

Business Unit Number	Program Title	Amount of Unmet Need	Explanation of Recommended UNMET NEEDS to the FY 2023 General Fund Budget
TOTAL:		0	

BUDGET AND FINANCE COMMITTEE

28 July 2022

Budget Hearing

VOTE TALLY SHEET:

Legislation No. No.118-22: An Action Relating to the Budget and Finance Committee; Approving and Recommending the Fiscal Year 2023 Budget for the Office of the Navajo Tax Commission 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: Raymond Smith, Jr.

Vote: 5-0, Chairman not voting

Final Vote Tally:

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


Jamie Henio, Chairman
Budget & Finance Committee
Peggy Nakai, Legislative Advisor
Budget & Finance Committee