

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

24TH NAVAJO NATION COUNCIL - Third Year, 2021

AN ACTION

**RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND
RECOMMENDING TO THE BUDGET AND FINANCE COMMITTEE THE PROPOSED
FISCAL YEAR 2022 BUDGET FOR THE OFFICE OF THE CONTROLLER**

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council. 2 N.N.C. § 300(A).
- B. Each oversight committee shall review and make recommendations to the Budget and Finance Committee concerning the budget in accordance with the annual budget instructions. 12 N.N.C. § 840(A).
- C. The Budget and Finance Committee has oversight of the Controller. 12 N.N.C. § 301(B)(13).

SECTION TWO. FINDINGS

- A. The Budget and Finance Committee held a hearing and took budget testimony regarding the Office of the Controller, Fiscal Year 2022 Budget. 12 N.N.C. § 840(A).
- B. The Budget and Finance Committee recommends a fiscal year budget for the Office of the Controller. 12 N.N.C. § 840(A).

**SECTION THREE. APPROVING AND RECOMMENDING THE PROPOSED FISCAL YEAR
2022 BUDGET FOR THE OFFICE OF THE CONTROLLER**

- A. The Budget and Finance Committee hereby recommends the proposed Navajo Nation Fiscal Year Budget for the Office of

the Controller, as provided on the Fund Type Budget Summary, attached as **Exhibit A**.

- B. The Budget and Finance Committee requests the changes to the Budget, as set forth in the General Fund Comparative Summary, **Exhibit B**, Recommended Changes to the General Fund Budget, **Exhibit C**, Recommended Conditions of Appropriation and Legislative Concerns, **Exhibit D**, and Recommended Unmet Needs, **Exhibit E**, be incorporated into the Navajo Nation Comprehensive Budget.

SECTION FOUR. RECOMMENDING A WAIVER OF RESOLUTION NO. CF-07-11

- A. The Budget and Finance Committee hereby recommends to the Navajo Nation Council a waiver of Resolution No. CF-07-11, which established a moratorium on any future proposed Budget Revisions and/or Reallocations from the General Funds Personnel Accounts Savings (now known as "Personnel Lapse Fund") and required those Savings go to an annual General Wage Adjustment, step increase and other salary adjustments to the Pay Plan; in addition, that any excess or surplus funds shall be deposited to the Unreserved, Undesignated Fund Balance (UUFB). The Budget and Finance Committee further recommends that the Navajo Nation Council allow use of the Personnel Lapse Fund Savings for purposes other than those identified in CF-07-11.

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 9th day of August 2021.


Raymond Smith, Jr., Vice Chairperson
Budget and Finance Committee

Motion: Honorable Nathaniel Brown
Second: Honorable Elmer P. Begay

[illegible]

Fiscal Year 2022

**The Navajo Nation
General Fund Comparative Summary**

EXHIBIT B

Branch: _____

Executive _____

Division: Office of the Controller

(A) Business Unit Number	(B) Program Title	(C) Branch Chief's Proposed FY 2022 General Fund Budget	(D) Oversight Committee's Recommended FY 2022 General Fund Budget	(E) Plus or minus \$ difference (Column D minus C)
107020	Purchasing Services	406,961	406,961	0
107021	Property Mgmt Dept	351,964	351,964	0
107022	Ofc of the Controller	3,360,708	3,360,708	0
407001	Permanent Fund	18,967,347	18,967,347	0
407002	Sihasin Fund	2,720,088	2,720,088	0
507006	Judicial Public Safety	5,500,000	5,500,000	0
509008	Finance & Acctg Scholar	60,000	60,000	0
807001	Office Supply Ctr	200,000	200,000	0
907001	Home Loan Program	420,000	420,000	0
907002	Personal Loan Program	420,000	420,000	0
408001	Chapter 1986	121,810	121,810	0
415000	Land Acquisition Fund	587,864	587,864	0
509001	Graduate Fund	191,246	191,246	0
509003	TG&E Trust Fund	13,851	13,851	0
509005	Scholarship Fin Asst	46,048	46,048	0
709009	Handicapped Trust Fund	54,370	54,370	0
709012	Vocational Trust Fund	45,198	45,198	0
713008	Elderly Senior Citizen	44,430	44,430	0
714001	Retirement Fund	6,621,425	6,621,425	0

Fiscal Year 2022

The Navajo Nation

EXHIBIT B

General Fund Comparative Summary

714006	Veteran's Trust Fund	617,391	671,391
814001	Workers Compensation	50,378	50,378
408000	1982 Chapter	103,273	103,273
		40,904,352	40,133,310
			40,088,880

Fiscal Year 2022

**The Navajo Nation
Recommended Changes to the General Fund Budget**

EXHIBIT C

Branch: _____		Executive _____	Division: _____	Office of the Controller _____
Business Unit Number	Program Title	Explanation of Recommended Changes to the Fiscal Year 2022 General Fund Budget (Increase or Decrease \$ Amount)		
107020	Purchasing Services			
107021	Property Mgmt Dept			
107022	Ofc of the Controller			
407001	Permanent Fund			
407002	Sihasin Fund			
507006	Judicial Public Safety			
509008	Finance & Acctg Scholar			
807001	Office Supply Ctr			
907001	Home Loan Program			
907002	Personal Loan Program			
408001	Chapter 1986			
415000	Land Acquisition Fund			
509001	Graduate Fund			
509003	TG&E Trust Fund			
509005	Scholarship Fin Asst			
709009	Handicapped Trust Fund			
709012	Vocational Trust Fund			
713008	Elderly Senior Citizen			
714001	Retirement Fund			
714006	Veteran's Trust Fund			
814001	Workers Compensation			

Fiscal Year 2022

**The Navajo Nation
Recommended Changes to the General Fund Budget**

EXHIBIT C

1982 Chapter

408000

Fiscal Year 2022

The Navajo Nation
Recommended Conditions of Appropriations and Legislative Concerns

EXHIBIT D

Branch: ExecutiveDivision: Office of the Controller

Business Unit Number	Program Title	Brief Narrative of Recommended Condition of Appropriation (COA) or Legislative Concern (LC)
107020	Purchasing Services	Review policy contained in BFC-41-18 for possible amendment
107021	Property Mgmt Dept	
107022	Ofc of the Controller	
407001	Permanent Fund	
407002	Sihasin Fund	
507006	Judicial Public Safety	
509008	Finance & Acctg Scholar	
807001	Office Supply Ctr	
907001	Home Loan Program	
907002	Personal Loan Program	
408001	Chapter 1986	
415000	Land Acquisition Fund	
509001	Graduate Fund	
509003	TG&E Trust Fund	
509005	Scholarship Fin Asst	
709009	Handicapped Trust Fund	
709012	Vocational Trust Fund	
713008	Elderly Senior Citizen	

Fiscal Year 2022

The Navajo Nation

Recommended Conditions of Appropriations and Legislative Concerns

EXHIBIT D

714001	Retirement Fund	
714006	Veteran's Trust Fund	
814001	Workers Compensation	
408000	1982 Chapter	

Fiscal Year 2022

**The Navajo Nation
Recommended Unmet Needs Budgets**

EXHIBIT E

Branch: _____

Executive _____

Division: Office of the Controller

(A) Business Unit Number	(B) Program Title	(C) Amount of Unmet Need	(D) Explanation of Recommended UNMET NEEDS to the FY 2022 General Fund Budget
107020	Purchasing Services	127,963	Personnel and Operating Budget
107021	Property Mgmt Dept		
107022	Ofc of the Controller		
407001	Permanent Fund		
407002	Sihasin Fund		
507006	Judicial Public Safety		
509008	Finance & Acctg Scholar		
807001	Office Supply Ctr		
907001	Home Loan Program		
907002	Personal Loan Program		
408001	Chapter 1986		
415000	Land Acquisition Fund		
509001	Graduate Fund		
509003	TG&E Trust Fund		
509005	Scholarship Fin Asst		
709009	Handicapped Trust Fund		
709012	Vocational Trust Fund		
713008	Elderly Senior Citizen		
714001	Retirement Fund		
714006	Veteran's Trust Fund		

Fiscal Year 2022

**The Navajo Nation
Recommended Unmet Needs Budgets**

EXHIBIT E

814001	Workers Compensation		
408000	1982 Chapter		
		127,963	

BUDGET AND FINANCE COMMITTEE

9 AUGUST 2021

Budget Hearing

VOTE TALLY SHEET:

Legislation No. 0154-21: An Action Relating to the Budget and Finance Committee; Approving and Recommending to the Budget and Finance Committee the Proposed Fiscal Year 2022 Budget for the Office of the Controller *Sponsored by Jamie Henio and Elmer P. Begay, Council Delegates*

Motion: Nathaniel Brown

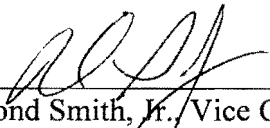
Second: Elmer P. Begay

Vote: 4-0, Vice Chairman not voting with 1 amendment

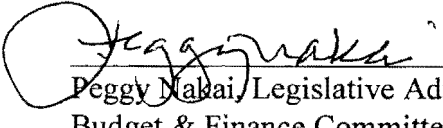
Final Vote Tally:

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

Absent: Elmer P. Begay



Raymond Smith, Jr. Vice Chairman
Budget & Finance Committee



Peggy Nakai, Legislative Advisor
Budget & Finance Committee