LEGISLATIVE SUMMARY SHEET
Tracking No. 0257-18

DATE: July 2, 2018

TITLE OF RESOLUTION: AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING THE PROPOSED FISCAL YEAR 2019 BUDGET FOR THE HUMAN RESOURCES DIVISION — RETIREMENT SERVICES DEPARTMENT, RETIREMENT FUNDS, RETIREMENT PLAN ADMINISTRATION COMMITTEE, TO BE INCLUDED IN THE NAVAJO NATION COMPREHENSIVE BUDGET FOR FISCAL YEAR 2019

PURPOSE: This legislation will approve and recommend the FY 2019 budget for certain Division of Human Resources programs under the Committee's oversight

This written summary does not address recommended amendments as may be provided by the standing committee. The Office of Legislative Counsel requests each committee member to review the proposed resolution in detail.

5-DAY BILL HOLD PERIOD: SNOTAH
Website Posting Time/Date: 10:51pm 7/13/18
Posting End Date: 7/18/2018
Eligible for Action: 7/19/2018

PROPOSED STANDING COMMITTEE RESOLUTION

23rd NAVAJO NATION COUNCIL – Fourth Year, 2018

INTRODUCED BY

(Prime Sponsor)

TRACKING NO. 0257-18

AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING THE PROPOSED FISCAL YEAR 2019 BUDGET FOR THE HUMAN RESOURCES DIVISION — RETIREMENT SERVICES DEPARTMENT, RETIREMENT FUNDS, RETIREMENT PLAN ADMINISTRATION COMMITTEE, TO BE INCLUDED IN THE NAVAJO NATION COMPREHENSIVE BUDGET FOR FISCAL YEAR 2019

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 Retirement Services Department. 2 NNC § 301(B)(13).

SECTION TWO. FINDINGS

A. The Budget and Finance Committee held a budget hearing and took budget testimony regarding the Human Resources Division — Retirement Services Department, Retirement Funds, Retirement Plan Administration Committee Fiscal Year 2019 Budget. 12 N.N.C. § 840 (A).

B. The Budget and Finance Committee recommends a fiscal year budget for the Human Resources Division — Retirement Services Department, Retirement Funds, Retirement Plan Administration Committee. 12 N.N.C. § 840 (A).

SECTION THREE. APPROVING AND RECOMMENDING THE PROPOSED FISCAL YEAR 2019 BUDGET FOR THE HUMAN RESOURCES DIVISION — RETIREMENT SERVICES DEPARTMENT, RETIREMENT FUNDS, RETIREMENT PLAN ADMINISTRATION COMMITTEE

A. The Budget and Finance Committee hereby recommends the proposed Navajo Nation Fiscal Year 2019 Budget for the Human Resources Division — Retirement Services Department, Retirement Funds, Retirement Plan Administration Committee , 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.

Fiscal Year 2019 | The Navajo Nation | EXHIBIT A

The Navajo Nation
Fund Type Budget Summary

Business Unit Number	Program	FY 2018 General Fund Budget	Fiscal Year 2019 Navajo Nation Funds							
			Proposed General Fund Budget	Indirect Cost Fund	External Funds Cash Match	Proprietary Fund	Fiduciary Fund	Special Revenue Fund - Internal	Special Revenue Fund - External	Total
714002	Department of Retirement Services	1,350,000					1,375,000			1,375,000
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
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										0
										0
										0
										0
										0
										0
										0
										0
										0
	Total	1,350,000	0	0	0	0	1,375,000	0	0	1,375,000

Fiscal Year 2019

The Navajo Nation
General Fund Comparative Summary

EXHIBIT B

Branch: EXECUTIVE

Division: Division of Human Resources/Retirement Services

(A) Business Unit Number	(B) Program Title	(C) Branch Chief's Proposed FY 2019 General Fund Budget	(D) Oversight Committee's Recommended FY 2019 General Fund Budget	(E) Plus or minus $ difference (Column D minus C)
714002	Department of Retirement Services	1,375,000	1,375,000	0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	TOTAL:	1,375,000	1,375,000	0

Fiscal Year 2019

The Navajo Nation
Recommended Changes to the General Fund Budget

EXHIBIT C

Branch: EXECUTIVE

Division: Division of Human Resources/Retirement Services

Business Unit Number	Program Title	Explanation of Recommended Changes to the Fiscal Year 2019 General Fund Budget (Increase or Decrease $ Amount)
714002	Department of Retirement Services	Administrative duties and daily functions.

Fiscal Year 2019

The Navajo Nation
Recommended Conditions of Appropriations and Legislative Concerns

EXHIBIT D

Branch: EXECUTIVE **Division:** Division of Human Resources/Retirement Services

Business Unit Number	Program Title	Brief Narrative of Recommended Condition of Appropriation (COA) or Legislative Concern (LC)
714002	Department of Retirement Services	None

Fiscal Year 2019

The Navajo Nation
Recommended Unmet Needs Budgets

EXHIBIT E

Branch: EXECUTIVE

Division: Division of Human Resources/Retirement Services

(A) Business Unit Number	(B) Program Title	(C) Amount of Unmet Need	(D) Explanation of Recommended UNMET NEEDS to the FY 2019 General Fund Budget
714002	Department of Retirement Services		
	TOTAL:	0	

Fiscal Year 2019

The Navajo Nation
Fund Type Budget Summary

EXHIBIT A

Business Unit Number	Program	FY 2018 General Fund Budget	Fiscal Year 2019 Navajo Nation Funds							
			Proposed General Fund Budget	Indirect Cost Fund	External Funds Cash Match	Proprietary Fund	Fiduciary Fund	Special Revenue Fund - Internal	Special Revenue Fund - External	Total
714001	Navajo Nation Retirement Funds	38,750,000					41,700,000			41,700,000
										0
										0
										0
										0
										0
										0
										0
										0
										0
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										0
										0
										0
										0
										0
										0
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										0
										0
	Total	38,750,000	0	0	0	0	41,700,000	0	0	41,700,000

Fiscal Year 2019

The Navajo Nation
General Fund Comparative Summary

EXHIBIT B

Branch: EXECUTIVE

Division: Division of Human Resources/Retirement Services

(A) Business Unit Number	(B) Program Title	(C) Branch Chief's Proposed FY 2019 General Fund Budget	(D) Oversight Committee's Recommended FY 2019 General Fund Budget	(E) Plus or minus $ difference (Column D minus C)
714001	Navajo Nation Retirement Funds	41,700,000	41,700,000	0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	TOTAL:	41,700,000	41,700,000	0

Fiscal Year 2019

The Navajo Nation
Recommended Changes to the General Fund Budget

EXHIBIT C

Branch: EXECUTIVE **Division:** Division of Human Resources/Retirement Services

Business Unit Number	Program Title	Explanation of Recommended Changes to the Fiscal Year 2018 General Fund Budget (Increase or Decrease $ Amount)
714001	Navajo Nation Retirement Funds	Provide pension benefits payments for retirees.

Fiscal Year 2019

The Navajo Nation
Recommended Conditions of Appropriations and Legislative Concerns

EXHIBIT D

Branch: EXECUTIVE **Division:** Division of Human Resources/Retirement Services

Business Unit Number	Program Title	Brief Narrative of Recommended Condition of Appropriation (COA) or Legislative Concern (LC)
714001	Navajo Nation Retirement Funds	None

Fiscal Year 2019

The Navajo Nation
Recommended Unmet Needs Budgets

EXHIBIT E

Branch: EXECUTIVE **Division:** Division of Human Resources/Retirement Services

(A) Business Unit Number	(B) Program Title	(C) Amount of Unmet Need	(D) Explanation of Recommended UNMET NEEDS to the FY 2019 General Fund Budget
714001	Navajo Nation Retirement Funds		
	TOTAL:	0	

Fiscal Year 2019

The Navajo Nation
Fund Type Budget Summary

EXHIBIT A

Business Unit Number	Program	FY 2018 General Fund Budget	Fiscal Year 2019 Navajo Nation Funds							
			Proposed General Fund Budget	Indirect Cost Fund	External Funds Cash Match	Proprietary Fund	Fiduciary Fund	Special Revenue Fund - Internal	Special Revenue Fund - External	Total
714003	Retirement Plan Administration Committee (RPAC)	70,000					70,000			70,000
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
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										0
										0
										0
										0
										0
										0
										0
	Total	70,000	0	0	0	0	70,000	0	0	70,000

Fiscal Year 2019

The Navajo Nation
General Fund Comparative Summary

EXHIBIT B

Branch: EXECUTIVE

Division: Division of Human Resources/Retirement Services

(A) Business Unit Number	(B) Program Title	(C) Branch Chief's Proposed FY 2019 General Fund Budget	(D) Oversight Committee's Recommended FY 2019 General Fund Budget	(E) Plus or minus $ difference (Column D minus C)
714003	Retirement Plan Administration Committee	70,000	70,000	0
	(RPAC)			0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	TOTAL:	70,000	70,000	0

Fiscal Year 2019

The Navajo Nation
Recommended Changes to the General Fund Budget

EXHIBIT C

Branch: EXECUTIVE **Division:** Division of Human Resources/Retirement Services

Business Unit Number	Program Title	Explanation of Recommended Changes to the Fiscal Year 2019 General Fund Budget (Increase or Decrease $ Amount)
714003	Retirement Plan Administration Committee (RPAC)	Retirement Oversight duties and functions.

Fiscal Year 2019

The Navajo Nation
Recommended Conditions of Appropriations and Legislative Concerns

EXHIBIT D

Branch: EXECUTIVE **Division:** Division of Human Resources/Retirement Services

Business Unit Number	Program Title	Brief Narrative of Recommended Condition of Appropriation (COA) or Legislative Concern (LC)
714003	Retirement Plan Administration Committee (RPAC)	None

Fiscal Year 2019

The Navajo Nation
Recommended Unmet Needs Budgets

EXHIBIT E

Branch: EXECUTIVE **Division:** Division of Human Resources/Retirement Services

(A) Business Unit Number	(B) Program Title	(C) Amount of Unmet Need	(D) Explanation of Recommended UNMET NEEDS to the FY 2019 General Fund Budget
714003	Retirement Plan Administration Committee (RPAC)		
	TOTAL:	0	

Fiscal Year 2019

The Navajo Nation
Fund Type Budget Summary

EXHIBIT A

Business Unit Number	Program	FY 2018 General Fund Budget	Fiscal Year 2019 Navajo Nation Funds							
			Proposed General Fund Budget	Indirect Cost Fund	External Funds Cash Match	Proprietary Fund	Fiduciary Fund	Special Revenue Fund - Internal	Special Revenue Fund - External	Total
118018	Retirement Plan Account - DHR	1,231,795	4,000,000							4,000,000
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
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										0
										0
										0
										0
										0
										0
										0
										0
										0
	Total	1,231,795	4,000,000	0	0	0	0	0	0	4,000,000

Fiscal Year 2019

The Navajo Nation
General Fund Comparative Summary

EXHIBIT B

Branch: EXECUTIVE

Division: Division of Human Resources/Retirement Services

(A) Business Unit Number	(B) Program Title	(C) Branch Chief's Proposed FY 2019 General Fund Budget	(D) Oversight Committee's Recommended FY 2019 General Fund Budget	(E) Plus or minus $ difference (Column D minus C)
118018	Retirement Plan Account - DHR	4,000,000	4,000,000	0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
				0
	TOTAL:	4,000,000	4,000,000	0

Fiscal Year 2019

The Navajo Nation
Recommended Changes to the General Fund Budget

EXHIBIT C

Branch: EXECUTIVE **Division:** Division of Human Resources/Retirement Services

Business Unit Number	Program Title	Explanation of Recommended Changes to the Fiscal Year 2019 General Fund Budget (Increase or Decrease $ Amount)
118018	Retirement Plan Account - DHR	Increase in the Retirement Net Pension Liability at 6.4% Discount Rate.

Fiscal Year 2019

The Navajo Nation
Recommended Conditions of Appropriations and Legislative Concerns

EXHIBIT D

Branch: EXECUTIVE **Division:** Division of Human Resources/Retirement Services

Business Unit Number	Program Title	Brief Narrative of Recommended Condition of Appropriation (COA) or Legislative Concern (LC)
118018	Retirement Plan Account - DHR	None

Fiscal Year 2019

The Navajo Nation
Recommended Unmet Needs Budgets

EXHIBIT E

Branch: EXECUTIVE

Division: Division of Human Resources/Retirement Services

(A) Business Unit Number	(B) Program Title	(C) Amount of Unmet Need	(D) Explanation of Recommended UNMET NEEDS to the FY 2019 General Fund Budget
118018	Retirement Plan Account - DHR		
	TOTAL:	0	

Office of Legislative Counsel
Telephone: (928) 871-7166
Fax # (928) 871-7576

Honorable LoRenzo Bates
Speaker
23rd Navajo Nation Council

MEMORANDUM

TO: Hon. Seth Damon
23rd Navajo Nation Council

FROM: _____
Levon B. Henry, Chief Legislative Counsel
Office of Legislative Counsel

DATE: July 2, 2018

SUBJECT: AN ACTION RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND RECOMMENDING THE PROPOSED FISCAL YEAR 2019 BUDGET FOR THE HUMAN RESOURCES DIVISION — RETIREMENT SERVICES DEPARTMENT, RETIREMENT FUNDS, RETIREMENT PLAN ADMINISTRATION COMMITTEE, TO BE INCLUDED IN THE NAVAJO NATION COMPREHENSIVE BUDGET FOR FISCAL YEAR 2019

Pursuant to your request, attached is the above-referenced proposed resolution and associated legislative summary sheet. Based on existing law, the resolution as drafted is legally sufficient. However, as with all legislation, it is subject to review by the courts in the event of a challenge.

The Office of Legislative Counsel confirms the appropriate review based on the standing committee's authority outlined in 2 N.N.C. § 300. Nevertheless, "the Speaker of the Navajo Nation Council shall introduce [the proposed resolution] into the legislative process by assigning it to the respective oversight committee(s) of the Navajo Nation Council having authority over the matters for proper consideration." 2 N.N.C. § 164(A)(5).

Please review the proposed resolution to ensure it is drafted to your satisfaction. If this proposed resolution is acceptable to you, please sign it where it indicates "Prime Sponsor", and submit it to the Office of Legislative Services for the assignment of a tracking number and referral to the Speaker.

If the proposed resolution is unacceptable to you, or if you have further questions, please contact me at the Office of Legislative Counsel and advise me of changes you would like made to the proposed resolution. You may contact me at (928) 871-7166. Thank you.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION

LEGISLATION NO: _0257-18_____ SPONSOR: Seth Damon

TITLE: An Action Relating To The Budget And Finance Committee; Approving And Recommending The Proposed Fiscal Year 2019 Budget For The Human Resources Division — Retirement Services Department, Retirement Funds, Retirement Plan Administration Committee, To Be Included In The Navajo Nation Comprehensive Budget For Fiscal Year 2019

***Date posted*: July 13, 2018 at 6:51pm**

Digital comments may be e-mailed to comments@navajo-nsn.gov

Written comments may be mailed to:

Executive Director
Office of Legislative Services
P.O. Box 3390
Window Rock, AZ 86515
(928) 871-7590

Comments may be made in the form of chapter resolutions, letters, position papers, etc. Please include your name, position title, address for written comments; a valid e-mail address is required. Anonymous comments will not be included in the Legislation packet.

Please note: This digital copy is being provided for the benefit of the Navajo Nation chapters and public use. Any political use is prohibited. All written comments received become the property of the Navajo Nation and will be forwarded to the assigned Navajo Nation Council standing committee(s) and/or the Navajo Nation Council for review. Any tampering with public records are punishable by Navajo Nation law pursuant to 17 N.N.C. *§374 et. seq.*

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW SUMMARY

LEGISLATION NO.: 0257-18

SPONSOR: Honorable Seth Damon

TITLE: An Action Relating to The Budget And Finance Committee; Approving And Recommending The Proposed Fiscal Year 2019 Budget For The Human Resources Division — Retirement Services Department, Retirement Funds, Retirement Plan Administration Committee, To Be Included In The Navajo Nation Comprehensive Budget For Fiscal Year 2019

Posted: July 13, 2018 at 6:51pm

5 DAY Comment Period Ended: July 18, 2018

Digital Comments received:

Comments Supporting	***None***
Comments Opposing	***None***
Inconclusive Comments	***None***

Legislative Secretary II
Office of Legislative Services

7/19/2018 8:18am
Date/Time