

FY 2026

**THE NAVAJO NATION
PROGRAM BUDGET SUMMARY**

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BUDGET FORM 1

PART I. Business Unit No.: 1XXXXX		Program Title: _____		Program/Department Title _____		Division/Branch: _____		Division Name/Branch _____	
Prepared By: _____		Individual's Name _____		Phone No.: (928) 871-XXXX		Email Address: docs@omb.navajo-nsn.gov			

PART II. FUNDING SOURCE(S)	Fiscal Year /Term	Amount	% of Total	PART III. BUDGET SUMMARY	Fund Type Code	(A) NNC Approved Original Budget	(B) Proposed Budget	(C) Difference or Total
General Funds	10/1/25 - 9/30/26	498,336	79%					
Indirect Cost Recovery	10/1/25 - 9/30/26	130,300	21%	2001 Personnel Expenses	1	372,698	370,332	(2,366)
				3000 Travel Expenses	1	18,000	23,791	5,791
				3500 Meeting Expenses	1	95,000	103,200	8,200
				4000 Supplies	1	10,175	9,900	(275)
				5000 Lease and Rental	1	15,000	16,200	1,200
				5500 Communications and Utilities	1			0
				6000 Repairs and Maintenance	1	4,500	4,200	(300)
				6500 Contractual Services	1	70,000	64,000	(6,000)
				7000 Special Transactions	1	41,869	8,013	(33,856)
				8000 Public Assistance	1	4,000	13,000	9,000
				9000 Capital Outlay	1	28,000	16,000	(12,000)
				9500 Matching Funds	1			0
				9500 Indirect Cost	1			0
				TOTAL		\$659,242	\$628,636	(30,606)
				PART IV. POSITIONS AND VEHICLES				
						(D)	(E)	
				Total # of Positions Budgeted:		4	4	
				Total # of Vehicles Budgeted:		2	1	
TOTAL:		\$628,636	100%					

PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.

SUBMITTED BY: _____ <div style="text-align: center;">Program Manager's Printed Name</div> <div style="text-align: center;">_____ Program Manager's Signature and Date </div>	APPROVED BY: _____ <div style="text-align: center;">Division Director / Branch Chief's Printed Name</div> <div style="text-align: center;">_____ Division Director / Branch Chief's Signature and Date </div>
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FY 2026

**THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA**

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BUDGET FORM 2

PART I. PROGRAM INFORMATION:

Business Unit No.: 1XXXXX

Program Name/Title: (Per Plan of Operation)

PART II. PLAN OF OPERATION/RESOLUTION NUMBER/PURPOSE OF PROGRAM: (Specific Information)

NABIJY-39-14 - The purpose of the Office of Navajo Tax Commission shall be to provide professional management, training, technical expertise, supervisory and administrative support in the administration of all Navajo Nation taxes.

PART III. PROGRAM PERFORMANCE CRITERIA:

1st QTR		2nd QTR		3rd QTR		4th QTR	
Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual

1. Program Performance Measure:

ACCOUNTING: Administer and collect tax revenue generated by the nine Navajo taxes.

Meet the FY 2022 tax revenue projection of \$108 million.

\$34 M		\$20 M		\$34 M		\$20 M	
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2. Program Performance Measure:

COMPLIANCE: Perform 2,500 desk audits per quarter for (9) types of taxes.

To enforce the Uniform Tax Administration Statute, Sections 101-141.

2,500		2,500		2,500		2,500	
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3. Program Performance Measure:

AUDIT: Perform extensive field audit on (16) taxpayers.

To enforce the Uniform Tax Administration Statute, Sections 101-141.

3		5		5		3	
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4. Program Performance Measure:

LEGAL: Continue to work with taxpayers in opening, hearing and closing appeals.

To consistently apply and practice a fair tax appeals process.

15		15		15		15	
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5. Program Performance Measure:

VALUATION: To value oil and gas leases, coal leases, rights of way and business site leases.

To properly administer and determine lease value applicable to the Possessory Interest Tax.

10		21		287		316	
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PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED AND APPROVED:

Program Manager's Printed Name

Division Director/Branch Chief's Printed Name

Program Manager's Signature and Date

Division Director/Branch Chief's Signature and Date

Navajo Nation Budget Form 3 (NNBF-3)
Listing of Positions and Assignments by Business Unit

Introduction

At the beginning of the annual budget preparation process, the respective Department of Personnel Management (DPM) will provide all divisions with current Listings of Positions and Assignments by Business Unit on Budget Form 3 (BF-3) for all programs under their supervision. The divisions shall disseminate the BF-3's to the authorized budget representative within each program. Programs shall review and verify all information on the BF-3 and shall notate any discrepancies in the blank spaces below the current position information.

Program Form 3 - Sample

FY 2025		The Navajo Nation									
Listing of Positions and Assignments by Business Unit										<u> </u> DPM VERIFICATION	<u> </u> DATE
SAMPLE											
SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2024 ACTUAL G/S	FY 2024 ACTUAL SALARY	FY 2025 PROPOSED HOURS	FY 2025 PROPOSED BUDGET PERIOD	FY 2025 PROPOSED BUDGET	
1XXXXX BUSINESS UNIT DESCRIPTION											
1001	XXXXXX	0301	DIVISION DIR	VACANT	WIN		106,801.20	2,088	10/01/2024 09/30/2025	106,801.00	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
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2110 SUBTOTAL:							106,801.00				
BUSINESS UNIT TOTAL:							106,801.00				

FY 2026

**THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION**

**Page 4 of 10
BUDGET FORM 4**

PART I. PROGRAM INFORMATION:				
Program Name/Title: _____		Program/Department Title _____		Business Unit No.: 1XXXXX
PART II. DETAILED BUDGET:				
(A)	(B)	(C)	(D)	
Object Code (LOD 4)	Object Code Description and Justification (LOD 4)	Total by DETAILED Object Code (LOD 4)	Total by MAJOR Object Code (LOD 4)	
2001	PERSONNEL EXPENSES		370,332	
	Employee salary, Farm board stipend, fringe benefits, salary adjustments and merit payment for eligible personnel.			
	Regular			
	Four (4) Regular positions Full-Time/Cost Shared positions	164,241	164,241	
	Salary Adjustment		2,757	
	Step Increases for eligible employees			
	1001 Program Manager I = .81 x 1,264 =	1,024		
	1002 Administrative Assistant = 0.63 x 2088 =	1,315		
	1003 Sr. Office Specialist = 0.40 x 1044 =	418		
	Stipend-Boards, Committees		129,000	
	Chinle: 6 Farm board members x \$250 x 12 =	18,000		
	Ft. Defiance: 15 Farm board members x \$250 x 12 =	45,000		
	Northern: 13 Farm board members x \$250 x 12 =	39,000		
	Western: 9 Farm board members x \$250 x 12 =	27,000		
	Merit Bonus		1,000	
	Merit Bonus	1,000		
2900	Fringe Benefits		73,334	
	Regular 164,241 x 36.81%	60,457		
	Salary Adjustment 2,757 x 36.81%	1,015		
	Boards/Committee 129,000 x 8.91%	11,494		
	Merit Bonus 1,000 x 36.81%	368		
TOTAL			370,332	370,332

FY 2026

**THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION**

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BUDGET FORM 4

PART I. PROGRAM INFORMATION:				
Program Name/Title: _____		Program/Department Title _____		Business Unit No.: 1XXXXX
PART II. DETAILED BUDGET:				
(A)	(B)	(C)	(D)	
Object Code (LOD 4)	Object Code Description and Justification (LOD 4)	Total by DETAILED Object Code (LOD 4)	Total by MAJOR Object Code (LOD 4)	
3000	TRAVEL EXPENSES			23,791
	Monthly mileage and fleet rental. Meals, lodging and air fare directly related to program business and other miscellaneous travel expenses.			
	Fleet	6% Sales Tax	Total:	10,634
	Monthly/Perm: (Group A, Class XIII Sedan) 466 x 12 mos. =	\$5,592 336	5,928	
	Mileage: (Group A, Class XIII Sedan) 1,000 mi. x .37 x 12 mos. =	\$4,440 266	4,706	
	Vehicle Rental		422	
	Vehicle Rental (off reservation)	\$422.00		
	Travel Expenses (CONUS rates are available Jan 1st)		10,735	
	Meals: \$68/Day x 2 days/week x 10 weeks for 3 staff	\$4,080.00		
	Lodging: \$110/Night x 1 night/week x 10 weeks for 3 staff	\$3,300.00		
	POV Mileage: @ 2,650 miles x 0.70	\$1,855.00		
	Other Incidental Travel Expense	\$1,500.00		
	Air		2,000	
	Commercial Air	\$1,000.00		
	Charter/Internal	\$1,000.00		
3500	MEETING EXPENSES			103,200
	Navajo Nation Farm Board to be paid \$100 twice a month for mileage			
	Meetings		103,200	
	Chinle: 6 Farm board members x \$100 x 24=	\$14,400		
	Ft. Defiance: 15 Farm board members x \$100 x 24 =	\$36,000		
	Northern: 13 Farm board members x \$100 x 24=	\$31,200		
	Western: 9 Farm board members x \$100 x 24=	\$21,600		
TOTAL			126,991	126,991

THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

PART I. PROGRAM INFORMATION:				
Program Name/Title: _____		Program/Department Title _____		Business Unit No.: 1XXXXX
PART II. DETAILED BUDGET:				
(A)	(B)	(C)	(D)	
Object Code (LOD 4)	Object Code Description and Justification (LOD 4)	Total by DETAILED Object Code (LOD 4)	Total by MAJOR Object Code (LOD 4)	
4000	SUPPLIES		9,900	
	Desktop supplies, folders, envelopes, pens, pencils. Power Point projector, laptops and partitions. Computer/Xerox toner cartridges. Printing of manuals, brochures, binding, photocopying and publication subscription. Purchase vehicle parts (tires, tubes, etc.).			
	Office Supplies	3,000		
	General Office Supplies \$3,000.00			
	Non Capital Assets	900		
	Non-Cap Furniture & Equipment \$900.00			
	Three (3) scanners @300 each			
	Operating Supplies	4,000		
	General Operating Supplies \$2,480.00			
	Non-Cap Computer Software \$600.00			
	Postage, Courier Shipping: \$25 per quarter \$100.00			
	Postage, Courier Shipping: \$120 annual box rental \$120.00			
	Printing/Binding/Photocopying \$500.00			
	Books/Periodicals/Subscriptions: 2 @ 100/year \$200.00			
	Supplies	2,000		
	Tires & Tubes \$2,000.00			
5000	LEASE & RENTAL		16,200	
	Office space lease for 12 months. Rental of meeting room and media equipment for committee, work sessions and special meetings. Rental of booth space for the NN Fair.			
	Building (Lease)	12,000		
	Office Space: Lease with XYZ Center @ \$1,000/mo x 12 mos. \$12,000.00			
TOTAL		21,900	26,100	

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**THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION**

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BUDGET FORM 4

PART I. PROGRAM INFORMATION:				
Program Name/Title: _____		Program/Department Title _____		Business Unit No.: 1XXXXX
PART II. DETAILED BUDGET:				
(A)	(B)	(C)	(D)	
Object Code (LOD 4)	Object Code Description and Justification (LOD 4)	Total by DETAILED Object Code (LOD 4)	Total by MAJOR Object Code (LOD 4)	
5000	LEASE & RENTAL (con't)			
	Building/Space (Rental)	2,300		
	Meeting Space: Quarterly meetings @ \$100 per quarter	\$400.00		
	Storage Space: \$75 per month x 12 months	\$900.00		
	Booth/Trade Show Rental	\$1,000.00		
	Equipment/Supplies	1,900		
	Equipment Rental: 1 Xerox Copier Rental (BIZHUB C35) x \$75.00/mo x 12 mos.	\$ 900.00		
	Equipment Rental: Rent backhoe equipment, etc.	\$ 1,000.00		
6000	REPAIRS & MAINTENANCE			4,200
	Annual repair & maintenance fees for furniture, equipment and computer upgrade hardware.			
	Supplies	2,000		
	Furniture & Equipment R&M Supplies	\$2,000.00		
	Services	1,200		
	Furniture & Equipment R&M SERVICES	\$1,200.00		
	1 XEROX Copier Maintenance (BIZHUB C35) x \$100/mo x 12 mos.			
	Technology	1,000		
	Software Support 4 employees x \$250	\$1,000.00		
6500	CONTRACTUAL SERVICES			64,000
	Professional Services for various program initiatives. Contractual services for specialized services.			
	Consulting	20,000		
	Fees: \$80 per hour x 187.50 hrs.	\$15,000.00		
	Expenses: Estimated.	\$5,000.00		
TOTAL		28,400		68,200

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**THE NAVAJO NATION
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BUDGET FORM 4

PART I. PROGRAM INFORMATION:				
Program Name/Title: _____		Program/Department Title _____		Business Unit No.: 1XXXXX
PART II. DETAILED BUDGET:				
(A)	(B)	(C)	(D)	
Object Code (LOD 4)	Object Code Description and Justification (LOD 4)	Total by DETAILED Object Code (LOD 4)	Total by MAJOR Object Code (LOD 4)	
6500	CONTRACTUAL SERVICES (con't)			
	Attorneys	44,000		
	Fees: Specialized Service Fees x \$8,000/quarter x 4 quarters	\$32,000.00		
	Expenses: Estimated at \$3,000 per quarter x 4 quarters.	\$12,000.00		
7000	SPECIAL TRANSACTIONS		8,013	
	Promote and advertise program's initiative. Gifts and awards to be presented to employees. Catering and refreshments for dept. special events.			
	Print advertising and employee training fees. Required insurance premiums.			
	Programs	1,850		
	Promotional Items	\$250.00		
	Gifts & Awards	\$1,000.00		
	Catering	\$500.00		
	Refreshments	\$100.00		
	Media	1,000		
	Print Advertising: Annual Advertised, estimated:	\$1,000.00		
	Training and Professional Dues	1,140		
	Training/Registration: 3 Registration Fees X 250 ea.	\$750.00		
	Mandatory Professional Dues: 3 Dues x \$130 annually	\$390.00		
TOTAL		47,990	8,013	

FY 2026

**THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION**

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BUDGET FORM 4

PART I. PROGRAM INFORMATION:				
Program Name/Title: _____		Program/Department Title _____		Business Unit No.: 1XXXXX
PART II. DETAILED BUDGET:				
(A)	(B)	(C)	(D)	
Object Code (LOD 4)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 4)	Total by MAJOR Object Code (LOD 4)	
7000	SPECIAL TRANSACTIONS (con't)			
	Insurance Premiums	4,023		
	Property - Contents \$50,000 / 1,000 x 0.29 =	\$14.50		
	Property - Contractors Equip \$25,000 / 1,000 x 0.29 =	\$7.25		
	Vehicle - Auto Liability	\$188.13		
	Vehicle - Auto Physical Damage (under 1 ton) =	\$180.54		
	Policy Payment (General Liability) \$370,332 / 100 x 0.084 =	\$311.08		
	Deductible: Vehicle under 1 ton	\$500.00		
	Workers Comp (less fringe) \$296,998/ 100 x 0.95 =	\$2,821.48		
	Total:	\$4,023.00		
8000	ASSISTANCE		13,000	
	For Housing Assistance to eligible clients, and other chapter projects.			
	Infrastructure	13,000		
	Housing Construction Materials	\$8,000.00		
	Chapter Projects	\$5,000.00		
9000	CAPITAL OUTLAY		16,000	
	Equipment	16,000		
	Equipment - Purchase copier machine.	\$16,000.00		
TOTAL		33,023	29,000	

FY 2026

THE NAVAJO NATION

SUMMARY OF CHANGES TO BUDGETED POSITIONS

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BUDGET FORM 5

PART I. PROGRAM INFORMATION:								
Program Name/Title: _____ Program/Department Title						Business Unit No.: _____ 1XXXXX		
PART II. PERSONNEL/POSITION CHANGES:								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Type of Change	Sub Acct Object Code	Position Number	Job Type / Class Code	Position Title	Employee ID No. or Vacant	Salary	Fringe Benefit	Total (Col. G + H)
RIF	1004	657843	1961	Senior Planner	62735	49,319	18,154	67,473
								-
								-
								-
								-
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