

FY 2026

**THE NAVAJO NATION
PROGRAM BUDGET SUMMARY**

**Page 1 of 10
BUDGET FORM 1**

PART I. Business Unit No.: <u>1XXXXX</u>				Program Title: <u>Program/Department Title</u>		Division/Branch: <u>Division Name/Branch</u>			
Prepared By: <u>Individual's Name</u>		Phone No.: <u>(928) 871-XXXX</u>		Email Address: <u>docs@omb.navajo-nsn.gov</u>					
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%	2001 Personnel Expenses		1	372,698	370,332	(2,366)
Indirect Cost Recovery	10/1/25 - 9/30/26	130,300	21%	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
				Total # of Vehicles Budgeted:	2	1			
PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.									
SUBMITTED BY: _____				APPROVED BY: _____					
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					

**THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA**

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 note 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										DPM VERIFICATION	DATE
Sub Acct	Pos No	Job Type	Position Title		Wksite Emp ID	Code	FY 2024 Actual G/S		FY 2025 Proposed Hours		Budget Period		Budget	
SAMPLE														
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			
2110 SUBTOTAL:										106,801.00				
BUSINESS UNIT TOTAL:										106,801.00				

THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

PART I. PROGRAM INFORMATION:			
Program Name/Title: _____	Program/Department Title _____	Business Unit No.: _____	1XXXXX
(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 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 Salary Adjustment Step Increases for eligible employees 1001 Program Manager I = .81 x 1,264 = 1002 Adminsitratrative Assistant = 0.63 x 2088 = 1003 Sr. Office Specialist = 0.40 x 1044 = Stipend-Boards, Committees Chinle: 6 Farm board members x \$250 x 12 = Ft. Defiance: 15 Farm board members x \$250 x 12 = Northern: 13 Farm board members x \$250 x 12 = Western: 9 Farm board members x \$250 x 12= Merit Bonus Merit Bonus 2900 Fringe Benefits Regular 164,241 x 36.81% Salary Adjustment 2,757 x 36.81% Boards/Committee 129,000 x 8.91% Merit Bonus 1,000 x 36.81%	164,241 1,024 1,315 418 18,000 45,000 39,000 27,000 1,000 60,457 1,015 11,494 368	370,332 164,241 2,757 129,000 1,000 73,334
		TOTAL	370,332
			370,332

THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

PART I. PROGRAM INFORMATION:			
Program Name/Title: _____	Program/Department Title _____		
	Business Unit No.: _____		
(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	
	Monthly/Perm: (Group A, Class XIII Sedan) 466 x 12 mos. =	\$5,592	10,634
	Mileage: (Group A, Class XIII Sedan) 1,000 mi. x .37 x 12 mos. =	336	5,928
		\$4,440	4,706
	Vehicle Rental		
	Vehicle Rental (off reservation)	\$422.00	422
	Travel Expenses (CONUS rates are available Jan 1st)		
	Meals: \$68/Day x 2 days/week x 10 weeks for 3 staff	\$4,080.00	10,735
	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		
	Commercial Air	\$1,000.00	2,000
	Charter/Internal	\$1,000.00	
3500	MEETING EXPENSES		103,200
	Navajo Nation Farm Board to be paid \$100 twice a month for mileage		
	Meetings		
	Chinle: 6 Farm board members x \$100 x 24=	\$14,400	103,200
	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
(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)
Object Code Description and Justification (LOD 4)			
4000	SUPPLIES 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 General Office Supplies Non Capital Assets Non-Cap Furniture & Equipment Three (3) scanners @300 each Operating Supplies General Operating Supplies Non-Cap Computer Software Postage, Courier Shipping: \$25 per quarter Postage, Courier Shipping: \$120 annual box rental Printing/Binding/Photocopying Books/Periodicals/Subscriptions: 2 @ 100/year Supplies Tires & Tubes	\$3,000.00 \$900.00 \$2,480.00 \$600.00 \$100.00 \$120.00 \$500.00 \$200.00 \$2,000.00	9,900 3,000 900 4,000 2,000 16,200
5000	LEASE & RENTAL 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) Office Space: Lease with XYZ Center @ \$1,000/mo x 12 mos.	\$12,000.00	12,000
		TOTAL	21,900
			26,100

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(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) <p>Building/Space (Rental) Meeting Space: Quarterly meetings @ \$100 per quarter Storage Space: \$75 per month x 12 months Booth/Trade Show Rental</p> <p>Equipment/Supplies Equipment Rental: 1 Xerox Copier Rental (BIZHUB C35) x \$75.00/mo x 12 mos. Equipment Rental: Rent backhoe equipment, etc.</p>	\$400.00 \$900.00 \$1,000.00 \$ 900.00 \$ 1,000.00	2,300 1,900 4,200
6000	REPAIRS & MAINTENANCE <p>Annual repair & maintenance fees for furniture, equipment and computer upgrade hardware.</p> <p>Supplies Furniture & Equipment R&M Supplies</p> <p>Services Furniture & Equipment R&M SERVICES 1 XEROX Copier Maintenance (BIZHUB C35) x \$100/mo x 12 mos.</p> <p>Technology Software Support 4 employees x \$250</p>	\$2,000.00 \$1,200.00 \$1,000.00	2,000 1,200 1,000
6500	CONTRACTUAL SERVICES <p>Professional Services for various program initiatives. Contractual services for specialized services.</p> <p>Consulting Fees: \$80 per hour x 187.50 hrs. Expenses: Estimated.</p>	\$15,000.00 \$5,000.00	20,000 64,000
		TOTAL	28,400 68,200

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)	
6500	CONTRACTUAL SERVICES (con't) Attorneys Fees: Specialized Service Fees x \$8,000/quarter x 4 quarters Expenses: Estimated at \$3,000 per quarter x 4 quarters.	\$32,000.00 \$12,000.00	44,000	8,013
7000	SPECIAL TRANSACTIONS 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 Promotional Items Gifts & Awards Catering Refreshments Media Print Advertising: Annual Advertised, estimated: Training and Professional Dues Training/Registration: 3 Registration Fees X 250 ea. Mandatory Professional Dues: 3 Dues x \$130 annually	\$250.00 \$1,000.00 \$500.00 \$100.00 \$1,000.00 \$750.00 \$390.00	1,850 1,000 1,140	
	TOTAL	47,990	8,013	

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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 7)	Total by DETAILED Object Code (LOD 4)	Total by MAJOR Object Code (LOD 4)									
7000	SPECIAL TRANSACTIONS (con't) Insurance Premiums Property - Contents $\$50,000 / 1,000 \times 0.29 =$ Property - Contractors Equip $\$25,000 / 1,000 \times 0.29 =$ Vehicle - Auto Liability Vehicle - Auto Physical Damage (under 1 ton) = Policy Payment (General Liability) $\$370,332 / 100 \times 0.084 =$ Deductible: Vehicle under 1 ton Workers Comp (less fringe) $\$296,998 / 100 \times 0.95 =$ Total: <table style="margin-left: 200px;"> <tr><td>\$14.50</td></tr> <tr><td>\$7.25</td></tr> <tr><td>\$188.13</td></tr> <tr><td>\$180.54</td></tr> <tr><td>\$311.08</td></tr> <tr><td>\$500.00</td></tr> <tr><td><u>\$2,821.48</u></td></tr> <tr><td><u>\$4,023.00</u></td></tr> </table>	\$14.50	\$7.25	\$188.13	\$180.54	\$311.08	\$500.00	<u>\$2,821.48</u>	<u>\$4,023.00</u>	4,023		
\$14.50												
\$7.25												
\$188.13												
\$180.54												
\$311.08												
\$500.00												
<u>\$2,821.48</u>												
<u>\$4,023.00</u>												
8000	ASSISTANCE For Housing Assistance to eligible clients, and other chapter projects. <table style="margin-left: 200px;"> <tr><td>\$8,000.00</td></tr> <tr><td>\$5,000.00</td></tr> </table>	\$8,000.00	\$5,000.00		13,000							
\$8,000.00												
\$5,000.00												
9000	CAPITAL OUTLAY Equipment Equipment - Purchase copier machine. <table style="margin-left: 200px;"> <tr><td>\$16,000.00</td></tr> </table>	\$16,000.00		16,000								
\$16,000.00												
		TOTAL	33,023	29,000								

THE NAVAJO NATION

SUMMARY OF CHANGES TO BUDGETED POSITIONS