



FISCAL YEAR 2016 Budget Orientation

June 26, 2015
By Office of Management and Budget

Overview

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- Planning Allocations
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 - Navajo Nation Grants

The Appropriations Act

12 NNC Section 800

→ is the basis for the annual preparation of the NN Comprehensive Budget and provides for the following:

- Budget planning and preparation
- Budget approval, adoption and certification
- Budget implementation, monitoring and control

→ states that the NN government has a fiduciary responsibility:

- To account for public funds
- To manage finances wisely
- To plan for the adequate funding of services desired by the Navajo people, including the provision and maintenance of public facilities

Revenue Projection

- The FY 2016 gross General Fund revenue projection is \$217,785,000.
- The required set-asides is \$54,401,000.
- This results in a net General Fund revenue projection of \$163,384,000 which is a decrease of \$9,270,000 from the FY 2015 projection of \$172,654,000.
- The Budget and Finance Committee, supportive of the Branch Chiefs, recommended the FY 2016 General Fund Budget amount of \$172,654,000.
- The \$9,270,000 difference will be covered by other sources.

Planning Allocations General Fund

- The Budget and Finance Committee set the FY 2016 General Fund planning allocations for the three branches and others as follows:

• Executive Branch	\$108,595,589	62.90%
• Legislative Branch	\$ 14,902,730	8.63%
• Judicial Branch	\$ 13,797,495	7.99%
• Fixed Costs	\$ 18,858,186	10.92%
• Chapters	<u>\$ 16,500,000</u>	<u>9.56%</u>
Total:	\$172,654,000	100.00%

Allocations Other Funds

- Other Navajo Nation funds which is allocated for budgeting purposes through the Office of the Controller for certain NN programs include:

• Indirect Cost Funds	\$ 17,500,000
• Fiduciary Funds	\$ 50,272,756
• Proprietary Funds	\$ 55,277,615
• Special Revenue (internal)	<u>\$ 25,147,621</u>
Total:	\$148,197,992

Significant Changes

- Rates (increase or decrease)
 - Fringe Rate increased from 43.74% to 45.60% for Regular Employees.
- The following rates fluctuate. The respective offices should be contacted for more information. Also, see Section XIII and Appendix F of the BIM.
 - Travel Rates
 - Fleet Rates
 - Duplicating Rates
 - Insurance Rates
 - In FY 2016, Workers Comp will be assessed .66 per \$100 of payroll for Regular Employees.
- Instructions to budget forms and other forms were updated.
- Personnel balances (object code 2110) can be transferred within the personnel series up to the end of third quarter.

Budget Calendar – Key Dates

DATES	ACTIVITY	PERFORMED BY
June 23, 2015	Approve the FY 2016 BIM (including a budget calendar), revenue projections and Branch planning allocations	BFC
June 25-26, 2015	Establish Division and program budget planning amounts.	BCs, Division Directors
June 26, 2015	Issue the FY 2016 BIM to Branches and Divisions and conduct budget orientations.	NN – OMB
July 1, 2015	FY 2016 budget preparation officially starts.	NN Programs
July 14, 2015	Deadline to submit completed budget packages to NNOMB.	NN Programs
July 27-31, 2015	BCs review budgets and submit revised program budgets, if any, to NNOMB.	BCs, NN Programs
August 3-7, 2015	Prepare Branch/Division budget packages and related information for oversight committee's review	NNOMB Programs/Divs

Budget Calendar – Key Dates

DATES	ACTIVITY	PERFORMED BY
August 10-13, 2015	Conduct budget hearings and approve legislation recommending budget changes, if any.	NNC Oversight Committees
August 20-26, 2015	Budget hearings for review of Branch/Division budgets and OSCs' recommendations and approve proposed legislation recommending the budget to the NN Council	BFC
September 1, 2015	Review of Branch/Division budgets and with amendments, if any, forward the budget to NNC.	NABI
September 3-9, 2015	Conduct budget deliberations, approve the FY 2015 NN Comprehensive Budget and adopt appropriation legislation.	NN Council
September 19, 2015	Act on NNC approved NN Comprehensive Budget legislation.	NN President

Budget Form 6 External Contract & Grant Funding Information

- Provides information on recurring contracts and grants funds, and request for NN General Funds as Match Funds
- Part I – Program Info: Program Title; Contract/Grant No., funding period, K # and prepared by
- Part II – Purpose of Funding: SOW (deliverable); Justify Match Fund request
- Part III – Budget Information: By major cost types, compare budget on current and anticipated award(s) and difference
- Part IV – Information on FTEs and Match Fund (\$/non\$): CGS Contracting Officer must concur on Match Fund required
- Part V – Acknowledgement: preparer and approving official signs indicating information is complete and accurate

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PART I. PROGRAM INFORMATION: Program Name/Title: _____ Funding Period: _____
 Contract/Grant No.: CXXXXXX Prepared by: _____ Individual's Name: _____

PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT

PART III. BUDGET INFORMATION:

Major Object Code and Description	(B) Current Award Fiscal Year ...	(C) Anticipated Funding Fiscal Year ...	(D) Difference Columns (C) - (B)
2001 Personnel Expenses	132,085	113,442	1,357.00
3000 Travel Expenses	14,180	6,208	(7,972.00)
3000 Meeting Expenses			
4000 Supplies	5,128	497	(4,631.00)
5000 Leases and Rental			
5000 Communication and Utilities			
6000 Repairs and Maintenance			
6000 Contractual Services	3,345	549	(2,358.00)
7000 Special Transactions			
8000 Assistance			
9000 Capital Outlay			
9010 Matching - Cash	(29,694)	(30,274)	(590.00)
9010 Matching - In-kind			
9010 Indirect Cost (Overhead) Allocation			
TOTALS:	105,655	80,821	(14,834.00)

PART IV. FTEs/MATCH FUNDS:

CONCURRED BY:	No. of Positions/FTEs	Required GF Cash Match	Required GF In-kind Match	Required GF % Match
	2	29,694	4,151	28%
Contracting Officer's Signature: _____				28%
Contracting Officer's Signature / Date: _____				-0.000

PART V. ACKNOWLEDGEMENT:

Submitted by (print): _____ Individual's Name: _____ Approved by (print): _____ Approver's Name: _____
 Signature Date: _____ Signature Date: _____

Chapter Budgeting

- The Administrative Service Centers, DCD has budgetary responsibilities for Navajo Nation chapters, including budget preparation and program performance data gathering, assessment and monitoring
- All chapter budgets are prepared and processed using the chapter automated budgeting (WIND) system
- Budget planning allocations for each chapter is issued by DCD and chapters prepare budgets within the allocated amount
- Chapter resolutions with a detailed, approved budget is to be submitted to OMB
- Chapter are required to adhere to the Accounting, Coordination, Reporting and Monitoring Policy

Navajo Nation Grants

- NN grants from the NN general funds made available for a specific purpose for certain Non-Navajo Nation entities
- Subject to availability of funds
- Must meet requirements of Appropriations Act at 12 NNC Section 810 (Q), 820 (F), (L), (M), (N), and (P); 850 (A), (B), (C) and (E)
- Prospective grantees shall follow the BIM including preparing and submitting standard NN budget forms
- A grant agreement is executive upon budget approval by the Navajo Nation Council

BIM Appendices

- Appendix A – Chart of Accounts and Level of Detail (LOD)
- Appendix B – Agency Codes and Fund Type/Codes
- Appendix C – Listing of Classification Titles/Class Code/Assigned Pay Grade
- Appendix D – Salary Schedules
- Appendix E – Employee Fringe Benefit Rates
- Appendix F-1 – Vehicle Insurance Rates
- Appendix F-2 – Fleet Management Rates
- Appendix F-3 – Duplicating Services Rates
- Appendix G – Navajo Nation Grant Application
- Appendix H – Budget Revision Signature Authorization
- Appendix I – Budget Revision Request
- Appendix J – Project Budget Forms and Instructions
- Appendix K – Supplemental Funding Proposal Summary Form
- Appendix L – Budget Instructions for External Contracts and Grants
- Appendix M – Title 12, Appropriations Act

CONTACT INFORMATION

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