NAVAJO NATION
FISCAL YEAR 2018
Budget Preparation Orientation

July 13, 2017

Office of Management and Budget

omb

Presentation Overview

- Remarks:
  - Arbin Mitchell, OPVP
  - Dominic Beyal, Ex Director - OMB
- Appropriations Act
- Proposed Budget Calendar
- Budget Preparation Forms
  - Sample Budget
- Other(s)
  - Chapter Budgeting
  - 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.
- also 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.

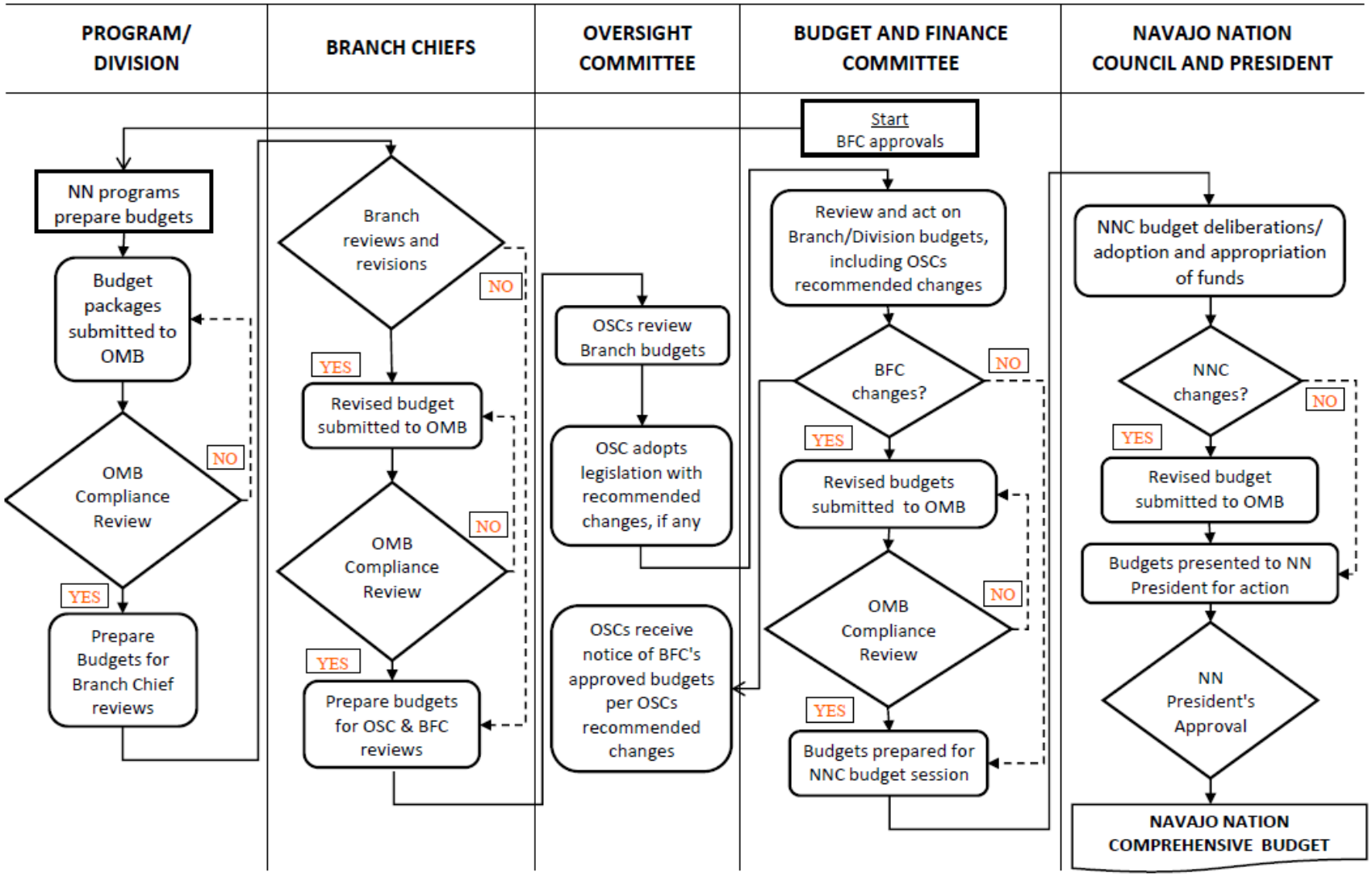
Proposed Budget Calendar – Key Dates

DATES	ACTIVITY	PERFORMED BY
July 14	Approve the FY 2018 BIM (including the budget calendar), revenue projections and Branch planning allocations.	BFC
July 13	Conduct budget orientation for NN Branches, Divisions and Programs.	NN - OMB
July 17	Issue Division/Program planning allocations.	NN – OMB
July 17	Begin budget preparation on NN budget forms.	NN Programs
July 21	Deadline to submit completed budget packages to NNOMB.	NN Programs
July 31-August 4	Branch Chiefs' budget hearings; review and approve proposed Branch and Division budgets.	NNOMB Programs/Divs

Proposed Budget Calendar – Key Dates

DATES	ACTIVITY	PERFORMED BY
August 14-18	Conduct budget hearings and approve legislation recommending budget changes, if any.	NNC Oversight Committees
August 28- Sept 1	Budget hearings for review of Branch/Division budgets and OSCs' recommendations; BFC approves proposed legislation recommending the budget to the NN Council.	BFC
September 11-12	Review of Branch/Division budgets and forward the budget to NNC.	NABI
September 13-19	Conduct budget deliberations, approve the FY 18 NN Comprehensive Budget and adopt legislation.	NN Council
September 29	Act on NNC approved NN Comprehensive Budget legislation within ten days after receipt of NNC approved budget.	NN President

Budget Development Process Chart



Key:

BFC = Budget & Finance Committee

NN = Navajo Nation

OMB = Navajo Nation Office of Management and Budget

OSC = Oversight Committee

NNC = Navajo Nation Council

Budget Forms

- The following budget forms are used to prepare and submit program budgets:
  - Budget Form 1 – Program Budget Summary.
  - Budget Form 2 – Program Performance Criteria.
  - Budget Form 3 – Listing of Positions and Assignments by Business Units.
  - Budget Form 4 – Detailed Budget and Justification.
  - Budget Form 5 – Summary of Changes to Budgeted Positions.
  - Budget Form 6 – External Contract and Grant Funding Information.

Budget Forms – General Rules

- For each budget form, sample completed forms will be presented for reference in this presentation.
- Written instructions for each form will also be presented for each form.
- Budget amounts must be rounded to the nearest whole dollar.
- Use appropriate codes, rates, or schedules which will be in the FY 18 BIM.
- All budget amounts are entered in object codes at Level of Detail (LOD) 6, except for fringe benefits, which is at LOD 5.
- Enter consecutive page numbers on all budget forms on each completed page in the spaces provided: ___of ____.
- If no budget data or information is on a budget form, do not include it with the submitted budget package.

Preparing a NN Budget

- Before any of the NN programs can start preparing budgets, the Branch Chiefs and, for the Executive Branch, the Division Directors will need to provide program planning allocations, which will not be available until later.
- The budget preparation and review timelines will be extremely short this year, Divisions and programs must adhere to the timelines in the budget calendar once it is approved by BFC. Program managers may need to work extra hours to prepare the budgets.
- Branches, Division and Programs must submit completed budgets on the date of the approved budget calendar to the OMB this year. From there, assigned Budget Analysts in OMB will work with the Programs to make sure all data and information provided in the budget is correct. If not, the budget will need to be revised.
- OMB instructions on how to prepare budgets in this powerpoint presentation will be a little different from prior years. Most programs will probably start with their personnel budget, so we will start with that.

Budget Form 3

Listing of Positions and Assignments by Business Unit

- Used for position and salary information for proposed positions to be funded, including NEW and temporary.
- The respective Personnel Office will provide a draft Budget Form 3 showing the current position listing from data taken from the HRIS and with blank spaces.
- Budget Form 3 issued by the Personnel, with blank spaces below the position information, is be used to correct or change any personnel/position data in red ink.
- Budget Form 3, with corrected information (if any), is to be returned to the that Office for updating in the HRIS and issuance of a revised Budget Form 3 which does not have blank spaces.
- The revised Budget Form 3 with updated information and without blank spaces should be included with the rest of the completed FY 18 budget forms to be submitted to OMB.

FY 2018

The Navajo Nation
Listing of Positions and Assignments by Business Unit

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2017 ACTUAL G/S	FY 2017 ACTUAL SALARY	FY 2018 PROPOSED HOURS	FY 2018 PROPOSED BUDGET PERIOD		FY 2018 PROPOSED BUDGET
111111	NAVAJO NATION BUDGET OFFICE										
1001	134567	1872	INFORMATION SYSTEMS TECHNICIAN	VACANT	WIN	AB60A	28,600.00	2,080	10/01/17	09/30/18	28,600.00
1002	145678	1230	DEPARTMENT MGR I	VACANT	WIN	AB68A	56,721.60	2,080	10/01/17	09/30/18	56,722.00
1003	156789	1364	OFFICE ASSISTANT	VACANT	SRN	AB56A	20,300.80	2,0802	10/01/17	09/30/18	20,301.00
								1040			10,160.00
					SUBTOTAL:		**105,622.40**				**105,623.00**
				BUSINESS UNIT TOTAL:			**105,622.40**				**105,623.00**

1200 Temporary 520 8,736

SAMPLE

DPM Verification Date

FY 2018

The Navajo Nation
Listing of Positions and Assignments by Business Unit

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2017 ACTUAL G/S	FY 2017 ACTUAL SALARY	FY 2018 PROPOSED HOURS	FY 2018 PROPOSED BUDGET PERIOD		FY 2018 PROPOSED BUDGET
111111	NAVAJO NATION BUDGET OFFICE										
1001	134567	1872	INFORMATION SYSTEMS TECHNICIAN	VACANT	WIN	AB60A	28,600.00	2,080	10/01/17	09/30/18	28,600.00
1002	145678	1230	DEPARTMENT MGR I	VACANT	WIN	AB68A	56,721.60	2,080	10/01/17	09/30/18	56,722.00
1003	156789	1364	OFFICE ASSISTANT	VACANT	SRN	AB56A	20,300.80	1,040	10/01/17	03/31/18	10,150.00
					SUBTOTAL:		**105,622.40**				**95,472.00**
1200	201482	0500	TEMPORARY EMPLOYEE	VACANT	SRN			520			8,736.00
					SUBTOTAL:						**8,736.00**
				BUSINESS UNIT TOTAL:			**105,622.40**				**104,208.00**

THE NAVAJO NATION

Estimated Employee Benefit Rates

Fiscal Year 2018

TYPE OF TAX/BENEFIT	Regular Status Employees	Political Appointees	*Temporary Employees	Law Enforcement (Police Officers)	Navajo Nation Judges	President, Vice-Pres, Speaker, Council Deleg
F.I.C.A./Medicare Taxes	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
Unemployment Taxes	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
OTHER BENEFITS:						
Annual Leave	0.70%			0.70%	0.70%	
Group Insurance	9.95%	9.95%		9.95%	9.95%	9.95%
Retirement	18.50%	18.50%		16.90%	32.20%	18.50%
401K Plan	2.00%	2.00%		2.00%	2.00%	2.00%
Deferred Compensation		10.00%				20.00%
Total Estimated Rates:	41.10%	50.40%	9.95%	39.50%	54.80%	60.40%

*Includes Youth and PEP Programs.

Reviewed & Approved by: Robert Willie Date: 5/2/17
Robert Willie, Accounting Manager

Reviewed & Approved by: Pearline Kirk Date: 5/5/17
Pearline Kirk, Controller
5/2/2017

Budget Form 4
Detailed Budget and Justification

- Budget Form 4 is used for displaying the proposed, detailed operating budget with justifications, including calculations for certain budgeted items.
- Each proposed budgeted item at LOD 4, LOD 5 (fringe only), LOD 6 and LOD 7 (for justification) will be entered on this form from personnel totals to all other program operating budget items. Use the Chart of Accounts in the BIM Appendix A to enter budget amounts by object codes.
- Use appropriate rates, codes and schedules to calculate certain operating costs such as fringe benefits, fleet user rates, personal travel, insurance premiums, etc.
- To budget for assigned vehicles; list type of vehicle, class and appropriate use rate, including calculating the appropriate tax rate.
- Column (A) is used to enter the LOD 6 object code number only for each budgeted item with the object code description entered in Column (B).

Budget Form 4
Detailed Budget and Justification

- In Column (B), on the first line, enter the appropriate LOD 4 object code with a brief written justification. On the next line, under each LOD 4 entry, the LOD 6 object code description should be entered that corresponds to the object code number entered in Column (A). On the third line, enter all the appropriate LOD 7 object code(s) and its description(s) which are part of the LOD 6 object code group previously entered. Entries at LOD 7 are amounts that the program will spend for each LOD 6 entry.
- Column (C) will show the amount for each LOD 6 object code. These LOD 6 amounts will be entered, upon approval by the NNC, into the FMIS to set up the account for each business unit or program.
- Column (D) will show the sum or total of the LOD 6 object codes group from Column (C) at the LOD 4 major object codes. These amounts will be entered on Budget Form 1, Part III, Column (B). If these amounts do not agree, something is not right with the calculation or the entries.

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) Object Code (LOD 6)	(B) Object Code Description and Justification	(C) Total by DETAILED Object Code	(D) Total by MAJOR Object Code
	2001 PERSONNEL EXPENSES		**149,764**
	Employee Salary, Fringe benefits, Salary adjustments, and Merit payment for eligible personnel.		
2110	Regular	95,472	
	.2120 Three (03) Regular Full-Time positions per Budget Form 3.		
2200	Salary Adjustment	2,861	
	.2220 Step Increases for eligible employees.		
	1001 Information Systems Technician = 0.41 x 2080 hrs = $853		
	1002 Department Manager I = 0.82 x 2080 = $1,706		
	1003 (CS) Office Assistant = 0.29 x 1040= $302		
2310	Temporary	8,736	
	.2320 Temporary/Full Time.		
	$16.80 x 520 hours = $8,736		
2710	Merit Bonus	1,000	
	.2720 Merit Bonus for eligible employees.		
2900	Fringe Benefits	41,695	
	.2900 Regular $95,472 x 41.10% = = $39,239.00		
	.2900 Salary Adjustment $2,861 x 41.10% = $1,176.00		
	.2900 Temporary $8,736 x 9.95% = $869.00		
	.2900 Merit Bonus $1,000 x 41.10% = $411.00		
	Fringe overall total: $41,695		
	3000 TRAVEL EXPENSES		**20,016**
	Monthly mileage and fleet rental. Meals, lodging and air fare directly related to program business and other miscellaneous travel expenses.		
3110	Fleet — 5% Sales Tax — Total:	8,089	
	.3111 Monthly/Perm: (Group A, Class XIII Sedan) 432 x 12 mos. = $5,184.00 — 259 — 5,443		
	.3113 Mileage: (Group A, Class XIII Sedan) 1,000 mi. x .21 x 12 mos. = $2,520.00 — 126 — 2,646		
3210	Vehicle Rental	500	
	.3220 Vehicle Rental (off reservation) $500.00		
	TOTAL	158,353	169,780

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) Object Code (LOD 6)	(B) Object Code Description and Justification			(C) Total by DETAILED Object Code	(D) Total by MAJOR Object Code
3230	Travel Expenses (CONUS rates are available Jan 1st)			9,427	
	.3240	$64/Daily Per Diem x 2 days/week x 10 weeks for 3 staff	$3,840.00		
	.3250	$89/Night Per Diem x 1 night/week x 10 weeks for 3 staff	$2,670.00		
	.3260	POV @ 2,650 miles x 0 .535	$1,417.00		
	.3290	Other Incidental Travel Expense	$1,500.00		
3310	Air			2,000	
	.3320	Commercial Air	$1,000.00		
	.3330	Charter/Internal	$1,000.00		
	3500 MEETING EXPENSES				**7,000**
	For meetings and travel expenses for Insurance Commission.				
3610	Meetings (Commissions/Boards)			3,500	
	.3611	Stipend	$2,500.00		
	.3613	Mileage	$1,000.00		
3810	Meetings (Other Non Employees)			3,500	
	.3811	Stipend	$2,500.00		
	.3813	Mileage	1,000.00		
	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.).				
4120	Office Supplies			3,000	
	.4130	General Office Supplies	$3,000.00		
4200	Non Capital Assets			900	
	.4210	Non-Cap Furniture & Equipment	$900.00		
		Three (3) scanners @300 each			
			TOTAL	22,327	16,900

THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

BUDGET FORM 4

PART I. PROGRAM INFORMATION:

Program Name/Title: Program/Department Title **Business Unit No.:** 1XXXXX

PART II. DETAILED BUDGET:

(A) Object Code (LOD 6)	(B) Object Code Description and Justification				(C) Total by DETAILED Object Code	(D) Total by MAJOR Object Code
4410	Operating Supplies				4,000	
	.4420	General Operating Supplies	$2,480.00			
	.4440	Non-Cap Computer Software	$600.00			
	.4450	Postage, Courier Shipping: $25 per quarter	$100.00			
	.4450	Postage, Courier Shipping: $120 annual box rental	$120.00			
	.4530	Printing/Binding/Photocopying	$500.00			
	.4540	Books/Periodials/Subscriptions: 2 @ 100/year	$200.00			
4610	Supplies				2,000	
	.4630	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.					
5110	Building (Lease)				12,000	
	.5120	Office Space: Lease with XYZ Center @ $1,000/mo x 12 mos.	$12,000.00			
5310	Building/Space (Rental)				2,300	
	.5320	Meeting Space: Quarterly meetings @ $100 per quarter	$400.00			
	.5330	Storage Space: $75 per month x 12 months	$900.00			
	.5340	Both/Trade Show Rental	$1,000.00			
5360	Equipment/Supplies				1,900	
	.5370	Equipment Rental: 1 Xerox Copier Rental (BIZHUB C35) x $75.00/mo x 12 mos.		$ 900.00		
	.5370	Equipment Rental: Rent backhoe equipment, etc.		$ 1,000.00		
				TOTAL	20,300	16,200

FY 2018

THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

BUDGET FORM 4

PART I. PROGRAM INFORMATION:

Program Name/Title: Program/Department Title **Business Unit No.:** 1XXXXX

PART II. DETAILED BUDGET:

(A) Object Code (LOD 6)	(B) Object Code Description and Justification			(C) Total by DETAILED Object Code	(D) Total by MAJOR Object Code
	5500 COMMUNICATION & UTILITIES				**6,800**
	Basic telephone services and line charges. Install telephone hardware. Installation & service charges for DSL line. Internet service charges for DSL line. Internet services/connectivity.				
5520	Telephone			5,000	
	.5530	Basic Services: $30/month x 2 locations x 12 months	$720.00		
	.5540	Long Distance Service: $150/mo x 2 locations x 12 months	$3,600.00		
	.5560	Hardware/Install: One time service	$680.00		
5570	Internet			1,800	
	.5580	DSL: $75/ mo x 12 months	$900.00		
	.5600	Internet Services $75/mo x 12 months	$900.00		
	6000 REPAIRS & MAINTENANCE				**5,200**
	Annual repair & maintenance fees for furniture, equipment and computer upgrade hardware.				
6110	Supplies			2,000	
	.6120	Furniture & Equipment R&M Supplies	$2,000.00		
6130	Services			1,200	
	.6140	Furniture & Equipment R&M SERVICES	$1,200.00		
		1 XEROX Copier Maintenance (BIZHUB C35) x $100/mo x 12 mos.			
6300	Technology			2,000	
	.6310	Computer Hardware R & M	$2,000.00		
			TOTAL	12,000	12,000

THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

BUDGET FORM 4

PART I. PROGRAM INFORMATION:

Program Name/Title: Program/Department Title **Business Unit No.:** 1XXXXX

PART II. DETAILED BUDGET:

(A) Object Code (LOD 6)	(B) Object Code Description and Justification			(C) Total by DETAILED Object Code	(D) Total by MAJOR Object Code
	6500 CONTRACTUAL SERVICES				**64,000**
	Professional Services for various program initiatives. Contractual services for specialized services.				
6520	Consulting			20,000	
	.6530	Fees: $80 per hour x 187.50 hrs	$15,000.00		
	.6540	Expenses: Estimated.	$5,000.00		
6660	Attorneys			44,000	
	.6670	Fees: Specialized Service Fees x $8,000/quarter x 4 quarters	$32,000.00		
	.6680	Expenses: Estimated at $3,000 per quarter x 4 quarters.	$12,000.00		
	7000 SPECIAL TRANSACTIONS				**45,782**
	Promote and advertise program's initiative. Gifts and awards to be presented to employees. Catering and refreshments for dept special events. Depreciation. Print advertising and employee training fees. Required insurance premiums.				
7110	Programs			41,849	
	.7130	Promotional Items	$250.00		
	.7140	Gifts & Awards	$1,000.00		
	.7180	Catering	$500.00		
	.7190	Refreshments	$99.00		
	.7220	Depreciation Expense (for proprietary fund)	$40,000.00		
7410	Media			1,000	
	.7440	Print Advertising: Annual Advertised, estimated:	$1,000.00		
7510	Training and Professional Dues			1,140	
	.7520	Training/Registration: 3 Registration Fees X 250 ea	$750.00		
	.7550	Mandatory Professional Dues: 3 Dues x $130 annually	$390.00		
			TOTAL	107,989	109,782

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) Object Code (LOD 6)	(B) Object Code Description and Justification			(C) Total by DETAILED Object Code	(D) Total by MAJOR Object Code
7710	Insurance Premiums			1,793	
	.7720	Property - Contents $50,000 / 1,000 x 0.86 =	$43.00		
	.7730	Property - Contractors Equip $25,000 / 1,000 x 0.86 =	$22.00		
	.7740	Vehicle - Auto Liability	$109.66		
	.7750	Vehicle - Auto Physical Damage (under 1 ton) =	$107.64		
	.7765	Policy Payment (General Liability) $149,764/ 100 x 0.22 =	$329.47		
	.7767	Workers Comp (less fringe) $108,069 / 100 x 0.63 =	$680.83		
	.7766	Deductible: Vehicle under 1 ton	$500.00		
		Total:	$1,792.60		
	8000 ASSISTANCE				**13,000**
	For Housing Assistance to eligible clients, and other chapter projects.				
8500	Infrastructure			13,000	
	.8510	Housing Construction Materials	$8,000.00		
	.8555	Chapter Projects	$5,000.00		
	9000 CAPITAL OUTLAY				**16,000**
9140	Equipment			16,000	
	.9142	Equipment - Purchase copier machine.	$16,000.00		
	9500 MATCHING & INDIRECT COST				**30,274**
9510	Cash Matching Funds			30,274	
	External funding agency require a cash matching for external contract, BU# K XXXXX for the term, 10/01/2017 - 9/30/2018				
	.9520	Matching Funds	$30,274.00		
		TOTAL		61,067	59,274

Matching Item	External	General Fund	Total	Ratio
Overall Budget	$90,821	$ 30,274.00	$ 121,095.00	75/25

Budget Form 1
Program Budget Summary

- This form is completed after the operating budget is done as this form is a summary of what has been budgeted as well as other related information.
- Serves as an overview of information about the program, the funding sources, budget summarizes by major object codes and to compare the current year's budget to the proposed year's budget, including the number of positions and number of assigned vehicles that are funded.
- In Part V., appropriate names and titles of the responsible persons are entered for the program manager and the Division Director or Branch Chief. These are officials who are responsible for preparing the budget and those who are charged with the responsibility of ensuring the implementation and administration of the budget.

FY 2018

THE NAVAJO NATION
PROGRAM BUDGET SUMMARY

BUDGET FORM 1

PART I. Business Unit No.: 1XXXXX Program Title: Program/Department Title Division/Branch: Division or Branch Name

Prepared By: Person who prepared the budget Phone No.: 928.871.6000 Email Address: Person to contact regarding the budget

PART II. FUNDING SOURCE(S)	Fiscal Year Term	Amount	% of Total
General Funds	10/01/17-9/30/18	383,936.00	81%
External Funds	10/01/17-9/30/18	90,821.00	19%
	TOTAL:	$474,757.00	100%

PART III. BUDGET SUMMARY	Fund Type Code	(A) NNC Approved Original Budget	(B) Proposed Budget	(C) Difference (Column B - A)
2001 Personnel Expenses	1	204,750	149,764	(54,986)
3000 Travel Expenses	1	15,000	20,016	5,016
3500 Meeting Expenses	1	5,000	7,000	2,000
4000 Supplies	1	10,000	9,900	(100)
5000 Lease and Rental	1	10,000	16,200	6,200
5500 Communications and Utilities	1	3,000	6,800	3,800
6000 Repairs and Maintenance	1	8,000	5,200	(2,800)
6500 Contractual Services	1	30,000	64,000	34,000
7000 Special Transactions	1	3,000	45,782	42,782
8000 Public Assistance	1	10,000	13,000	3,000
9000 Capital Outlay	1	54,000	16,000	(38,000)
9500 Matching Funds	1	29,684	30,274	590
9500 Indirect Cost				
	TOTAL	$382,434.00	383,936.00	1,502

PART IV. POSITIONS AND VEHICLES	(D)	(E)
Total # of Positions Budgeted:	4	3
Total # of Permanently Assigned Vehicles:	1	1

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

SUBMITTED BY: Program Manager's Printed Name

APPROVED BY: Division Director or Branch Chief's Printed Name

SUBMITTED BY: Program Manager's Signature and Date

APPROVED BY: Division Director or Branch Chief's Signature and Date

2018 SAMPLE BUDGET

Budget Form 2
Program Performance Criteria

- The Navajo Nation utilizes performance budgeting as a factor in making budget decisions as well as to monitor program performance periodically.
- Performance criteria information include goal statements for services provided primarily by NN programs. The results of these goal statements are reported to OMB each quarter to assess program performance and issue an overall performance report to decisionmakers.
- Program performance scores are arrived at using a rating scale of 0 to 3, to indicate not reporting (0), not met (1), met (2) or exceeding (3) established goals.

THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA

PART I. PROGRAM INFORMATION:

Business Unit No.: 1XXXXX

Program Name/Title: Program/Department Title (Per Plan of Operation)

PART II. PLAN OF OPERATION REFERENCE/LEGISLATED PROGRAM PURPOSE:

Per XX NNC or Oversight Committee resolution: Brief description of Program/Dept. performing certain essential services for the Navajo people (clients) or other Navajo Nation programs to provide support in carrying out program purposes.

PART III. PROGRAM PERFORMANCE CRITERIA:

	1st QTR		2nd QTR		3rd QTR		4th QTR	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
1. Program Performance Area: Client Services Goal Statement: Number of clients served each quarter.	50		75		75		50	
2. Program Performance Area: Case Management Goal Statement: Number of case files closed each quarter.	10		15		20		10	
3. Program Performance Area: Promoting Program Services Goal Statement: Conduct 3 program orientation per quarter.	3		3		3		3	
4. Program Performance Area: Road maintenance. Goal Statement: Maintain 300 to 1,000 miles per quarter.	500		300		1,000		1,000	
5. Program Performance Area: Enhancing employment opportunities. Goal Statement: Create ten jobs per quarter.	10		10		10		10	

PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.

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

Budget Form 5
Summary of Changes to Budgeted Positions

- Used to summarize changes to be made to existing personnel/position information such as Abolish, Layoff, Trans In/Trans Out, Cost Share, New, Prorate, and Reclass.
- Parts I: For entry of Program Information.
- Part II: Enter data or information in the columns using the written instructions for this form in the FY 18 BIM.
- Any position/personnel which is cost sharied with another program or business unit must provide information in the spaces on the position/personnel and also indicate which program or business unit the personnel cost is shared with.

FY 2018

THE NAVAJO NATION
SUMMARY OF CHANGES TO BUDGETED POSITIONS

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)
Cost Share	1003	156789	1364	Office Assistant	Vacant	10,150	4,172	14,322
			Cost Shared @ 50% with Kxxxxx					
								-
RIF	1004	657843	1961	Senior Planner	12345	44,054	18,106	62,160
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					PAGE TOTAL:	54,204	22,278	76,482

Budget Form 6
External Contract & Grant Funding Information

- Provides information on recurring or new/anticipated contracts and grants. Used to request 'required' match funds. Complete one form for each BU#/anticipated fund.
- Part I – Program Info: Program Title; Contract/Grant No., funding period, K # (Business Unit number) etc.
- Part II – Purpose of Funding: SOW (deliverable); Justify Match Fund requirement.
- Part III – Budget Information: By major cost types, compare current budget and anticipated award(s) and difference.
- Part IV – FTEs and Match Fund ($/non$): CGS Contracting Officer must concur on match funding required. Process to Program Oversight Committee, BFC., etc.
- Part V – Acknowledgement: preparer and approving official signature indicating information is complete and accurate.

THE NAVAJO NATION
EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION

PART I. PROGRAM INFORMATION:

Funding Period:

Program Name/Title:

K #: 1XXXXX/KXXXXX

Contract/Grant No.: CXXXXXX

Prepared by: Program Contact Person re: Budget

PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT

Brief statement of the purpose for which funds are received and, if matching, what the funds match requirements are.

PART III. BUDGET INFORMATION:

(A) Major Object Code and Description		(B) Current Award Fiscal Year 2017	(C) Anticipated Funding Fiscal Year 2018	(D) Difference Columns (C) - (B)
2001	Personnel Expenses	112,085	113,442	1,357.00
3000	Travel Expenses	14,180	6,208	(7,972.00)
3500	Meeting Expenses			-
4000	Supplies	5,128	497	(4,631.00)
5000	Lease and Rental			-
5500	Communication and Utilities			-
6000	Repairs and Maintenance			-
6500	Contractual Services			-
7000	Special Transaction	3,946	948	(2,998.00)
8000	Assistance			-
9000	Capital Outlay			-
9510	Matching - Cash	(29,684)	(30,274)	(590.00)
9610	Matching - In - Kind			
9710	Indirect Cost (Overhead) Allocation			-
	TOTALS:	**105,655**	**90,821**	**(14,834.00)**

PART IV. FTEs/MATCH FUNDS:	**No. of Positions/ FTEs:**	**2**	**2**	**-**
MATCHING FUND REQUIRED:	**Required GF Cash Match:**	**29,684**	**30,274**	**590.00**
CONCURRED BY:	**Required GF In - Kind Match:**	**4,151**		**(4,151.00)**
/S/ Contracting Officer's Signature 7/19/17				
Contracting Officer's Signature / Date:	**Required GF % Match:**	**28%**	**25%**	**-0.030**

PART V. ACKNOWLEDGEMENT:

Submitted by (print): Program Manager

Approved by (print): Divison Director

Signature/Date: /S/

Signature/Date: /S/

Chapter Budgeting

- The Administrative Service Centers of the DCD has budgetary responsibilities for assisting Navajo Nation chapters, including budget preparation, monitoring and reporting, including program performance.
- Budget planning allocations for budgeting for each chapter is issued by DCD and chapters prepare detailed budgets within the allocated amount. OMB receives these allocations and enters them into the FMIS during budget preparation.
- All chapters follow the same forms and instructions contained in the FY 18 BIM.
- All chapter budgets are prepared and processed using the chapter automated budgeting (WIND) system which is in conformance with the Navajo Nation budget preparation instructions.
- Completed budgets are submitted to the ASCs and DCD for use in compiling the overall Division's budget.

Chapter Budgeting

- Upon processing the Chapter budgets along with the Division's overall budget through the Executive Branch and Legislative Branch reviews, the budgets are presented to the NNC.
- Upon approval of the NN budget which includes the DCD overall budget which includes the Chapter budgets, the Chapter submits a finalized, detailed Chapter approved budget with a resolution to DCD and OMB.
- Chapter are required to adhere to the appropriate budget policies, such as those in Title 26, the Five Management Systems, etc.

Navajo Nation Grants

- NN grants are given to certain Non-NN entities in the form of general funds which are made available for a specific purpose.
- The grants are subject to availability of funds.
- The grants must meet requirements of the Appropriations Act at 12 NNC Section 810 (Q), 820 (F), (L), (M), (N), and (P); 850 (A), (B), (C) and (E). A copy of the Appropriations Act is displayed in the FY 18 BIM as a Reference.
- Prospective grantees must follow the FY 18 BIM, including preparing and submitting on NN budget forms.
- Upon approval of the budget by the Navajo Nation Council, a grant agreement must be executed before funds are released to the Non-NN entity.

BIM Appendices Information

- The appendices to the proposed FY 18 BIM has various useful information for budgeting purposes such as:
  - Chart of Accounts and Level of Detail (LOD).
  - Fringe Benefits Rates.
  - Listing of Classification Titles/Class Code/Assigned Pay Grade.
  - Salary Schedules.
  - Vehicle Insurance Rates.
  - Fleet Management User Rates.
  - And others.

The Office of Management and Budget is located on the 2nd floor of Administration Building #1

Address:

The Navajo Nation

Office of Management and Budget

Post Office Box 646

Window Rock, Arizona 86515

Website: HTTP://WWW.OMB.NAVAJO-NSN.GOV

E-mail Address: *customer_service@omb.navajo-nsn.gov*

Each staff member also have their own e-mail address and telephone number on OMB's website

Main Telephone and Facsimile Numbers:

Telephone: (928) 871-6470/6046

Facsimile: None

omb