



**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:**  
 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. Goal Statement: <u>ACCOUNTING: Administer and collect tax revenue generated by the nine Navajo taxes.</u>								
Program Performance Measure: <u>Meet the Fy 2019 tax revenue projection of \$108 million.</u>								
	\$34 M		\$20 M		\$34 M		\$20 M	
2. Goal Statement: <u>COMPLIANCE: Perform 2500 desk audits per quarter for (9) types of taxes.</u>								
Program Performance Measure: <u>To enforce the Uniform Tax Administration Statute, Sections 101-141.</u>								
	2,500		2,500		2,500		2,500	
3. Goal Statement: <u>AUDIT: Perform extensive field audit on (16) taxpayers.</u>								
Program Performance Measure: <u>To enforce the Uniform Tax Administration Statute, Sections 101-141.</u>								
	3		5		5		3	
4. Goal Statement: <u>LEGAL: Continue to work with taxpayers in opening, hearing and closing appeals.</u>								
Program Performance Measure: <u>To consistently apply and practice a fair tax appeals process.</u>								
	15		15		15		15	
5. Goal Statement: <u>VALUATION: To value oil and gas leases, coal leases, rights of way and business site leases.</u>								
Program Performance Measure: <u>To properly administer and determine lease value applicable to the Possessory Interest Tax.</u>								
	10		21		287		316	

**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

FY 2019

**The Navajo Nation  
Listing of Positions and Assignments by Business Unit**

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2018 ACTUAL		FY 2019 PROPOSED				
						G/S	SALARY	HOURS	BUDGET PERIOD	BUDGET		
111111 NAVAJO NATION BUDGET OFFICE												
1001	134567	1872	INFORMATION SYSTEMS TECHNICIAN	VACANT	WIN	AI60A	29,307.20	2,080	10/01/18	09/30/19	29,307.00	✓
1002	145678	1230	DEPARTMENT MGR I	VACANT	WIN	AI68A	57,574.40	2,080	10/01/18	09/30/19	57,574.00	✓
1003	156789	1364	OFFICE ASSISTANT	VACANT	SRN	AI56A	20,800.00	2,080	10/01/18	09/30/19	20,800.00	
								1040			10,400.00	
<b>SUBTOTAL:</b>							<b>107,681.60</b>				<b>107,681.00</b>	
<b>BUSINESS UNIT TOTAL:</b>							<b>107,681.60</b>				<b>107,681.00</b>	

1200

Temporary

SRN

520

8,736.00

FY 2019

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						G/S	SALARY	HOURS	BUDGET PERIOD	BUDGET		
111111	NAVAJO NATION BUDGET OFFICE											
1001	134567	1872	INFORMATION SYSTEMS TECHNICIAN	VACANT	WIN	AI60A	29,307.20	2,080	10/01/18	09/30/19	29,307.00	
1002	145678	1230	DEPARTMENT MGR I	VACANT	WIN	AI68A	57,574.40	2,080	10/01/18	09/30/19	57,574.00	
1003	156789	1364	OFFICE ASSISTANT	VACANT	SRN	AI56A	20,800.00	1,040	10/01/18	03/31/19	10,400.00	
<b>SUBTOTAL:</b>							<b>107,681.60</b>				<b>97,281.00</b>	
1200	201482	0500	TEMPORARY EMPLOYEE	VACANT	SRN			520			8,736.00	
<b>SUBTOTAL:</b>											<b>8,736.00</b>	
<b>BUSINESS UNIT TOTAL:</b>							<b>107,681.60</b>					<b>106,017.00</b>

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 6)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)
	<b>2001 PERSONNEL EXPENSES</b>		297,008
	Employee salary, Farm board stipend, fringe benefits, salary adjustments and merit payment for eligible personnel.		
2110	Regular		
	.2120 Three (3) Regular positions Full-Time/Cost Shared positions 97,281	97,281	
2200	Salary Adjustment		
	.2200		2,912
	Step Increases for eligible employees		
	1001 Information Systems Technician = .42 x 2080 = 874		
	1002 Department Manager I = 0.83 x 2080 = 1,726		
	1003 (CS) Office Assistant = 0.30 x 1040 = 312		
2310	Temporary		8,736
	.2320 Temporary/Full Time		
	16.80 x 520 hours = 8,736		
2450	Stipend-Boards, Committees		129,000
	.2460		
	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		
2710	Merit Bonus		1,000
	.2720 Merit Bonus 1,000		
2900	Fringe Benefits		58,079
	.2900 Regular 97,281 x 43.85% 42,658		
	.2900 Salary Adjustment 2,912 x 43.85% 1,277		
	.2900 Temporary 8,736 x 9.95% 869		
	.2900 Boards/Committee 129,000 x 9.95% 12,836		
	.2900 Merit Bonus 1,000 x 43.85% 439		
<b>TOTAL</b>		297,008	297,008

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PART II. DETAILED BUDGET:					
(A)	(B)			(C)	(D)
Object Code (LOD 6)	Object Code Description and Justification (LOD 7)			Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)
<b>3000 TRAVEL EXPENSES</b>					20,017
	Monthly mileage and fleet rental. Meals, lodging and air fare directly related to program business and other miscellaneous travel expenses.				
3110	Fleet		6% Sales Tax	Total: 8,167	
	.3111	Monthly/Perm: (Group A, Class XIII Sedan) 432 x 12 mos. =	\$5,184	311 5,495	
	.3113	Mileage: (Group A, Class XIII Sedan) 1,000 mi. x .21 x 12 mos. =	\$2,520	151 2,671	
3210	Vehicle Rental			422	
	.3220	Vehicle Rental (off reservation)	\$422.00		
3230	Travel Expenses (CONUS rates are available Jan 1st)			9,428	
	.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	\$1,418.00		
	.3290	Other Incidental Travel Expense	\$1,500.00		
3310	Air			2,000	
	.3320	Commercial Air	\$1,000.00		
	.3330	Charter/Internal	\$1,000.00		
<b>3500 MEETING EXPENSES</b>					103,200
	Navajo Nation Farm Board to be paid \$100 twice a month for mileage				
3810	Meetings			103,200	
	.3813	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		
<b>TOTAL</b>				123,217	123,217

THE NAVAJO NATION  
DETAILED BUDGET AND JUSTIFICATION

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Program Name/Title: _____		Program/Department Title _____		Business Unit No.: _____ 1xxxxx	
PART II. DETAILED BUDGET:					
(A)	(B)			(C)	(D)
Object Code (LOD 6)	Object Code Description and Justification (LOD 7)			Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)
	<b>4000 SUPPLIES</b>				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				
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/Periodicals/Subscriptions: 2 @ 100/year		\$200.00		
4610	Supplies			2,000	
.4630	Tires & Tubes		\$2,000.00		
	<b>5000 LEASE &amp; RENTAL</b>				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		
<b>TOTAL</b>				21,900	26,100

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 6)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)	
<b>5000 LEASE &amp; RENTAL (con't)</b>				
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	Booth/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		
<b>6000 REPAIRS &amp; MAINTENANCE</b>				
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	1,000		
6320	Software Support 4 employees x \$250	\$1,000.00		
<b>6500 CONTRACTUAL SERVICES</b>				
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		
<b>TOTAL</b>		28,400		68,200

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)	(B)	(C)	(D)	
Object Code (LOD 6)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)	
	<b>6500 CONTRACTUAL SERVICES (con't)</b>			
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		
	<b>7000 SPECIAL TRANSACTIONS</b>		47,884	
	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	41,850		
.7130	Promotional Items	\$250.00		
.7140	Gifts & Awards	\$1,000.00		
.7180	Catering	\$500.00		
.7190	Refreshments	\$100.00		
.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		
<b>TOTAL</b>		87,990	47,884	

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 6)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)	
	<b>7000 SPECIAL TRANSACTIONS (con't)</b>			
7710	Insurance Premiums	3,894		
.7720	Property - Contents \$50,000 / 1,000 x 0.79 =			\$39.50
.7730	Property - Contractors Equip \$25,000 / 1,000 x 0.79 =			\$19.75
.7740	Vehicle - Auto Liability			\$105.14
.7750	Vehicle - Auto Physical Damage (under 1 ton) =			\$117.63
.7765	Policy Payment (General Liability) \$297,008 / 100 x 0.34 =			\$1,009.83
.7767	Workers Comp (less fringe) \$238,929/ 100 x 0.88 =			\$2,102.58
.7766	Deductible: Vehicle under 1 ton			\$500.00
	Total:			\$3,894.43
	<b>8000 ASSISTANCE</b>			
	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
	<b>9000 CAPITAL OUTLAY</b>			
9140	Equipment	16,000		
.9142	Equipment - Purchase copier machine.			\$16,000.00
<b>TOTAL</b>		32,894		29,000

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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 6)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)											
	<b>9500 MATCHING &amp; INDIRECT COST</b>		<b>42,564</b>											
9510	Cash Matching Funds External funding agency require a cash matching for external contract, BU# K XXXXX for the term, 10/01/2018 - 9/30/2019. Attach Appendix L-2 Request for NN GF on Required Cash Match.	30,274												
	.9520 Matching Funds \$30,274.00													
	<table border="0"> <tr> <td><u>Matching Item</u></td> <td><u>External</u></td> <td><u>General Fund</u></td> <td><u>Total</u></td> <td><u>Ratio</u></td> </tr> <tr> <td>Overall Budget</td> <td>\$90,821</td> <td>\$ 30,274.00</td> <td>\$ 121,095.00</td> <td>75/25</td> </tr> </table>	<u>Matching Item</u>	<u>External</u>	<u>General Fund</u>	<u>Total</u>	<u>Ratio</u>	Overall Budget	\$90,821	\$ 30,274.00	\$ 121,095.00	75/25			
<u>Matching Item</u>	<u>External</u>	<u>General Fund</u>	<u>Total</u>	<u>Ratio</u>										
Overall Budget	\$90,821	\$ 30,274.00	\$ 121,095.00	75/25										
9710	IDC Budget for IDC Recovery. Use form check sheet on Calculating Budget on IDC Recovery (Appendix L-4) to determine IDC Budget Amount and attach same to budget packet.	12,290												
	.9720 Indirect Cost Charged \$90,821 - [\$90,821/(1+0.1565)] \$90,821-78,531= 12,290													
<b>TOTAL</b>		<b>42,564</b>	<b>42,564</b>											

**THE NAVAJO NATION  
SUMMARY OF CHANGES TO BUDGETED POSITIONS**

<b>PART I. PROGRAM INFORMATION:</b>								
Program Name/Title: <u>                    Program/Department Title                    </u>					Business Unit No.: <u>                    1xxxxx                    </u>			
<b>PART II. PERSONNEL/POSITION CHANGES:</b>								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Type of Change	Sub Acct Object	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	10,400	4,560	14,960
			Cost Shared @ 50% with Kxxxxx					
								-
RIF	1004	657843	1961	Senior Planner	62735	44,720	19,610	64,330
								-
								-
								-
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<b>PAGE TOTAL:</b>						55,120	24,170	79,290

**THE NAVAJO NATION  
EXTERNAL CONTRACT AND GRANT FUNDING INFORMATION**

<b>PART I. PROGRAM INFORMATION:</b>		Funding Period: _____		
Program Name/Title: _____		K #: 1XXXXXX/KXXXXXX		
Contract/Grant No.: CXXXXXX		Prepared by: Program Contact Person re: Budget		
<b>PART II. PURPOSE OF FUNDING AND MATCH FUNDS REQUIREMENT</b> Brief statement of the purpose for which funds are received and, if matching, what the funds match requirements are.				
<b>PART III. BUDGET INFORMATION:</b>				
(A)		(B)	(C)	(D)
Major Object Code and Description		Current Award Fiscal Year 2018	Anticipated Funding Fiscal Year 2019	Difference Columns (C) - (B)
2001	Personnel Expenses	112,085	101,152	(10,933.00)
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		12,290	12,290.00
<b>TOTALS:</b>		<b>105,655</b>	<b>90,821</b>	<b>(14,834.00)</b>
<b>PART IV. FTEs/MATCH FUNDS:</b>		<b>2</b>	<b>2</b>	<b>-</b>
No. of Positions/ FTEs:				
<b>MATCHING FUND REQUIRED:</b>		<b>29,684</b>	<b>30,274</b>	<b>590.00</b>
Required GF Cash Match:				
<b>CONCURRED BY:</b>		<b>4,151</b>		<b>(4,151.00)</b>
Required GF In - Kind Match:				
_____/S/ Contracting Officer's Signature				
Contracting Officer's Signature / Date:		<b>28%</b>	<b>25%</b>	<b>-0.030</b>
Required GF % Match:				
<b>PART V. ACKNOWLEDGEMENT:</b>				
Submitted by (print): Program Manager		Approved by (print): Division Director		
Signature/Date: _____/S/		Signature/Date: _____/S/		