



THE NAVAJO NATION

FISCAL YEAR 2025

Budget Process Orientation



June 27, 2024

By: Office of Management and Budget

Presentation Overview

- The Appropriations Act
- FY '25 Revenue Projections
- Planning Allocations of General Funds, PTF and PLF
- Significant Changes in the
FY '25 Budget Instructions Manual (BIM)
- Budget Calendar
- The Navajo Nation Budget Development Process
- Budget Preparation Using Various Budget Forms
- Other(s)
 - Chapter Budgeting
 - Navajo Nation Grants

The Appropriations Act

- Appropriations Act is Title 12, Chapter 7, Fiscal Matters, of the Navajo Nation Code and is included as Reference 1 in the FY'25 BIM.
- 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.

FY '25 Revenue Projections

- By Resolution BFJN-16-24 on June 18, the BFC approved a total revenue projection and allocation for the FY'25 NN budgeting purposes at \$222,413,000 which is an increase of \$21,199,000 from the FY 2024 allocation of \$201,214,000.
- The \$222,413,000 is a result of the combination of \$182,413,000 in general fund projected revenue and \$40,000,000 in revenue from the Permanent Fund interest for FY'25.
- Programs eligible for funds from the Indirect Cost (IDC) will also have these to budget along with their general funds. The IDC Recovery is at \$22,000,000, down from FY'24 \$23,500,000.
- Programs receiving funds from external sources (primarily Federal and State agencies) will provide information on anticipated and current unexpended budget balance for FY'25 funding to be included in budget reports separate from the annual comprehensive budget.
- General Wage Adjustment – a total of \$4,306,540 from expected Personnel Lapse Saving funds will be allocated to General Fund programs who incurred FY'2024 GWA expenses which must be budgeted in the personnel object codes. Also, \$5,968,174 is allocated for a 5% FY 2025 GWA adjustment.

Planning Allocations of General and Permanent Trust Fund

- The Budget and Finance Committee approved the FY 2025 General Fund and Permanent Trust Fund planning allocations for the three branches and others as follows:

Fixed Cost	\$ 30,169,242
External Funds Cash Match	\$ 5,401,415
Executive Branch	\$ 117,327,379
Legislative Branch	\$ 18,056,491
Judicial Branch	\$ 18,094,114
Chapter Non-Administrative	<u>\$ 13,875,225</u>
Total:	\$ 202,923,866
Unallocated Total:	\$ 19,489,134

Personnel Lapse Fund Allocation

- The Budget and Finance Committee approved the Personnel Lapse Fund to 1) cover the FY'24 GWA costs and 2) 5% GWA for FY'25 as follows:

	FY 2024	FY 2025
Executive Branch	\$ 3,379,767	\$ 4,663,901
Legislative Branch	\$ 603,732	\$ 467,776
Judicial Branch	\$ 323,041	\$ 836,497
Total:	\$ 4,306,540	\$ 5,968,174

- The allocations by program business units will be provided along with the FY 2025 planning allocations.

Allocations of Other NN Funds

- Other Navajo Nation funds which are allocated for budgeting purposes through the Office of the Controller and Office of Management and Budget are as follows:

• Indirect Cost Recovery Funds	\$ 22,000,000
• Fiduciary Funds	\$ TBD
• Proprietary Funds	\$ 105,126,172
• Special Revenue Funds	\$ <u>TBD</u>
Total:	\$ TBD

Significant Changes in the FY'25 BIM

- The fringe rate decreased from 43.38% to 37.33% for Regular Employees. For other types of employees, the rates also have changed. The new rates can be found in the Appendix D in the FY'25 BIM.
- The Personnel Lapse Fund allocations are made and will be budgeted with the General Fund and Navajo funds at the start of the budget process.

Significant Changes-External Grants-FY'25 BIM

- SEC. 8. E., Budgeting for Personnel Salaries on External Funds.
 - Request for Automation-initiate no later than 15 cal. days prior to budget year end. Example budget end 9/30/xx, initiate 9/15/xx
 - Approved GWA shall be effective no later than Jan 1, 2025. By Jan 15, 2025, Branch provide status report to verify full implementation of GWA.
- Appendix K – BUDGETING FOR EXTERNAL FUNDS AND AUTHORIZATION TO EXPEND BUDGET ON AWARD
 - SEC. 4., REQUIRED REVIEW ON GRANT APPL., AWARD (Grant Agrmt), MOD of Grant Agrmt. Per E. O. 06-2023 on Doc. Rvw by Pres. Nygren-Aug '23, Grant Appl. Executive Official Rvw; Award/Mods SECTION 164 REVIEW.
 - SEC. 5., use NNBFs 1, 3, 4 & 5 for budget on Appl. & Award. No NNBF 2. NNBF 6 used to report required match & request NN funds. Summary of Change for additional annual funding.

Significant Changes-External Grants-FY'25 BIM

- SEC 8., AWARD / Funds Allocated w/o Nation submit Appl./ Proposal. Example NM IAD. Attach to SECTION 164 REVIEW:
 - Memo explain what funding is based on e.g., document submitted by Program/Chapter to funding agency.
 - Grant Agrmt, Notice of Award-Amt, term-begin & end date.
 - Scope of Work, Budget on NNBFs
- SEC. 13. MONITORING AND REVIEW OF GRANT AWARD TO ASSESS IMPLEMENTATION.
 - Reporting anticipated external grants for FY 2025 operation not required for development FY 2025 NN budget.
 - Qtrly review of external grant award by Branch Chiefs, Oversight Committees. Within 45 days after Qtr end, BC & OSC report result of review to BFC. QTR - 6/30, 9/30, 12/31, 3/31
 - OOC & OMB prepare Budget Expenditure Report for Qtrly Rvw.

Budget Calendar

Navajo Nation Fiscal Year 2025 Budget Preparation Calendar

	DUE DATES	KEY ACTIVITY	PERFORMED BY
1	June 18, 2024	Approve budget development legislation including revenue projections, Branch planning allocations, budget calendar, and the Budget Instructions Manual (BIM).	Budget and Finance Committee
2	June 20, 2024	Establish and issue Branches/Divisions budget planning allocations for preparation of program budgets.	Branch Chiefs
3	June 21, 2024	Conduct budget preparation orientation and issue Budget Instructions Manual (BIM) to Branches and Divisions.	OMB
4	June 21 – July1, 2024	Begin preparation of program budgets and submittal due date.	NN Programs/NN Branch Chiefs, Divisions/Programs
5	July 2-3, 2024	Prepare budget forms and related information for Branch Chiefs' budget hearings.	OMB, Divisions/Programs
6	July 4-5, 2024	Branch budget hearings; review and approve proposed Branch/Division/Program budgets.	NN Branch Chiefs, Divisions/Programs
7	July 8-9, 2024	Prepare Branches/Divisions budget forms and related information for Oversight Committees' budget hearings.	NN Branch Chiefs, Divisions/Programs
8	July 10-12, 2024	Issue Oversight Committees' proposed budget legislations for five-day public comment.	Legislative Counsel
9	July 15-19, 2024	<i>Navajo Nation Council Summer Session</i>	25 th NN Council
10	July 22-26, 2024	Conduct budget hearings; approve legislation recommending the Branch/Division budgets to the BFC.	25 th NN Council Oversight Committees
11	July 29 – Aug 2, 2024	Prepare budget forms and related information for the Budget and Finance Committee budget hearings.	OMB, Branches/Divisions
12	August 5-9, 2024	Public Hearing all (5) Five Agencies	Budget and Finance Committee
13	August 12 - 16, 2024	Conduct budget hearings; review and approve Branch Chiefs' budgets and the Oversight Committees budget recommendations and act on and issue the 25 th NN Council proposed legislation for the NN comprehensive budget.	Budget and Finance Committee
14	August 19 – 23, 2024	Prepare the budget for the Naabik'iyati' Committee and 25 th NN Council, including the NN comprehensive budget book.	OMB
15	August 28 – 29, 2024	Naabik'iyati' Committee budget session; review the NN comprehensive budget and forward the budget and proposed legislation to the 25 th NN Council with changes, if any.	Naabik'iyati' Committee
16	September 3 – 6, 2024	25 th NN Council budget session; deliberate and approve the NN comprehensive budget; adopt budget legislation.	25 th Navajo Nation Council
17	September 30, 2024	Deadline to act on the 25 th NNC approved NN comprehensive budget and legislation.	NN President

Prepared By: OMB 6/18/2024

Budget Development Process

- The development of the NN comprehensive budget goes through several steps before it becomes an official budget of the Navajo Nation. These steps are shown on the next slide.
- The official starting point is with the BFC approving the revenue projection, determining the Branch general fund allocations, approving a budget calendar and approving the Budget Instructions Manual.
- The prepared budgets goes through several reviews starting with the Branch Chiefs, then the oversight committees, and finally the BFC and Nabikiiyati Committee before it goes to the NNC for final approval.
- The NNC approved budget is subject to final action by the NN President where he can veto all or some of the budget items.

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 2A – Narrative Performance Criteria.
 - Budget Form 3 – Listing of Positions and Assignments by Business Units (DPM).
 - Budget Form 4 – Detailed Budget and Justification.
 - Budget Form 5 – Summary of Changes to Budgeted Positions.

Budget Forms – General Rules

- Sample completed forms are provided by OMB for programs to use as a guide in preparing their budgets.
- Written instructions are included with each budget form in the BIM for use in completing each form.
- Use appropriate codes, rates, or schedules which are in the FY'25 BIM.
- If no budget data or information is on a budget form, do not include it with the budget package that will be submitted to OMB.
- All budget amounts are to be entered in object codes at Level of Detail (LOD) 6, except for fringe benefits, which is at LOD 5. Other amounts are entered at LOD 4 and LOD 7 for other purposes which is shown on the sample budget forms.
- Budget amounts must be rounded to the nearest whole dollar.
- Enter consecutive page numbers on each and all budget forms completed in the spaces provided: ___ of _____. This helps reviewers to identify which form to look at when it is being reviewed.

Preparing a Budget

- Before any of the NN programs can start preparing budgets, the Branch Chiefs and the Division Directors will need to provide program planning allocations.
- In addition, programs will need to pick up Budget Form 3 from their respective DPM which lists the current positions that are funded for FY'25. Spaces are provided for revisions, if needed, to this form.
- Branches, Division and Programs must submit completed budgets during the week of July 1 to OMB this year.
- OMB instructions in this power point presentation focuses primarily on how to prepare a budget using sample, completed budget forms.

Budget Form 1

Program Budget Summary

- This form should be completed after the overall budget is completed on Budget Form 4 as this form is a summary of what has been budgeted as well as other related information.
- This form serves as an overview of information about the program, the funding sources, budget summaries by major object codes and to compare the current year's budget (as approved by the Navajo Nation Council) 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 to be entered for the Program Manager and the Division Director or Branch Chief (or an appropriate, official representative). Program Managers are responsible for preparing the budget (without errors and omissions) and the Branch Chief or Division Director should primarily be aware of what is in the budget to evaluate periodically the progress of the programs for performance and spending levels during the fiscal year.

**THE NAVAJO NATION
PROGRAM BUDGET SUMMARY**

PART I. Business Unit No.: <u>1XXXXX</u>		Program Title: _____		Program/Department Title _____		Division/Branch: _____		Division Name/Branch _____	
Prepared By: _____		Individual's Name _____		Phone No.: _____		(928) 871-XXXX		Email Address: _____	
								<u>(928) 871-XXXX</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	10/1/24 - 9/30/25	498,336	79%					
Indirect Cost Recovery	10/1/24 - 9/30/25	124,000	20%	2001 Personnel Expenses	1	372,698	371,940	(758)
Personnel Lapse Allocation	10/1/24 - 9/30/25	7,468	1%	3000 Travel Expenses	1	18,000	22,459	4,459
				3500 Meeting Expenses	1	95,000	103,200	8,200
				4000 Supplies	1	10,175	11,517	1,342
				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	7,288	(34,581)
				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	629,804	(29,439)
				PART IV. POSITIONS AND VEHICLES		(D)	(E)	
				Total # of Positions Budgeted:		4	4	
				Total # of Vehicles Budgeted:		2	1	
TOTAL:						\$629,804	100%	

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

Budget Form 2/2A

Program Performance Criteria

- Performance budgeting is used as a factor in making budget decisions, including determining the funding level for a program, 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 the Branch Chiefs and Division Directors for their information.
- Program performance scores for the Budget Form 2 are arrived at using a rating scale of 0 to 4, to indicate No report (0); Unsatisfactory (1); Meets Expectations (2); Satisfactory (3); Outstanding (4).
- The Narrative Program performance scores for the Budget Form 2A are arrived at using a rating scale of 0 to 3, to indicate No report (0); Minimum (1); Acceptable (2); Meeting (3).

**THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA**

PART I. PROGRAM INFORMATION:										
Business Unit No.: <u>1XXXX</u>			Program Name/Title: _____ (Per Plan of Operation)							
PART II. PLAN OF OPERATION/RESOLUTION NUMBER/PURPOSE OF PROGRAM: (Specific Information)										
NABJY-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 o										
PART III. PROGRAM PERFORMANCE CRITERIA:										
			1st QTR		2nd QTR		3rd QTR		4th QTR	
			Goal	Actual	Actual	Goal	Goal	Actual	Goal	Actual
1. Program Performance Measure: ACCOUNTING: Administer and collect tax revenue generated by the nine Navajo taxes. _____										
Meet the FY 2025 tax revenue projection of \$108 million.			\$34 M		\$20 M		\$34 M		\$20 M	
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	
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	
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	
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	
PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED AND APPROVED:										
_____ John Doe, Director Program Manager's Printed Name			_____ William Nez, Division Director Division Director/Branch Chief's Printed Name							
_____ Program Manager's Signature and Date			_____ Division Director/Branch Chief's Signature and Date							

FY _____

THE NAVAJO NATION
PROGRAM PERFORMANCE MEASURES

Page ___ of ___
BUDGET FORM 2A

PART I. PROGRAM INFORMATION:

Business Unit No.: 115004

Program Name/Title: MINERALS

PART II. PROGRAM PERFORMANCE CRITERIA:

1. Inspect potential, and existing and new oil and gas pipelines and rights-of-ways to ensure compliance with federal and Nation terms. 2. Negotiate new mineral and revenue agreements that meet or exceed the Nation's minimum requirements. 3. Increase community awareness (local government, STEM functions) about mineral development, including helium, through in-person and virtual educational presentations. 4. Develop an electronic database of all rights-of-ways and mineral lease agreements to streamline and expedite processes within the department to better serve the Nation. 5. Assist with identifying new areas for mineral development, specifically helium, oil and gas, and sand & gravel quarries by collaborating with the Nation, federal agencies, state and local governments, and industry companies. 6. Obtain federal approval to regulate the Nation's coal mining and reclamation operations (Primary initiative). 7. Seek federal dollars to support mineral compliance and development initiatives.

PART III. 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

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 with data taken from the HRIS and with blank spaces below each entry.
- Budget Form 3 issued by the Personnel is to be used to correct or change any personnel/position data in the blank spaces in red ink. New positions budgeted should be added with the appropriate information for the position using the BIM.
- Budget Form 3, with corrected information (if any), is to be returned to the Personnel Office for updating in the HRIS and issuance of a revised Budget Form 3 which will not have blank spaces.
- The revised Budget Form 3 with updated information must be included with the rest of the completed FY'25 budget forms to be submitted to OMB.

FY 2025

The Navajo Nation Listing of Positions and Assignments by Business Unit

DPM VERIFICATION

DATE

SAMPLE

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2024 ACTUAL		FY 2025 PROPOSED			
						G/S	SALARY	HOURS	BUDGET PERIOD	BUDGET	
108001		DCD-ADMINISTRATION									
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"/>	<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"/>	<input type="text"/>	<input type="text"/>
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<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"/>	<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"/>	<input type="text"/>	<input type="text"/>
						2110 SUBTOTAL:		106,801.00			
						BUSINESS UNIT TOTAL:		106,801.00			

FY 2025

The Navajo Nation

Listing of Positions and Assignments by Business Unit


Digitally signed by Garrick Tsosie
Date: 2023.07.20 16:52:31 -06'00'

DPM VERIFICATION DATE

SAMPLE

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	WKSITE		FY 2024 ACTUAL		FY 2025 PROPOSED				
				EMP ID	CODE	G/S	SALARY	HOURS	BUDGET PERIOD	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	
						2110 SUBTOTAL:					106,801.00	
						BUSINESS UNIT TOTAL:					106,801.00	

Budget Form 4

Detailed Budget and Justification

- Budget Form 4 is used for displaying the proposed, detailed budget with justifications, including calculations for certain budgeted items.
- Column A, B, C and D is for entry of data or information in the columns using the written instructions for this form in the FY'25 BIM

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)	(U)
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)
2001 PERSONNEL EXPENSES					371,940
	Employee salary, Farm board stipend, fringe benefits, salary adjustments and merit payment for eligible personnel.				
2110	Regular				
.2120	Four (4) Regular positions Full-Time/Cost Shared positions		164,241	164,241	
2200	Salary Adjustment				
.2220	Step Increases for eligible employees				2,757
	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		
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				74,942
.2900	Regular 164,241 x 37.33%		61,311		
.2900	Salary Adjustment 2,757 x 37.33%		1,029		
.2900	Boards/Committee 129,000 x 9.48%		12,229		
.2900	Merit Bonus 1,000 x 37.33%		373		
TOTAL				371,940	371,940

**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)
	3000 TRAVEL EXPENSES				22,459
	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	10,011	
	.3111	Monthly/Perm: (Group A, Class XIII Sedan) 457 x 12 mos. =	\$5,484	329	5,813
	.3113	Mileage: (Group A, Class XIII Sedan) 1,000 mi. x .33 x 12 mos. =	\$3,960	238	4,198
3210	Vehicle Rental			422	
	.3220	Vehicle Rental (off reservation)	\$422.00		
3230	Travel Expenses (CONUS rates are available Jan 1st)			10,026	
	.3240	Meals: \$59/Day x 2 days/week x 10 weeks for 3 staff	\$3,540.00		
	.3250	Lodging: \$107/Night x 1 night/week x 10 weeks for 3 staff	\$3,210.00		
	.3260	POV Mileage: @ 2,650 miles x 0.67	\$1,775.50		
	.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				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		
				TOTAL	125,659

**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)	
	4000 SUPPLIES		11,517	
	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 Three (3) scanners @300 each	\$900.00		
4410	Operating Supplies	5,617		
4420	General Operating Supplies	\$2,480.00		
4440	Non-Cap Computer Software	\$1,005.00		
4450	Postage, Courier Shipping	\$504.00		
4450	Postage, Courier Shipping	\$524.00		
4530	Printing/Binding/Photocopying	\$904.00		
4540	Books/Periodicals/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		
TOTAL		23,517		27,717

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)
5000 LEASE & RENTAL (con't)			
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	
6000 REPAIRS & MAINTENANCE			
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 XEROX Copier Maintenance (BIZHUB C35) x \$100/mo x 12 mos.	\$1,200.00	
6300	Technology	1,000	
6320	Software Support 4 employees x \$250	\$1,000.00	
6500 CONTRACTUAL SERVICES			
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	
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 6)	Object Code Description and Justification (LOD 7)			Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)
6500 CONTRACTUAL SERVICES (cont)					
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					
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.					
7110	Programs			1,850	7,288
	.7130	Promotional Items	\$250.00		
	.7140	Gifts & Awards	\$1,000.00		
	.7180	Catering	\$500.00		
	.7190	Refreshments	\$100.00		
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				47,990	7,288

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)
7000 SPECIAL TRANSACTIONS (con't)					
7710	Insurance Premiums			3,298	
.7720	Property - Contents \$50,000 / 1,000 x 0.32 =		\$16.00		
.7730	Property - Contractors Equip \$25,000 / 1,000 x 0.32 =		\$8.00		
.7740	Vehicle - Auto Liability		\$129.01		
.7750	Vehicle - Auto Physical Damage (under 1 ton) =		\$163.28		
.7765	Policy Payment (General Liability) \$371,940 / 100 x 0.15 =		\$557.91		
.7766	Deductible: Vehicle under 1 ton		\$500.00		
.7767	Workers Comp (less fringe) \$295,998/ 100 x 0.65 =		\$1,923.99		
	Total:		\$3,298.00		
8000 ASSISTANCE					
	For Housing Assistance to eligible clients, and other chapter projects.				13,000
8500	Infrastructure			13,000	
.8510	Housing Construction Materials		\$8,000.00		
.8555	Chapter Projects		\$5,000.00		
9000 CAPITAL OUTLAY					
9140	Equipment			16,000	
.9142	Equipment - Purchase copier machine.		\$16,000.00		
TOTAL				32,298	29,000

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, Transfer In, Transfer Out, Cost Share, New, Prorate, and Reclassification.
- Parts I: Is for entry of Program Information.
- Part II: Is for entry of data or information in the columns using the written instructions for this form in the FY'25 BIM.
- Any position/personnel which is cost shared 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 and the amounts or percentage that are shared.

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

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	18,411	67,730
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PAGE TOTAL:						49,319	18,411	67,730

Chapter Budgeting

- The Administrative Service Centers of the DCD has budgetary responsibilities for assisting Navajo Nation chapters in preparing budgets, including financial monitoring, reporting, and performance.
- Budget planning allocations for each chapter is issued by DCD and Chapters prepare detailed budgets using the WIND application system which is in conformance with the Navajo Nation budget preparation instructions. All Chapters follow the same forms and instructions contained in the FY'25 BIM.
- OMB also receives the allocation amounts from DCD and enters them into the FMIS during budget preparation.
- Completed Chapter budgets are submitted to the ASCs and then to DCD for compiling the overall Division's budget for review by the Division Director, Branch Chief and the legislative oversight committee(s).

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 first presented to the NABI Committee and then to the NNC for approval.
- Upon approval of the overall NN comprehensive budget which includes the DCD overall budget and the Chapter budgets, the Chapters submit a finalized, detailed Chapter approved budget with a resolution to DCD and OMB.
- Chapter are required to adhere to the appropriate budget policies, including those in Title 26 and the Five Management Systems.

Navajo Nation Grants

- Grant funds are allocated to certain non-NN government 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).
- Prospective grantees must follow the FY'25 BIM, including preparing and submitting budgets on budget forms and using the chart of accounts.
- Upon approval of the budget by the Navajo Nation Council, a grant agreement is executed by the Nation before funds are released to the non-NN entity.
- The Appropriations Act is in the FY'25 BIM under the Reference section for information purposes.

BIM Appendices Information

- The appendices to the FY'25 BIM has various useful information for budgeting purposes such as:
 - Chart of Accounts and Level of Detail (LOD) in Appendix A.
 - Listing of Classification Titles/Class Code/Assigned Pay Grade in Appendix C.
 - Fringe Benefits Rates in Appendix D.
 - Vehicle Insurance Rates in Appendix E-1.
 - Fleet Management User Rates in Appendix E-2.
 - Duplicating Services Rate Appendix E-3.

Navajo Nation Office of Management and Budget

Our office is temporarily located in the
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