

# The Navajo Nation



## Budget and Finance Committee **Fiscal Year 2021 Budget Hearings**

1. Office of Management and Budget
2. Navajo Tax Commission

Navajo Nation OMB Report

August 26 – 28, 2020





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## A. FY 2021 Fund Type Budget Summary



**The Navajo Nation  
 Fiscal Year 2021 Fund Type Summary  
 Office of Management and Budget  
 Office of Navajo Tax Commission**

			<b>Fiscal Year 2021 Navajo Nation Funds</b>						
<b>Business Unit</b>	<b>Program</b>	<b>NNC Approved Fiscal Year 2020 GF Budget</b>	<b>Proposed General Fund Budget</b>	<b>Indirect Cost Fund</b>	<b>Proprietary Fund</b>	<b>Fiduciary Fund</b>	<b>Special Revenue Fund - Internal</b>	<b>Special Revenue Fund - External</b>	<b>Total</b>
105001	Office of Management and Budget	1,431,153	1,431,153	1,017,922					2,449,075
106001	Office of Navajo Tax Commission	1,509,404	1,424,404						1,424,404
<b>Total:</b>		<b>2,940,557</b>	<b>2,855,557</b>	<b>1,017,922</b>					<b>3,873,479</b>



## B. FY 2020 Third Quarter Ending Budget Expenditure Report



**NAVAJO NATION**  
**OMB and NTC Budget Status Report**  
**As of 6/30/2020**

Account Range	Original Budget	Revised Budget	Actual Expenditure	Encumbrances	Budget Available	% Expensed of Total
<b>105001 OFC OF MGMT AND BUDGET</b>						
2001 Personnel Expenses	2,403,842.00	2,413,842.00	1,503,090.12		910,751.88	62.27
3000 Travel Expenses	23,978.00	16,414.00	8,680.36		7,733.64	52.88
4000 Supplies	44,026.00	67,897.36	23,734.67	1,319.70	42,842.99	36.90
5000 Lease & Rental	2,346.00	69,252.80	32,526.40		36,726.40	46.97
6000 Repairs & Maintenance	13,280.00	20,466.64	4,119.11	2,446.93	13,900.60	32.08
6500 Contractual Services	3,100.00	74,746.72		71,646.72	3,100.00	95.85
7000 Special Transactions	34,221.00	31,932.20	18,215.34	131.56	13,585.30	57.46
9000 Capital Outlay		1,351,217.00			1,351,217.00	0.00
<b>Total:</b>	<b>2,524,793.00</b>	<b>4,045,768.72</b>	<b>1,590,366.00</b>	<b>75,544.91</b>	<b>2,379,857.81</b>	<b>41.18</b>
<b>106001 OFC. OF THE NAVAJO TAX COMMISSION</b>						
2001 Personnel Expenses	1,316,251.00	1,316,251.00	883,586.97		432,664.03	67.13
3000 Travel Expenses	45,000.00	45,000.00	15,959.28		29,040.72	35.47
4000 Supplies	13,047.00	13,047.00	11,437.58		1,609.42	87.66
5000 Lease & Rental	95,098.00	97,986.80		2,888.80	95,098.00	2.95
5500 Communications & Util	10,608.00	10,608.00	8,232.70		2,375.30	77.61
6000 Repairs & Maintenance		175,960.00	164,700.00	11,260.00	0.00	100.00
6500 Contractual Services	12,500.00	101,995.52	22,184.00	67,311.52	12,500.00	87.74
7000 Special Transactions	16,900.00	16,900.00	10,738.44		6,161.56	63.54
<b>Total:</b>	<b>1,509,404.00</b>	<b>1,777,748.32</b>	<b>1,116,838.97</b>	<b>81,460.32</b>	<b>579,449.03</b>	<b>67.41</b>
<b>GENERAL FUND TOTAL:</b>	<b>4,034,197.00</b>	<b>5,823,517.04</b>	<b>2,707,204.97</b>	<b>157,005.23</b>	<b>2,959,306.84</b>	<b>49.18</b>



## C. FY 2020 Third Quarter Performance Assessment Report



**FY 2020 3rd Quarter  
Program Performance Assessment Scores**

	<b>BU #</b>	<b>Office of Management &amp; Budget</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
1	105001	Office of Management & Budget	2.75	2.00	1.80	

**Scoring:**

3 = Exceeding goals/measures

2 = Meeting goals/measures

1 = Not Meeting goals/measures

0 = No Report

NOTE: Full copies of this report are updated/disseminated each quarter.



**FY 2020 3rd Quarter  
Program Performance Assessment Scores**

	<b>BU #</b>	<b>Office of Navajo Tax Commission</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>1</b>	<b>106001</b>	<b>Office of Navajo Tax Commission</b>	<b>2.40</b>	<b>2.20</b>	<b>2.20</b>	

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## D. FY 2020 Third Quarter Plans of Operation Status Report



**NAVAJO NATION  
PLANS OF OPERATION REPORT**

**OFFICE OF MANAGEMENT AND BUDGET**

#	Business Unit Number	Program Title	Statutory Reference	Year Adopted
1	105001	Office of Management and Budget	CAP-17-02/GSCAU-50-02/2 NNC § 1201	2002

**NAVAJO NATION COUNCIL RESOLUTION - OMB**

CAP-17-02      Amending the Enabling Legislation for the Office of Management and Budget at Subchapter 9.2 N.N.C §§ 1201-1205

**GOVERNMENT SERVICES COMMITTEE (defunct) RESOLUTION - OMB**

GSCAU-50-02      Rescinding Resolution ACO-131-84, the Plan of Operation For the Office Of Management and Budget, and Resolution ACMY-79-86, the Plan of Operation for the Office of Contracts and Grants, and Approving the Revised Plan of Operation for the Office of Management and Budget

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**NAVAJO NATION  
PLANS OF OPERATION REPORT**

**OFFICE OF THE NAVAJO TAX COMMISSION**

#	Business Unit Number	Program Title	Statutory Reference	Year Adopted
1	106001	Office of the Navajo Tax Commission	NABIJY-39-14	2014

**NAVAJO NATION COUNCIL RESOLUTION - ONTC**  
NABIJY-39-14            Amending the Plan of Operation for the Office of Navajo Tax Commission

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## E. FY 2020 Third Quarter Condition of Appropriation Summary Report



**None**

# The Navajo Nation



## Budget and Finance Committee Fiscal Year 2021 Budget Hearings

### Fixed Cost Programs

Navajo Nation OMB Report

August 26 – 28, 2020





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## A. FY 2021 Fund Type Budget Summary



The Navajo Nation  
Fiscal Year 2021 Fund Type Summary  
Fixed Cost Programs

Business Unit	Program	NNC Approved Fiscal Year 2020 GF Budget	Fiscal Year 2021 Navajo Nation Funds							
			Proposed General Fund Budget	Indirect Cost Fund	Proprietary Fund	Fiduciary Fund	Special Revenue Fund - Internal	Special Revenue Fund - External	Total	
1	118001	Annual Audit - OOC	1,000,000	343,241	686,504					1,029,745
2	118004	Insurance Premiums - DGS	2,600,000	2,642,349	1,584,015					4,226,364
3	118005	Utilities - DGS	2,800,000	3,243,731	1,862,138					5,105,869
4	118007	Telecommunications - DGS	650,000	426,275	962,954					1,389,229
5	118008	Radio Communications - DGS	100,000	201,337	336,076					537,413
6	118010	FMIS Debt Service - OOC	982,744	982,744						982,744
7	118013	Hopi Partitioned Land Rental - NHLCO	120,400	121,400						121,400
8	118017	Indirect Cost Plan - OMB	12,000	23,107						23,107
9	118018	Retirement Plan Account - DHR*	250,000	0						0
10	118019	NN Integrated Justice Inform. Sharing System - JB	350,000	375,000						375,000
11	118020	Fixed Cost Investment Fees - OOC	150,000	150,000						150,000
12	118022	FMIS Maintenance Services- OOC	950,000	1,278,960	564,848					1,843,808
13	118023	Fixed Cost Facility Maintenance-DGS	800,000	627,000	1,373,373					2,000,373
14	118026	FC - Information Technology - DGS	300,000	400,000						400,000
15	N01000	Fixed Cost Litigation - DOJ	5,000,000	5,000,000						5,000,000
		<b>Total</b>	<b>16,065,144</b>	<b>15,815,144</b>	<b>7,369,908</b>					<b>23,185,052</b>



## B. FY 2020 Third Quarter Ending Budget Expenditure Report



**NAVAJO NATION**  
**Fixed Cost Programs Budget Status Report**  
**As of 6/30/2020**

Account Range	Original Budget	Revised Budget	Actuals	Encumbrances	Budget Available	% Expensed of Total
<b>118001 ANNUAL AUDIT</b>						
6500 Contractual Services	1,804,612.00	2,718,279.82	669,491.13	910,210.69	1,138,578.00	58.11
Total:	1,804,612.00	2,718,279.82	669,491.13	910,210.69	1,138,578.00	58.11
<b>118004 INSURANCE PREMIUMS</b>						
7000 Special Transactions	4,203,218.00	4,775,620.00	4,203,218.00		572,402.00	88.01
Total:	4,203,218.00	4,775,620.00	4,203,218.00		572,402.00	88.01
<b>118005 UTILITIES</b>						
5500 Communications & Utilities	4,302,529.00	4,508,376.00	2,890,068.32		1,618,307.68	64.10
6000 Repairs & Maintenance	319,000.00	769,179.49	573,567.50	133,057.60	62,554.39	91.87
7000 Special Transactions			409.45		(409.45)	(409.45)
8000 Assistance			636.00		(636.00)	(636.00)
9000 Capital Outlay		18,118.10		18,118.10	0.00	100.00
Total:	4,621,529.00	5,295,673.59	3,464,681.27	151,175.70	1,679,816.62	68.28
<b>118007 TELECOMMUNICATIONS</b>						
5500 Communications & Utilities	1,401,592.00	1,569,677.49	677,729.98	130,726.31	761,221.20	51.50
6000 Repairs & Maintenance		19,741.56		19,741.56	0.00	100.00
6500 Contractual Services		541,799.17	291,323.53	247,945.64	2,530.00	99.53
Total:	1,401,592.00	2,131,218.22	969,053.51	398,413.51	763,751.20	64.16
<b>118008 RADIO COMMUNICATIONS</b>						
4000 Supplies	76,780.00	76,780.00	47,158.34	20,624.28	8,997.38	88.28
5500 Communications & Utilities	102,779.00	116,784.95	50,290.56	19,005.18	47,489.21	59.34
6500 Contractual Services	216,000.00	657,978.87	223,001.45	229,921.51	205,055.91	68.84
7000 Special Transactions	3,325.00	3,325.00	376.30	2,941.50	7.20	99.78
Total:	398,884.00	854,868.82	320,826.65	272,492.47	261,549.70	69.40

118010 FMIS DEBT SERVICE

6500 Contractual Services		898,098.40		898,098.40	0.00	100.00
7000 Special Transactions	982,744.00	982,744.00	737,057.97		245,686.03	75.00
Total:	982,744.00	1,880,842.40	737,057.97	898,098.40	245,686.03	86.94

118013 HOPI PART LAND RENTAL

5000 Lease & Rental	120,400.00	120,400.00	120,400.00		0.00	100.00
Total:	120,400.00	120,400.00	120,400.00		0.00	100.00

118017 INDIRECT COST PLAN

6500 Contractual Services	12,000.00	12,000.00			12,000.00	0.00
Total:	12,000.00	12,000.00			12,000.00	0.00

118018 RETIREMENT PLAN ACCOUNT

7000 Special Transactions	250,000.00	250,000.00	250,000.00		0.00	100.00
Total:	250,000.00	250,000.00	250,000.00		0.00	100.00

118019 NN INTEGRATED JUSTICE INFORMATION SHARING SYSTEM

3000 Travel Expenses	15,479.00	7,189.66	2,943.27		4,246.39	40.94
4000 Supplies	34,880.00	63,547.44	34,568.16	7,201.85	21,777.43	65.73
5000 Lease & Rental	1,484.00	0.00			0.00	0.00
5500 Communications & Utilities	128,720.00	140,057.06	62,205.71	56,907.50	20,943.85	85.05
6000 Repairs & Maintenance	152,037.00	145,956.34		13,953.34	132,003.00	9.56
6500 Contractual Services		4,870.00			4,870.00	0.00
7000 Special Transactions	17,400.00	8,537.00	4,037.00		4,500.00	47.29
Total:	350,000.00	370,157.50	103,754.14	78,062.69	188,340.67	49.12

118020 FIXED COST-INVESTMENT FEES

6500 Contractual Services	150,000.00	150,000.00	75,611.93		74,388.07	50.41
Total:	150,000.00	150,000.00	75,611.93		74,388.07	50.41

118022 FMIS - MAINTENANCE SERVICES

4000 Supplies	87,725.00	154,954.00	42,021.85	18,999.40	93,932.75	39.38
5000 Lease & Rental	36,000.00	42,333.20	20,662.10	7,123.00	14,548.10	65.63
5500 Communications & Utilities	34,331.00	38,053.00	45,642.89	7,695.65	(15,285.54)	140.17
6000 Repairs & Maintenance	810,139.00	810,139.00	246,722.56	361.00	563,055.44	30.50
6500 Contractual Services	554,438.00	983,534.11	380,602.64	549,889.32	53,042.15	94.61
9000 Capital Outlay	69,168.00	69,168.00	31,751.98		37,416.02	45.91
<b>Total:</b>	<b>1,591,801.00</b>	<b>2,098,181.31</b>	<b>767,404.02</b>	<b>584,068.37</b>	<b>746,708.92</b>	<b>64.41</b>

118023 FIXED COST - FACILITY MAINTENANCE

3000 Travel Expenses	367,310.00	367,310.00	146,463.63		220,846.37	39.87
4000 Supplies	36,660.00	36,660.00	2,320.05		34,339.95	6.33
5000 Lease & Rental	5,000.00	5,000.00			5,000.00	0.00
6000 Repairs & Maintenance	1,038,926.00	1,408,088.65	22,289.33	172,689.71	1,213,109.61	13.85
6500 Contractual Services	10,000.00	10,000.00	1,839.38		8,160.62	18.39
7000 Special Transactions	13,065.00	13,065.00	624.26		12,440.74	4.78
9000 Capital Outlay		287,285.44	32,083.02	133,871.64	121,330.78	57.77
<b>Total:</b>	<b>1,470,961.00</b>	<b>2,127,409.09</b>	<b>205,619.67</b>	<b>306,561.35</b>	<b>1,615,228.07</b>	<b>24.08</b>

118026 FIXED COST DEPT. OF INFORMATION TECHNOLOGY

6000 Repairs & Maintenance	300,000.00	500,000.00	500,000.00		0.00	100.00
<b>Total:</b>	<b>300,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>		<b>0.00</b>	<b>100.00</b>

<b>GENERAL FUND TOTAL:</b>	<b>17,657,741.00</b>	<b>23,284,650.75</b>	<b>12,387,118.29</b>	<b>3,599,083.18</b>	<b>7,298,449.28</b>	<b>68.66</b>
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## C. FY 2020 Third Quarter Performance Assessment Report



**FY 2020 3rd Quarter  
Program Performance Assessment Scores**

	<b>BU #</b>	<b>Fixed Costs</b>	<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
1	118001	Annual Audit - OoC	N/A	N/A	N/R	
2	118004	Insurance Premiums - DGS	2.50	3.00	3.00	
3	118005	Utilities - DGS	3.00	3.00	3.00	
4	118007	Telecommunications - DGS	3.00	3.00	3.00	
5	118008	Radio Communications - DGS	2.33	2.33	2.67	
6	118010	FMIS - OoC	0.00	1.00	1.00	
7	118013	Hopi Partnt. Land Rental - NHLC	N/A	3.00	3.00	
8	118018	Retirement Plan Account - DHR	1.00	1.00	1.00	
9	118019	NN Integrated Justice - JB	2.00	2.20	2.00	
10	118020	Fixed Costs - Investment Fees - OoC	1.00	1.00	1.00	
11	118022	FMIS Fixed Cost Maintenance - OoC	0.00	1.00	1.00	
12	118023	Fixed Cost Facility Maintenance	2.43	1.62	1.62	
13	118026	Fixed Cost Information Technology - DGS	1.00	1.00	2.00	
14	N01000	Fixed Cost Litigation - DOJ	2.60	2.60	2.60	
<b>Average:</b>			<b>1.74</b>	<b>1.98</b>	<b>2.07</b>	

**Scoring:**

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- 1 = Not Meeting goals/measures
- 0 = No Report

NOTE: Full copies of this report are updated/disseminated each quarter.





## D. FY 2020 Third Quarter Plans of Operation Status Report



## NAVAJO NATION PLANS OF OPERATION REPORT

### NAVAJO NATION - FIXED COST ACCOUNTS

#	Business Unit Number	Program Title	Statutory Reference	Year Adopted
1	118001	Annual Audit - Office of the Controller	BFF-12-00	2000
2	118004	Insurance Premium - DGS	BFN-34-17	2017
3	118005	Utilities - DGS	HEHSCS-15-15	2015
4	118007	Telecommunications - DGS	HEHSCS-15-15	2015
5	118008	Radio Communications - DGS	HEHSCS-15-15	2015
6	118010	FMIS - Office of the Controller	CS-60-02	2002
7	118013	Hopi Partitioned Land Rental - NHLCO	GSCF-10-91	1991
8	118017	Indirect Cost Plan - OMB	GSCAU-50-02	2002
9	118018	Retirement Plan Account - DHR	BFJY-35-12	2012
10	118019	NN Integrated Justice	NONE	
11	118020	Fixed Cost - Investment Fees	NONE	
12	118022	FMIS Fixed Cost Maintenance	NONE	
13	118023	Fixed Cost - Facility Maintenance	HEHSCAU-29-12	2012
14	118026	Fixed Cost - Lease Cost - Large Equipment	NONE	
15	N01000	Fixed Cost Litigation - DOJ	CAU-57-93	1993

### NAVAJO NATION COUNCIL RESOLUTIONS - FIXED COST ACCOUNTS

- CAU-57-93      Amending the Fiscal Year 1994 Operating Budget and Approving Fiscal Year 1994 Supplemental Appropriations and Other Related Actions
- CS-60-02      Approving and adopting the Fiscal Year 2003 Navajo Nation Operating Budget and other related actions. The Navajo Nation Council approves the purchase of a Financial Management Information System (FMIS) for the Navajo Nation and designates and deems that the purchase constitutes a Capital Improvement Project within the meaning of the Appropriations Act and the Bond Financing Act.

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## **NAVAJO NATION PLANS OF OPERATION REPORT**

### **BUDGET AND FINANCE COMMITTEE RESOLUTIONS - FIXED COST ACCOUNTS**

- BFJY-35-12            Relating to Budget and Finance Committee; Approving the amendment to the Plan of Operation for the Navajo Nation Retirement Services.
- BFF-12-00            Approving a Professional Service Contract Between the Navajo Nation and KPMG Up to Perform the Single Audit and the Audit of the Combined Financial Statements of the Navajo Nation as of and for the Years Ending September 30, 1999 through 2001.
- BFN-34-17            Amending and Approving the Insurance Services Department's Plan of Operation

### **GOVERNMENT SERVICES COMMITTEE (defunct) RESOLUTIONS - FIXED COST ACCOUNTS**

- GSCF-10-91           Plan of Operation for Hopi Land Commission Office. The Fixed Cost account is not included.
- GSCAU-50-02          Rescinding Resolution AC-131-84, the Plan of Operation for the Office of Management & Budget & Resolution ACMY-79-86, the Plan of Operation for the Office of Contracts & Grants, and Approving the Revised Plan of Operation for the Office of the Office of Management & Budget

### **HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE RESOLUTIONS - DGS**

- HEHSCAU-29-12       Approving the amendment of resolution GSCS-69-95, October 18, 1991, by amending the Plan of Operation for The Division of General Services Navajo Nation Facilities Maintenance Department.
- HEHSCS-15-15       Approving amendments to the Plan of Operation for the Navajo Nation Telecommunication and Utilities Department within the Division of General Services.

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## E. FY 2020 Third Quarter Condition of Appropriation Summary Report



**NONE**