

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL

24TH NAVAJO NATION COUNCIL - First Year, 2019

AN ACTION

RELATING TO THE BUDGET AND FINANCE COMMITTEE; APPROVING AND
RECOMMENDING THE PROPOSED FISCAL YEAR 2020 BUDGET FOR THE
OFFICE OF THE NAVAJO TAX COMMISSION TO BE INCLUDED IN THE
NAVAJO NATION COMPREHENSIVE BUDGET FOR FISCAL YEAR 2020

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Budget and Finance Committee is a standing committee of the Navajo Nation Council. 2 N.N.C. § 300(A).
- B. Each oversight committee shall review and make recommendations to the Budget and Finance Committee concerning the budget in accordance with the annual budget instructions. 12 N.N.C. § 840(A).
- C. The Budget and Finance Committee has oversight of the Office of the Navajo Tax Commission. 2 N.N.C. § 301(B)(13).

SECTION TWO. FINDINGS

- A. The Budget and Finance Committee held a hearing and took budget testimony regarding the Office of the Navajo Tax Commission, Fiscal Year 2020 Budget. 12 N.N.C. § 840(A).
- B. The Budget and Finance Committee recommends a fiscal year budget for the Office of the Navajo Tax Commission. 12 N.N.C. § 840(A).

SECTION THREE. APPROVING AND RECOMMENDING THE PROPOSED FISCAL
YEAR 2020 BUDGET FOR THE OFFICE OF THE NAVAJO TAX COMMISSION

- A. The Budget and Finance Committee hereby recommends the proposed Navajo Nation Fiscal Year Budget for the Office

of the Navajo Tax Commission, as provided on the Fund Type Budget Summary, attached as **Exhibit A**.

- B. The Budget and Finance Committee requests the changes to the Budget, as set forth in the General Fund Comparative Summary, **Exhibit B**, Recommended Changes to the General Fund Budget, **Exhibit C**, Recommended Conditions of Appropriation and Legislative Concerns, **Exhibit D**, and Recommended Unmet Needs, **Exhibit E**, be incorporated into the Navajo Nation Comprehensive Budget.

CERTIFICATION

I, hereby, certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 3 in favor and 0 opposed, this 25th day of July 2019.



Raymond Smith, Jr., Vice Chairperson
Budget and Finance Committee

Motion: Honorable Jimmy Yellowhair
Second: Honorable Nathaniel Brown

FY 2020

The Navajo Nation

Listing of Positions and Assignments by Business Unit

DPM VERIFICATION

DATE

 7/23/2019

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	EMP ID	WKSITE CODE	FY 2019 ACTUAL G/S	FY 2019 ACTUAL SALARY	FY 2020 PROPOSED HOURS	FY 2020 PROPOSED BUDGET PERIOD	BUDGET
106001			OFC. OF THE NAVAJO TAX COMM.							
1101	201296	0302	EXECUTIVE DIR	15636	STM AR71J		98,300.80	2,080	10/01/2019	98,301.00
1104	202107	1656	SR TAX AUDITOR	186818	STM AR67A		53,643.20	2,080	10/01/2019	53,643.00
1106	204545	1366	OFFICE SPEC	24601	STM AR58A		25,355.20	2,080	10/01/2019	25,355.00
1109	151107	1871	SR INFORMATION SYSTEMS TECH	17269	STM AS61B		38,064.00	2,080	10/01/2019	38,064.00
1110	202110	1366	OFFICE SPEC	273451	STM AR58A		25,355.20	2,080	10/01/2019	25,355.00
1111	204548	1665	PRIN TAX AUDITOR	12187	STM AR68F		67,766.40	2,080	10/01/2019	67,766.00
1112	208213	1657	TAX AUDITOR	179807	STM AR65A		45,385.60	2,080	10/01/2019	45,386.00
1113	206000	1671	TAX COMPLIANCE OFCR	152602	STM AR63A		38,188.80	2,080	10/01/2019	38,189.00
1114	208214	3001	SR MINERAL ASSESSMENT SPEC	10170	STM AR65K		60,632.00	2,080	10/01/2019	60,632.00
1117	208396	1517	PRIN ACCOUNTANT	172673	STM AR67B		55,203.20	2,080	10/01/2019	55,203.00
1120	249632	1672	REVENUE DATA SPECIALIST	153422	STM AR62A		35,755.20	2,080	10/01/2019	35,755.00
1121	200771	1657	TAX AUDITOR	172319	STM AR65A		45,385.60	2,080	10/01/2019	45,386.00
1123	233939	1656	SR TAX AUDITOR	312795	STM AR67C		56,846.40	2,080	10/01/2019	56,846.00
1124	233944	1670	SR TAX COMPLIANCE OFCR	150894	STM AR65B		46,737.60	2,080	10/01/2019	46,738.00
1126	233946	2148	TAX ATTORNEY	VACANT	STM		67,225.60	1,040	10/01/2019	33,613.00
1127	200838	1671	TAX COMPLIANCE OFCR	12867	STM AR63G		45,572.80	2,080	10/01/2019	45,573.00
1128	200839	1671	TAX COMPLIANCE OFCR	320238	STM AR63A		38,188.80	2,080	10/01/2019	38,189.00
1130	268721	1671	TAX COMPLIANCE OFCR	VACANT	STM AR63A		38,188.80	2,080	10/01/2019	38,189.00
1132	242491	1671	TAX COMPLIANCE OFCR	198130	STM AR63A		38,188.80	2,080	10/01/2019	38,189.00
2110 SUBTOTAL:										886,372.00

FY 2020

The Navajo Nation
Listing of Positions and Assignments by Business Unit

[Signature]
DPM VERIFICATION DATE 7/23/2019

SUB ACCT	POS NO	JOB TYPE	POSITION TITLE	WKSITE		FY 2019 ACTUAL		FY 2020 PROPOSED		
				EMP ID	CODE	G/S	SALARY	HOURS	BUDGET PERIOD	BUDGET
BUSINESS UNIT TOTAL:										886,372.00

The Navajo Nation Recommended Unmet Needs Budgets

Branch:

Executive

Division: Office of the Navajo Tax Commission

[illegible]

THE NAVAJO NATION PROGRAM BUDGET SUMMARY

FY 2020

PART I. Business Unit No.: 106001		Office of the Navajo Tax Commission		Division/Branch: Executive	
Prepared By: Susie A. Bizade		Phone No.: 928.871.7888		Email Address: sabizade@navajo-nsn.gov	
PART II. FUNDING SOURCE(S)		Fiscal Year /Term	Amount	% of Total	
General Fund - UNIMET NEED		10/1/19-9/30/20	85,000.00	100%	
PART III. BUDGET SUMMARY					
Fund Type Code	(A) NNC Approved Original Budget	(B) Proposed Budget	(C) Difference (Column B - A)		
2001 Personnel Expenses	-	-	-		
3000 Travel Expenses	-	45,000	45,000		
3500 Meeting Expenses	-	-	-		
4000 Supplies	-	13,047	13,047		
5000 Lease and Rental	-	21,953	21,953		
5500 Communications and Utilities	-	-	-		
6000 Repairs and Maintenance	-	-	-		
6500 Contractual Services	-	-	-		
7000 Special Transactions	-	5,000	5,000		
8000 Public Assistance	-	-	-		
9000 Capital Outlay	-	-	-		
9500 Matching Funds	-	-	-		
9500 Indirect Cost	-	-	-		
TOTAL		\$0.00	85,000.00	85,000	
PART IV. POSITIONS AND VEHICLES					
(D)		(E)		0.00	
Total # of Positions Budgeted:		0		0	
Total # of Vehicles Budgeted:		0		0	
PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.					
SUBMITTED BY: Program Manager's Printed Name <i>Martin E. Ashley</i> SUBMITTED BY: Program Manager's Signature and Date 7-2-19 SUBMITTED BY: Division Director's Printed Name Paulson Chaco, Chief of Staff-OPVP APPROVED BY: Division Director's Signature and Date <i>[Signature]</i>					

THE NAVAJO NATION PROGRAM PERFORMANCE CRITERIA

FY 2020

1st QTR		2nd QTR		3rd QTR		4th QTR	
Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
33		23.5		33		23.5	

Program Performance Measure:
ACCOUNTING: Administer and collect tax revenue generated by the nine Navajo taxes

2. Goal Statement:
To enforce the Uniform Tax Administration Statute, Sections 101-141.

Program Performance Measure:
COMPLIANCE: Perform 2500 desk audits per quarter for 9 types of taxes.

3. Goal Statement:
To enforce the Uniform Tax Administration Statute, Section 101-141

Program Performance Measure:
AUDIT: Perform extensive field audit on 16 taxpayers

4. Goal Statement:
To consistently apply and practice a fair tax appeals process.

Program Performance Measure:
LEGAL: Continue to work with taxpayers in opening, hearing and closing appeals

5. Goal Statement:
To properly administer and determine lease value applicable to the Possessory Interest Tax

Program Performance Measure:
VALUATION: To value oil and gas leases, coal leases, rights of way and business site leases

10		21		280		311	
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PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.

<u>Martin E. Ashley</u> Program Manager's Printed Name Program Manager's Signature and Date 7-2-19	<u>Paulson Chaco</u> Division Director/Branch Chief's Printed Name Division Director/Branch Chief's Signature and Date
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THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

PART I. PROGRAM INFORMATION:			
Program Name/Title: Office of the Navajo Tax Commission		Business Unit No.: 106001	
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)
5110	5000 LEASE & RENTAL Building 5120 Office Space Lease: $(6,903.33/\text{month} \times 3 \text{ months}) = \$20,710$ NN Sales Tax: $(\$20,710 \times .06) = \$1,243$ 3 - Month Total: \$21,953	21,953	21,953
7510	7000 SPECIAL TRANSACTIONS Training & Professional Dues 7520 Training / Registration Fees CLE and CEU Professional Requirements.	5,000	5,000
TOTAL		26,953	26,953

BUDGET AND FINANCE COMMITTEE

July 25, 2019

Oversight Budget Hearing

VOTE TALLY SHEET:

Legislation No. 0208-19:

An Action Relating to the Budget and Finance Committee; Approving and Recommending the Proposed Fiscal Year 2020 Budget for the Office of the Navajo Tax Commission to be Included in the Navajo Nation Comprehensive Budget for Fiscal Year 2020 *Sponsored by Jamie Henio and Jimmy Yellowhair, Council Delegates*

Motion: Jimmy Yellowhair

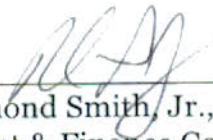
Second: Nathaniel Brown

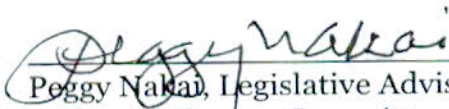
Vote: 3-0, Vice Chairman not voting (with 2 amendments)

Vote Tally:

Jamie Henio	yea	
Jimmy Yellowhair	yea	
Raymond Smith Jr.		
Elmer P. Begay		
Amber K. Crotty		
Nathaniel Brown	yea	

Absent: Amber K. Crotty, Elmer P. Begay


Raymond Smith, Jr., Vice Chairman
Budget & Finance Committee


Peggy Nakai, Legislative Advisor
Budget & Finance Committee