

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

24TH NAVAJO NATION COUNCIL - Fourth Year, 2022

AN ACTION

RELATING TO THE HEALTH, EDUCATION AND HUMAN SERVICES AND THE
BUDGET AND FINANCE COMMITTEES, APPROVING THE FUND MANAGEMENT
PLANS FOR THE CHINLE, FORT DEFIANCE AND TUBA CITY, AND SHIPROCK
AND CROWNPOINT REGIONAL CHILDCARE PROGRAMS OPERATED BY THE
DIVISION OF SOCIAL SERVICES - NAVAJO DEPARTMENT OF CHILD CARE &
DEVELOPMENT

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Health, Education and Human Services Committee is a standing committee of the Navajo Nation Council with legislative oversight over the Navajo Nation Division of Social Services. 2 N.N.C. §§ 400(A), 401(C)(1).
- B. The Budget and Finance Committee is a standing committee of the Navajo Nation Council empowered to approve Fund Management Plan after recommendation by the appropriate oversight committee and the affected division or Branch. 2 N.N.C. § 300(A), 301(B)(14).
- C. The Budget and Finance Committee has approved the Eligibility Criteria for the Expenditure of Revenues generated by programs and departments. Budget and Finance Committee Resolution No. BEN-187-03.

SECTION TWO. FINDINGS

- A. The Fiscal Year 2022 Comprehensive Budget was approved through Resolution No. CS-49-21. In CS-49-21 the Navajo Nation Council provided Conditions of Appropriation for the Division of Social Services to establish a new Fund Management Plan for all DSS-operated Day Care Centers by the end of 2nd Quarter Fiscal Year 2022.

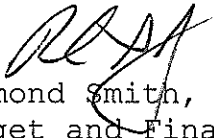
- B. The Fund Management Plan for the Chinle Regional Child Care Program is attached as **Exhibit A**. The Chinle Regional Child Care Program administers child care services at the following locations: Tselani/Cottonwood, Kii Doo Baa I & II, Many Farms, Nooseli Beolta, Pinon, Rock Point, Rough Rock, and Tsaile Child Care Centers.
- C. The Fund Management Plan for the Chinle Regional Child Care Program was reviewed by the appropriate Executive Offices and such Expenditures were deemed sufficient. The Executive Official Review is attached as **Exhibit A-1**.
- D. The Fund Management Plan for the Fort Defiance and Tuba City Regional Child Care Program is attached as **Exhibit B**. The Fort Defiance and Tuba City Regional Child Care Program administers child care services at the following locations: Fort Defiance, Karigan, Little Miss Muffet, Leupp, and Lillian's Playhouse Child Care Centers.
- E. The Fund Management Plan for the Fort Defiance and Tuba City Regional Child Care Programs was reviewed by the appropriate Executive Offices and such Expenditures deemed sufficient. The Executive Official Review is attached as **Exhibit B-1**.
- F. The Fund Management Plan for the Shiprock and Crownpoint Regional Child Care Program is attached as **Exhibit C**. Shiprock and Crownpoint Regional Care Program is attached as **Exhibit C**. Shiprock and Crownpoint Regional Child Care Program administers child care services at the following locations: Alchini Nizhoni, Hogback, Two Grey Hills, and T'iists'ozi Child Care Centers.
- G. The Fund Management Plan for the Shiprock and Crowpoint Regional Child Care Program was reviewed by the appropriate Executive Offices and such Expenditures deemed sufficient. The Executive Official Review is attached as **Exhibit C-1**.
- H. The Division of Social Services has met the requirements of the Condition of Appropriation within Resolution No. CS-49-21.

SECTION THREE. APPROVAL

The Navajo Nation hereby approves the Fund Management Plan, attached as **Exhibit A**, **Exhibit B**, and **Exhibit C**, for the Division of Social Services - Navajo Department of Child Care & Development.

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 by teleconference at which a quorum was present and that the same was passed by a vote of 4 in favor and 0 opposed, this 6th day of September 2022.


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

Motion: Honorable Amber Kanazbah Crotty
Second: Honorable Jimmy Yellowhair

EXHIBIT “A”

Chinle Regional Child Care Programs

Expenditure of Revenues (Fund Management Plan)

EXPENDITURE OF REVENUES (FUND MANAGEMENT PLAN)

DIVISION OF SOCIAL SERVICES
CHINLE REGIONAL CHILD CARE PROGRAM
P.O. BOX 128
CHINLE, ARIZONA 86503

I. ESTABLISHMENT

There is, hereby, established the Division of Social Services, Department of Child Care and Development (DCCD), Chinle Regional Child Care Program's Expenditure of Revenues, Account Number 117010 for use by the Chinle Regional Child Care Program within the Division of Social Services, and the Health, Education, and Human Services Committee of the Navajo Nation Council provide legislative oversight.

II. PURPOSE

The Chinle Regional Child Care Program was established to support and promote Navajo families' effort to become economically self-sufficient and to prevent child neglect. The Chinle Regional Child Care Centers provides opportunity for parents or families to become self-sufficient, improve their education, learn new job skills, achieve and maintain an independent economic lifestyle, while allowing their children to be cared for in a nurturing child care environment. The program also assists parent(s) who have medical/health problems, is homeless, and live in remote areas, that prevent them from caring for their child full time. It promotes physical, social, emotional, and intellectual development and growth of the children attending the child care center. It also provides a safe and healthy (sanitary) environment, and provides nutritional meals and snacks for the children enrolled.

A. Chinle Regional Child Care Program administers child care services at the following locations:

1. Tselani/Cottonwood Child Care Center
2. Kii Doo Baa I Child Care Center
3. Kii Doo Baa II Child Care Center
4. Many Farms Child Care Center
5. Nooseli Beolta Child Care Center
6. Pinon Child Care Center
7. Rock Point Child Care Center
8. Rough Rock Child Care Center
9. Tsaile Child Care Center

B. Hours

1. Child care services are available on Monday to Friday, 7:30 am to 5:30 pm except for approved tribal holidays.

III. ADMINISTRATION

A. Funding source and rate-setting mechanism. The Chinle Regional Child Care Centers Program Expenditure of Revenues Account Number 117010 includes the following:

1. Parents Fee

- a. The daily child care fees are charged to parent(s) who are not eligible for Tribal, State, or Federal financial child care assistance.
- i. The child care services fees will be based on a sliding fee schedule; the sliding fee is based on the number of immediate family members in the household and gross income of parents, legal guardian, or a person acting "in loco parentis."

- ii. Gross income includes gross monthly earnings received in a family household which includes wages, salary, tips, commission, piece rate payments, self-employment earnings and cash payments.
 - iii. **Child care service fee will be based on the most recent sliding fee schedule. This recent sliding fee schedule can be revised, but cannot exceed the maximum Daily Rate set per age category.**
- b. Parent Co-Payment-DCCD Clients
- i. The parent's co-payment is established and made possible by the DCCD. The sliding fee schedule is based on parent(s) income and will vary accordingly. Parent's co-payment is what the parent contributes to the child care service cost, based on the level of income categories as follows:
 - Level 1: parents co-payment fee is waived for families who are below the poverty threshold.
 - Level 2: parents contribute 2% of their family unit net income as co-payment.
 - Level 3: parents contribute 4% of their family unit net income as co-payment.
 - Level 4: parents contribute 6% of their family net income as co-payment.

The parent's co-payment is a source of revenue for the tribally-operated child care centers.
 - ii. The contribution percentile for Level 2, 3, and 4 is determined on the actual number of days of services per month for each child. The income from this will be the revenue source and will be placed in the account.
 - iii. **Child care service fee will be based on the most recent sliding fee schedule. This sliding fee schedule can be revised. Full-day service is five (5) or more hours; part-day service is less than five (5) hours.**
- c. Emergency Drop-In Service Fee: The maximum daily rate for one child in these categories:
- i. Birth to 12 months (infant) shall not exceed \$30.00 daily
 - ii. 12.1 - 36 months old shall not exceed \$28.00 daily
 - iii. 3.1 - 5 years old shall not exceed \$26.00 daily
 - iv. 5.1 - 13 years old shall not exceed \$20.00 daily
- d. Late Pick-Up Fee: The maximum fee for late pick-up, after specified time of closure, shall be charged \$5.00 for every 15 minutes. This fee is also a source of revenue.
2. DCCD (Direct Service is services provided to families. Some services are fee producers, i.e. daily child care fee produced from parents who pay the full fee, co-payments, late-pick-ups, etc.).
- a. Child care financial assistance for families who are eligible according to the eligibility criteria established by the DCCD.
 - b. DCCD eligible children must be certified in age, including turning 13 years old during the 12-month eligibility period and the child must reside with family whose incomes does not exceed 85% of the State of Arizona Median Income and whose parent(s) is/are working, attending job training or educational program or who receives or needs to receive protective services.
 - c. **Payment rates for direct service is set by the DCCD Program and will fluctuate to comply with federal regulations.**

3. Before and After-School Care: to provide care to children who do not attend the child care centers on a regular basis. They attend child care centers after their classes end for the day, school holidays/breaks or vacation. Their fees are less since they spend less time at the center.
 - a. To provide care, Monday through Friday, including school holidays and vacation periods other than legal public holidays, to children attending early childhood development programs, kindergarten, elementary or secondary school classes during such times of the day and on such days that the regular instructional services are not in session up to DCCD certification end date for a 13 years old child.
 - b. The maximum daily fee for a child in a school age category shall not exceed full-day rate of \$20.00 or will not exceed a part-day rate of \$17.00 as set by DCCD service fee.**
 4. DCCD's child care fees can vary depending on several factors: Income, family size and the sliding fee scale which determines co-payments. The sliding scale fees are costs that may change depending on factors such as income and family size. This is to introduce fairness because it allows those less able to afford the service have the service and at a lower cost. There are other child care fees which are established without taking the above factors into consideration such as the late child pick-up fee.
 5. Although DCCD is not, currently, receiving CACFP benefits; in the future, DCCD will be requesting reimbursements from the federal's Child and Adult Care Food Program. This will serve as another revenue source.
 6. Other funds as they become available for child care services.
- B. Expenditure of Funds: Chinle Regional Child Care Program provides child care services for a fee to the parents. An Expenditure of Revenues' account is to be established for any service fees and/ or service cost reimbursements from other sources.
1. Should DCCD generate any funds, the Expenditure of Revenues account will be used to pay sub-accounts (line items) within the following series:
 - 2001 Personnel, Wages, Taxes, and Benefits
 - 3000 Travel Expenses
 - 4000 Operations Supplies Expenses
 - 5000 Lease and Rental
 - 5500 Communications and Utilities
 - 6000 Repairs and Maintenance
 - 6500 Contractual Services
 - 7000 Special Transactions
 - 8000 Public Assistance
 - 9000 Capital Outlay
 2. Expenditures from this revolving account shall be made in accordance with established Navajo Nation budget policies and procedures and shall be budgeted each fiscal year through the Navajo nation's annual budgeting process. Any unexpended revenue generated shall revert to the Navajo Nation's General Fund at the end of the fiscal year.
- C. Periodic Review
1. All fees and charges are based on parental income information.
 2. DCCD shall conduct an annual review or as changes occur to re-determine eligibility for continued services.

3. DCCD is to provide income affidavits to determining reimbursement rates per meal and are due annually with the contract application to the Arizona Department of Education, Child and Adult Care Food Program. *This will only apply, should DCCD access CACFP.*
4. Reviews of fees, charges, historical cost data, service demand, and other associated costs will be made available upon request from the Navajo Nation Office of the Controller and/or from the Office of Management and Budget for financial planning.

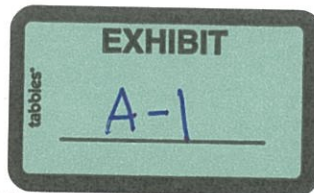
IV. ADMINISTRATION OF THE EXPENDITURE OF REVENUES PLAN

- A. The revenue generated shall not be expended on or allocated to uses other than specified in this Expenditure of Revenues.
- B. DCCD, through the expenditure and utilization of all revenue generated and/or fees collected, shall comply with all applicable Navajo Nation laws, including the Navajo Business Opportunity Act.
- C. Any unexpended revenue generated shall revert to the Navajo Nation General Fund at the end of the fiscal years.

V. AMENDMENTS

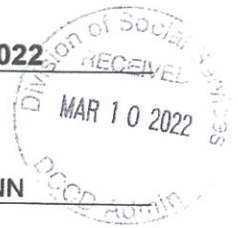
Sections I through IV may be amended from time to time by the Budget and Finance Committee upon recommendation of the Health, Education, and Human Services Committee of the Navajo Nation Council as deemed appropriate.

Document No. 018280



Date Issued: 03/10/2022

EXECUTIVE OFFICIAL REVIEW



Title of Document: Fund Management Plan-Chinle Regional

Contact Name: TYLER, SYLVIA ANN

Program/Division: DIVISION OF SOCIAL SERVICES

Email: sylviatyler@navajo-nsn.gov

Phone Number: 928-871-6402

☐ **Business Site Lease**

			Sufficient	Insufficient
1. Division:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Controller:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
(only if Procurement Clearance is not issued within 30 days of the initiation of the E.O. review)				
3. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Business and Industrial Development Financing, Veteran Loans, (i.e. Loan, Loan Guarantee and Investment) or Delegation of Approving and/or Management Authority of Leasing transactions**

1. Division:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☒ **Fund Management Plan, Expenditure Plans, Carry Over Requests, Budget Modifications**

1. Office of Management and Budget:	<u>Donnell</u>	Date: <u>3-30-22</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Office of the Controller:	<u>Ryan</u>	Date: <u>4-8-22</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Office of the Attorney General:	<u>Ug</u>	Date: <u>5/3/22</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Ug 05/31/22

☐ **Navajo Housing Authority Request for Release of Funds**

1. NNEPA:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Lease Purchase Agreements**

1. Office of the Controller:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
(recommendation only)				
2. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Grant Applications**

1. Office of Management and Budget:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Controller:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Five Management Plan of the Local Governance Act, Delegation of an Approving Authority from a Standing Committee, Local Ordinances (Local Government Units), or Plans of Operation/Division Policies Requiring Committee Approval**

1. Division:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Relinquishment of Navajo Membership**

1. Land Department:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Elections:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Land Withdrawal or Relinquishment for Commercial Purposes**

			Sufficient	Insufficient
1. Division:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Land Withdrawals for Non-Commercial Purposes, General Land Leases and Resource Leases**

1. NLD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. F&W	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. HPD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Minerals	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
5. NNEPA	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
6. DNR	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
7. DOJ	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Rights of Way**

1. NLD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. F&W	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. HPD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Minerals	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
5. NNEPA	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
6. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
7. OPVP	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Oil and Gas Prospecting Permits, Drilling and Exploration Permits, Mining Permit, Mining Lease**

1. Minerals	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. OPVP	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. NLD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Assignment of Mineral Lease**

1. Minerals	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. DNR	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. DOJ	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **ROW (where there has been no delegation of authority to the Navajo Land Department to grant the Nation's consent to a ROW)**

1. NLD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. F&W	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. HPD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Minerals	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
5. NNEPA	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
6. DNR	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
7. DOJ	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
8. OPVP	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **OTHER:**

1. _____	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. _____	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. _____	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. _____	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
5. _____	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



Memorandum:

To: 2 NNC § 164 Reviewers
Delegates & 2 NNC '164 Reviewers
Navajo Nation Government
Robert Willie

From: Robert Willie, Accounting Manager
Office of the Controller

Date: May 31, 2022

Subject: REVISED: 164 Review-018280-Fund Management Plan-Chinle
Regional

The Office of the Controller has reviewed the above referenced document.

1. The corrections have been made to this document and it is sufficient to proceed.

If you should have any questions you can contact me at tribal extension X6070.

THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



MEMORANDUM

TO: The 164 Reviewers

FROM: Grace M. Boyne
Grace M. Boyne, Program Manager II
Department of Child Care & Development

THRU: Sylvia A. Tyler
Sylvia A. Tyler, Department Manager III
Department of Child Care & Development

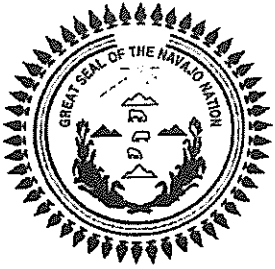
SUBJECT: Expenditure of Revenues (Funds Management Plan)

Attached are the three "Expenditure of Revenues" documents for Chinle Regional Child Care Programs, Fort Defiance/Tuba City Regional Child Care Programs, and Shiprock/Crownpoint Regional Child Care Programs. The documents were reviewed by OOC, OMB, and the Department of Justice. Corrections have been made according to their instructions and deemed "sufficient" by NNDOJ.

DCCD is resubmitting the documents for one final 164 Executive Review for approval so that the documents can be submitted to the Legislative Branch for a bill sponsor and approval by the Health, Education, and Human Services Committee (HEHSC) and the Budget and Finance Committee (B&F).

An updated and approved plan will address the Department of Child Care and Developments Condition of Appropriation. Should you have any questions, you can contact me at (928) 871-6911 or via email at gboyne@navajo-nsn.gov.

Attachments



NAVAJO NATION DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL

DOREEN N. MCPAUL
Attorney General

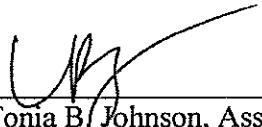
KIMBERLY A. DUTCHER
Deputy Attorney General

MEMORANDUM



TO: Sylvia Tyler, Department Manager II
Department of Child Care & Development
Division of Social Services

FROM:


LaTonia B. Johnson, Assistant Attorney General
Human Services Government Unit, Dept. Of Justice

DATE: March 14, 2022

SUBJECT: RFS No. 21-2816: Review of the DCCD's proposed Fund Management Plan

This memorandum is a follow-up to emails between Department of Justice (DOJ) and Division of Social Services regarding the aforementioned matter. The Department of Child Care and Development (DCCD) submitted three (3) separate Fund Management Plans (FMP). The FMPs are all for DCCD, but submitted separately for Chinle, Fort Defiance, and Shiprock. While there are separate FMPs, the terms for each FMPs are all the same except for the agency and where the day care programs are located within each agency. While I only reviewed the Chinle FMPs, my comments and questions also apply to Fort Defiance and Shiprock FMPs. Further, please note that I have reviewed the FMP in line with the Budget and Finance Committee resolution, BFN-187-03, that governs the approval of FMP for revenue generating less than \$250,000.00. See attach comments and review of the Chinle FMP.

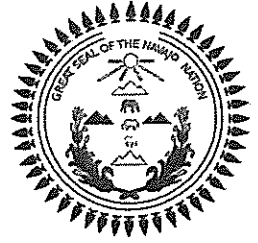
In addition, as noted in our email communication, it is recommended that DCCD consult with Office of Management and Budget (OMB) to determine whether three (3) separate FMPs are necessary or whether one FMP to cover Chinle, Fort Defiance, and Shiprock is sufficient. Lastly, once the FMP is finalized, DCCD may process the FMP(s) approval through the Executive Review process with review by OMB, Office of the Controller, and DOJ before approval by BFC.

If you have any questions regarding this memorandum, please contact me via email at lajohnson@nndoj.org. Thank you.

LBJ/cp.85

THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



Memorandum:

To: 2 NNC § 164 Reviewers
Delegates & 2 NNC '164 Reviewers
Navajo Nation Government
Robert Willie

From: Robert Willie, Accounting Manager
Office of the Controller

Date: April 8, 2022

Subject: 164 Review-018280-Fund Management Plan-Chinle Regional

The Office of the Controller has reviewed the above referenced document.

1. This document would be an expenditure of revenues which fall under resolution BFN-187-03. This is a General Fund account which will charge for day care services.
2. The attached plan refers to "Revolving Account Fund Management Plan" this would need to be retitled to "Expenditure of Revenues." Account number 117010 is a General Fund account. As stated above Budget and Finance Resolution BFN-187-03 would be utilized for this type of plan for revenue generating programs in the General Fund. The term Revolving Account would need to be removed
3. The Office of the Controller requests a current and approved Plan of Operations for these day cares.
4. The Expenditure of Revenues Plan would need a statement that unexpended revenue generated shall revert to the Navajo Nation General Fund at the end of the year per BFN-187-03.

If you should have any questions you can contact me at tribal extension X6070.

EXHIBIT “B”

Fort Defiance and Tuba City Regional Child Care Programs

Expenditure of Revenues (Fund Management Plan)

EXPENDITURE OF REVENUES (FUND MANAGEMENT PLAN)

DIVISION OF SOCIAL SERVICES
FORT DEFIANCE REGIONAL CHILD CARE PROGRAM
P.O. BOX 1416
ST. MICHAELS, ARIZONA 86511

TUBA CITY REGIONAL CHILD CARE PROGRAM
P.O. BOX 1610
TUBA CITY, ARIZONA 86045

I. ESTABLISHMENT

There is, hereby, established the Division of Social Services, Department of Child Care and Development (DCCD), Fort Defiance and Tuba City Regional Child Care Program's Expenditure of Revenues, Account Number 117011 for use by the Fort Defiance and Tuba City Regional Child Care Program within the Division of Social Services, and the Health, Education, and Human Services Committee of the Navajo Nation Council provide legislative oversight.

II. PURPOSE

The Fort Defiance and Tuba City Regional Child Care Program was established to support and promote Navajo families' effort to become economically self-sufficient and to prevent child neglect. The Fort Defiance and Tuba City Regional Child Care Centers provides opportunity for parents or families to become self-sufficient, improve their education, learn new job skills, achieve and maintain an independent economic lifestyle, while allowing their children to be cared for in a nurturing child care environment. The program also assists parent(s) who have medical/health problems, is homeless, and live in remote areas, that prevent them from caring for their child full time. It promotes physical, social, emotional, and intellectual development and growth of the children attending the child care center. It also provides a safe and healthy (sanitary) environment, and provides nutritional meals and snacks for the children enrolled.

A. Fort Defiance and Tuba City Regional Child Care Program administers child care services at the following locations:

1. Fort Defiance Child Care Center
2. Karigan Child Care Center
3. Little Miss Muffet Child Care Center
4. Leupp Early Learning Child Care Center
5. Lillian's Playhouse Child Care Center

B. Hours

1. Child care services are available on Monday to Friday, 7:30 am to 5:30 pm except for approved tribal holidays.

III. ADMINISTRATION

A. Funding source and rate-setting mechanism. The Fort Defiance and Tuba City Regional Child Care Centers Program Expenditure of Revenues Account Number 117011 includes the following:

1. Parents Fee
 - a. The daily child care fees are charged to parent(s) who are not eligible for Tribal, State, or Federal financial child care assistance.

- i. The child care services fees will be based on a sliding fee schedule; the sliding fee is based on the number of immediate family members in the household and gross income of parents, legal guardian, or a person acting “in loco parentis.”
 - ii. Gross income includes gross monthly earnings received in a family household which includes wages, salary, tips, commission, piece rate payments, self-employment earnings and cash payments.
 - iii. **Child care service fee will be based on the most recent sliding fee schedule. This recent sliding fee schedule can be revised, but cannot exceed the maximum Daily Rate set per age category.**
- b. Parent Co-Payment-DCCD Clients
 - i. The parent’s co-payment is established and made possible by the DCCD. The sliding fee schedule is based on parent(s) income and will vary accordingly. Parent’s co-payment is what the parent contributes to the child care service cost, based on the level of income categories as follows:

Level 1: parents co-payment fee is waived for families who are below the poverty threshold.

Level 2: parents contribute 2% of their family unit net income as co-payment.

Level 3: parents contribute 4% of their family unit net income as co-payment.

Level 4: parents contribute 6% of their family net income as co-payment.

The parent’s co-payment is a source of revenue for the tribally-operated child care centers.
 - ii. The contribution percentile for Level 2, 3, and 4 is determined on the actual number of days of services per month for each child. The income from this will be the revenue source and will be placed in the account.
 - iii. **Child care service fee will be based on the most recent sliding fee schedule. This sliding fee schedule can be revised. Full-day service is five (5) or more hours; part-day service is less than five (5) hours.**
- c. Emergency Drop-In Service Fee: The maximum daily rate for one child in these categories:
 - i. Birth to 12 months (infant) shall not exceed \$30.00 daily
 - ii. 12.1 - 36 months old shall not exceed \$28.00 daily
 - iii. 3.1 - 5 years old shall not exceed \$26.00 daily
 - iv. 5.1 - 13 years old shall not exceed \$20.00 daily
- d. Late Pick-Up Fee: The maximum fee for late pick-up, after specified time of closure, shall be charged \$5.00 for every 15 minutes. This fee is also a source of revenue.
- 2. DCCD (Direct Service is services provided to families. Some services are fee producers, i.e. daily child care fee produced from parents who pay the full fee, co-payments, late-pick-ups, etc.).
 - a. Child care financial assistance for families who are eligible according to the eligibility criteria established by the DCCD.
 - b. DCCD eligible children must be certified in age, including turning 13 years old during the 12-month eligibility period and the child must reside with family whose incomes does not exceed 85% of the State of Arizona Median Income and whose parent(s) is/are working, attending job training or educational program or who receives or needs to receive protective services.

- c. **Payment rates for direct service is set by the DCCD Program and will fluctuate to comply with federal regulations.**
 3. Before and After-School Care: to provide care to children who do not attend the child care centers on a regular basis. They attend child care centers after their classes end for the day, school holidays/breaks or vacation. Their fees are less since they spend less time at the center.
 - a. To provide care, Monday through Friday, including school holidays and vacation periods other than legal public holidays, to children attending early childhood development programs, kindergarten, elementary or secondary school classes during such times of the day and on such days that the regular instructional services are not in session up to DCCD certification end date for a 13 years old child.
 - b. **The maximum daily fee for a child in a school age category shall not exceed full-day rate of \$20.00 or will not exceed a part-day rate of \$17.00 as set by DCCD service fee.**
 4. DCCD's child care fees can vary depending on several factors: Income, family size and the sliding fee scale which determines co-payments. The sliding scale fees are costs that may change depending on factors such as income and family size. This is to introduce fairness because it allows those less able to afford the service have the service and at a lower cost. There are other child care fees which are established without taking the above factors into consideration such as the late child pick-up fee.
 5. Although DCCD is not, currently, receiving CACFP benefits; in the future, DCCD will be requesting reimbursements from the federal's Child and Adult Care Food Program. This will serve as another revenue source.
 6. Other funds as they become available for child care services.
- B. Expenditure of Funds: Fort Defiance and Tuba City Regional Child Care Program provides child care services for a fee to the parents. An Expenditure of Revenues' account is to be established for any service fees and/ or service cost reimbursements from other sources.
 1. Should DCCD generate any funds, the Expenditure of Revenues account will be used to pay sub-accounts (line items) within the following series:
 - 2001 Personnel, Wages, Taxes, and Benefits
 - 3000 Travel Expenses
 - 4000 Operations Supplies Expenses
 - 5000 Lease and Rental
 - 5500 Communications and Utilities
 - 6000 Repairs and Maintenance
 - 6500 Contractual Services
 - 7000 Special Transactions
 - 8000 Public Assistance
 - 9000 Capital Outlay
 2. Expenditures from this revolving account shall be made in accordance with established Navajo Nation budget policies and procedures and shall be budgeted each fiscal year through the Navajo nation's annual budgeting process. Any unexpended revenue generated shall revert to the Navajo Nation's General Fund at the end of the fiscal year.
- C. Periodic Review
 1. All fees and charges are based on parental income information.
 2. DCCD shall conduct an annual review or as changes occur to re-determine eligibility for continued services.

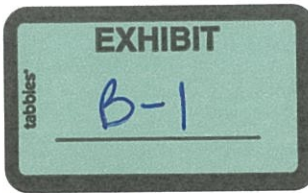
3. DCCD is to provide income affidavits to determining reimbursement rates per meal and are due annually with the contract application to the Arizona Department of Education, Child and Adult Care Food Program. *This will only apply, should DCCD access CACFP.*
4. Reviews of fees, charges, historical cost data, service demand, and other associated costs will be made available upon request from the Navajo Nation Office of the Controller and/or from the Office of Management and Budget for financial planning.

IV. ADMINISTRATION OF THE EXPENDITURE OF REVENUES PLAN

- A. The revenue generated shall not be expended on or allocated to uses other than specified in this Expenditure of Revenues.
- B. DCCD, through the expenditure and utilization of all revenue generated and/or fees collected, shall comply with all applicable Navajo Nation laws, including the Navajo Business Opportunity Act.
- C. Any unexpended revenue generated shall revert to the Navajo Nation General Fund at the end of the fiscal years.

V. AMENDMENTS

Sections I through IV may be amended from time to time by the Budget and Finance Committee upon recommendation of the Health, Education, and Human Services Committee of the Navajo Nation Council as deemed appropriate.



Document No. 018278

Date Issued: 03/10/2022

EXECUTIVE OFFICIAL REVIEW

Title of Document: Fund Management Plan-Tuba City Regional

Contact Name: TYLER, SYLVIA ANN

Program/Division: DIVISION OF SOCIAL SERVICES

Email: sylviatyler@navajo-nsn.gov

Phone Number: 928-871-6402

☐ **Business Site Lease**

Sufficient Insufficient

1. Division: _____ Date: _____ ☐ ☐
2. Office of the Controller: _____ Date: _____ ☐ ☐
- (only if Procurement Clearance is not issued within 30 days of the initiation of the E.O. review)
3. Office of the Attorney General: _____ Date: _____ ☐ ☐

☐ **Business and Industrial Development Financing, Veteran Loans, (i.e. Loan, Loan Guarantee and Investment) or Delegation of Approving and/or Management Authority of Leasing transactions**

1. Division: _____ Date: _____ ☐ ☐
2. Office of the Attorney General: _____ Date: _____ ☐ ☐

☒ **Fund Management Plan, Expenditure Plans, Carry Over Requests, Budget Modifications**

1. Office of Management and Budget: [Signature] Date: 3-30-22 ☒ ☐
2. Office of the Controller: [Signature] Date: 4-8-22 ☒ ☐
3. Office of the Attorney General: [Signature] Date: 5/2/22 ☒ ☐

☐ **Navajo Housing Authority Request for Release of Funds**

1. NNEPA: _____ Date: _____ ☐ ☐
2. Office of the Attorney General: _____ Date: _____ ☐ ☐

☐ **Lease Purchase Agreements**

1. Office of the Controller: _____ Date: _____ ☐ ☐
- (recommendation only)
2. Office of the Attorney General: _____ Date: _____ ☐ ☐

☐ **Grant Applications**

1. Office of Management and Budget: _____ Date: _____ ☐ ☐
2. Office of the Controller: _____ Date: _____ ☐ ☐
3. Office of the Attorney General: _____ Date: _____ ☐ ☐

☐ **Five Management Plan of the Local Governance Act, Delegation of an Approving Authority from a Standing Committee, Local Ordinances (Local Government Units), or Plans of Operation/Division Policies Requiring Committee Approval**

1. Division: _____ Date: _____ ☐ ☐
2. Office of the Attorney General: _____ Date: _____ ☐ ☐

☐ **Relinquishment of Navajo Membership**

1. Land Department: _____ Date: _____ ☐ ☐
2. Elections: _____ Date: _____ ☐ ☐
3. Office of the Attorney General: _____ Date: _____ ☐ ☐

☐ **Land Withdrawal or Relinquishment for Commercial Purposes**

Sufficient Insufficient

1. Division:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Land Withdrawals for Non-Commercial Purposes, General Land Leases and Resource Leases**

1. NLD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. F&W	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. HPD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Minerals	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
5. NNEPA	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
6. DNR	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
7. DOJ	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Rights of Way**

1. NLD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. F&W	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. HPD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Minerals	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
5. NNEPA	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
6. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
7. OPVP	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Oil and Gas Prospecting Permits, Drilling and Exploration Permits, Mining Permit, Mining Lease**

1. Minerals	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. OPVP	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. NLD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Assignment of Mineral Lease**

1. Minerals	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. DNR	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. DOJ	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **ROW (where there has been no delegation of authority to the Navajo Land Department to grant the Nation's consent to a ROW)**

1. NLD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. F&W	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. HPD	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Minerals	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
5. NNEPA	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
6. DNR	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
7. DOJ	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
8. OPVP	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **OTHER:**

1. _____	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. _____	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. _____	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
4. _____	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
5. _____	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>


THE NAVAJO NATION

JONATHAN NEZ | **PRESIDENT** MYRON LIZER | **VICE PRESIDENT**



Memorandum:

To: 2 NNC § 164 Reviewers
Delegates & 2 NNC '164 Reviewers
Navajo Nation Government

From: 
Robert Willie, Accounting Manager
Office of the Controller

Date: May 31, 2022

Subject: REVISED: 164 Review-018278-Fund Management Plan-Tuba City
Regional

The Office of the Controller has reviewed the above referenced document.

1. The corrections have been made to this document and it is sufficient to proceed.

If you should have any questions you can contact me at tribal extension X6070.


THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



Memorandum:

To: 2 NNC § 164 Reviewers
Delegates & 2 NNC '164 Reviewers
Navajo Nation Government

From: 
Robert Willie, Accounting Manager
Office of the Controller

Date: April 8, 2022

Subject: 164 Review-018278-Fund Management Plan-Tuba City Regional

The Office of the Controller has reviewed the above referenced document.

1. This document would be an expenditure of revenues which fall under resolution BFN-187-03. This is a General Fund account which will charge for day care services.
2. The attached plan refers to "Revolving Account Fund Management Plan" this would need to be retitled to "Expenditure of Revenues." Account number 117011 is a General Fund account. As stated above Budget and Finance Resolution BFN-187-03 would be utilized for this type of plan for revenue generating programs in the General Fund. The term Revolving Account would need to be removed
3. The Office of the Controller requests a current and approved Plan of Operations for these day cares.
4. The Expenditure of Revenues Plan would need a statement that unexpended revenue generated shall revert to the Navajo Nation General Fund at the end of the year per BFN-187-03.

If you should have any questions you can contact me at tribal extension X6070.

NAVAJO NATION OFFICE OF THE CONTROLLER
P.O.BOX 3150 · WINDOW ROCK, AZ 86515 · PHONE: (928) 871-6398 · FAX: (928) 871-6026

EXHIBIT “C”

Shiprock and Crownpoint Regional Child Care Programs

Expenditure of Revenues (Fund Management Plan)

**EXPENDITURE OF REVENUES
(FUND MANAGEMENT PLAN)**

DIVISION OF SOCIAL SERVICES
SHIPROCK REGIONAL CHILD CARE PROGRAM
P.O. BOX 837
SHIPROCK, NEW MEXICO 87420

CROWNPOINT REGIONAL CHILD CARE PROGRAM
P.O. BOX 1822
CROWNPOINT, NEW MEXICO 87313

I. ESTABLISHMENT

There is, hereby, established the Division of Social Services, Department of Child Care and Development (DCCD), Shiprock and Crownpoint Regional Child Care Program's Expenditure of Revenues, Account Number 117012 for use by the Shiprock and Crownpoint Regional Child Care Program within the Division of Social Services, and the Health, Education, and Human Services Committee of the Navajo Nation Council provide legislative oversight.

II. PURPOSE

The Shiprock and Crownpoint Regional Child Care Program was established to support and promote Navajo families' effort to become economically self-sufficient and to prevent child neglect. The Shiprock and Crownpoint Regional Child Care Centers provides opportunity for parents or families to become self-sufficient, improve their education, learn new job skills, achieve and maintain an independent economic lifestyle, while allowing their children to be cared for in a nurturing child care environment. The program also assists parent(s) who have medical/health problems, is homeless, and live in remote areas, that prevent them from caring for their child full time. It promotes physical, social, emotional, and intellectual development and growth of the children attending the child care center. It also provides a safe and healthy (sanitary) environment, and provides nutritional meals and snacks for the children enrolled.

A. Shiprock and Crownpoint City Regional Child Care Program administers child care services at the following locations:

1. Alchini Nizhoni Child Care Center
2. Hogback Child Care Center
3. Two Grey Hills Child Care Center
4. T'ists'ozí Child Care Center

B. Hours

1. Child care services are available on Monday to Friday, 7:30 am to 5:30 pm except for approved tribal holidays.

III. ADMINISTRATION

A. Funding source and rate-setting mechanism. The Shiprock and Crownpoint Regional Child Care Centers Program Expenditure of Revenues Account Number 117012 includes the following:

1. Parents Fee

- a. The daily child care fees are charged to parent(s) who are not eligible for Tribal, State, or Federal financial child care assistance.

- i. The child care services fees will be based on a sliding fee schedule; the sliding fee is based on the number of immediate family members in the household and gross income of parents, legal guardian, or a person acting “in loco parentis.”
 - ii. Gross income includes gross monthly earnings received in a family household which includes wages, salary, tips, commission, piece rate payments, self-employment earnings and cash payments.
 - iii. **Child care service fee will be based on the most recent sliding fee schedule. This recent sliding fee schedule can be revised, but cannot exceed the maximum Daily Rate set per age category.**
- b. Parent Co-Payment-DCCD Clients
 - i. The parent’s co-payment is established and made possible by the DCCD. The sliding fee schedule is based on parent(s) income and will vary accordingly. Parent’s co-payment is what the parent contributes to the child care service cost, based on the level of income categories as follows:

Level 1: parents co-payment fee is waived for families who are below the poverty threshold.

Level 2: parents contribute 2% of their family unit net income as co-payment.

Level 3: parents contribute 4% of their family unit net income as co-payment.

Level 4: parents contribute 6% of their family net income as co-payment.

The parent’s co-payment is a source of revenue for the tribally-operated child care centers.
 - ii. The contribution percentile for Level 2, 3, and 4 is determined on the actual number of days of services per month for each child. The income from this will be the revenue source and will be placed in the account.
 - iii. **Child care service fee will be based on the most recent sliding fee schedule. This sliding fee schedule can be revised. Full-day service is five (5) or more hours; part-day service is less than five (5) hours.**
- c. Emergency Drop-In Service Fee: The maximum daily rate for one child in these categories:
 - i. Birth to 12 months (infant) shall not exceed \$30.00 daily
 - ii. 12.1 - 36 months old shall not exceed \$28.00 daily
 - iii. 3.1 - 5 years old shall not exceed \$26.00 daily
 - iv. 5.1 - 13 years old shall not exceed \$20.00 daily
- d. Late Pick-Up Fee: The maximum fee for late pick-up, after specified time of closure, shall be charged \$5.00 for every 15 minutes. This fee is also a source of revenue.
- 2. DCCD (Direct Service is services provided to families. Some services are fee producers, i.e. daily child care fee produced from parents who pay the full fee, co-payments, late-pick-ups, etc.).
 - a. Child care financial assistance for families who are eligible according to the eligibility criteria established by the DCCD.
 - b. DCCD eligible children must be certified in age, including turning 13 years old during the 12-month eligibility period and the child must reside with family whose incomes does not exceed 85% of the State of Arizona Median Income and whose parent(s) is/are working, attending job training or educational program or who receives or needs to receive protective services.

- c. **Payment rates for direct service is set by the DCCD Program and will fluctuate to comply with federal regulations.**
 - 3. Before and After-School Care: to provide care to children who do not attend the child care centers on a regular basis. They attend child care centers after their classes end for the day, school holidays/breaks or vacation. Their fees are less since they spend less time at the center.
 - a. To provide care, Monday through Friday, including school holidays and vacation periods other than legal public holidays, to children attending early childhood development programs, kindergarten, elementary or secondary school classes during such times of the day and on such days that the regular instructional services are not in session up to DCCD certification end date for a 13 years old child.
 - b. **The maximum daily fee for a child in a school age category shall not exceed full-day rate of \$20.00 or will not exceed a part-day rate of \$17.00 as set by DCCD service fee.**
 - 4. DCCD's child care fees can vary depending on several factors: Income, family size and the sliding fee scale which determines co-payments. The sliding scale fees are costs that may change depending on factors such as income and family size. This is to introduce fairness because it allows those less able to afford the service have the service and at a lower cost. There are other child care fees which are established without taking the above factors into consideration such as the late child pick-up fee.
 - 5. Although DCCD is not, currently, receiving CACFP benefits; in the future, DCCD will be requesting reimbursements from the federal's Child and Adult Care Food Program. This will serve as another revenue source.
 - 6. Other funds as they become available for child care services.
- B. Expenditure of Funds: Shiprock and Crownpoint Regional Child Care Program provides child care services for a fee to the parents. An Expenditure of Revenues' account is to be established for any service fees and/or service cost reimbursements from other sources.
- 1. Should DCCD generate any funds, the Expenditure of Revenues account will be used to pay sub-accounts (line items) within the following series:
 - 2001 Personnel, Wages, Taxes, and Benefits
 - 3000 Travel Expenses
 - 4000 Operations Supplies Expenses
 - 5000 Lease and Rental
 - 5500 Communications and Utilities
 - 6000 Repairs and Maintenance
 - 6500 Contractual Services
 - 7000 Special Transactions
 - 8000 Public Assistance
 - 9000 Capital Outlay
 - 2. Expenditures from this revolving account shall be made in accordance with established Navajo Nation budget policies and procedures and shall be budgeted each fiscal year through the Navajo nation's annual budgeting process. Any unexpended revenue generated shall revert to the Navajo Nation's General Fund at the end of the fiscal year.
- C. Periodic Review
- 1. All fees and charges are based on parental income information.
 - 2. DCCD shall conduct an annual review or as changes occur to re-determine eligibility for continued services.

3. DCCD is to provide income affidavits to determining reimbursement rates per meal and are due annually with the contract application to the New Mexico Department of Education, Child and Adult Care Food Program. *This will only apply, should DCCD access CACFP.*
4. Reviews of fees, charges, historical cost data, service demand, and other associated costs will be made available upon request from the Navajo Nation Office of the Controller and/or from the Office of Management and Budget for financial planning.

IV. ADMINISTRATION OF THE EXPENDITURE OF REVENUES PLAN

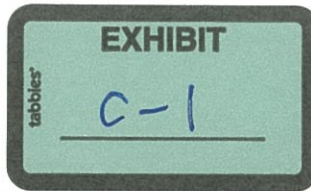
- A. The revenue generated shall not be expended on or allocated to uses other than specified in this Expenditure of Revenues.
- B. DCCD, through the expenditure and utilization of all revenue generated and/or fees collected, shall comply with all applicable Navajo Nation laws, including the Navajo Business Opportunity Act.
- C. Any unexpended revenue generated shall revert to the Navajo Nation General Fund at the end of the fiscal years.

V. AMENDMENTS

Sections I through IV may be amended from time to time by the Budget and Finance Committee upon recommendation of the Health, Education, and Human Services Committee of the Navajo Nation Council as deemed appropriate.

Document No. 018279

Date Issued: 03/10/2022



EXECUTIVE OFFICIAL REVIEW

MAR 10 2022

Title of Document: Fund Management Plan-Shiprock Regional Contact Name: TYLER, SYLVIA ANN

Program/Division: DIVISION OF SOCIAL SERVICES

Email: sylviatyler@navajo-nsn.gov Phone Number: 928-871-6402

☐ **Business Site Lease**

			Sufficient	Insufficient
1. Division:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Controller:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
(only if Procurement Clearance is not issued within 30 days of the initiation of the E.O. review)				
3. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Business and Industrial Development Financing, Veteran Loans, (i.e. Loan, Loan Guarantee and Investment) or Delegation of Approving and/or Management Authority of Leasing transactions**

1. Division:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☒ **Fund Management Plan, Expenditure Plans, Carry Over Requests, Budget Modifications**

1. Office of Management and Budget:	<u>DBryce</u>	Date: <u>3-30-22</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Office of the Controller:	<u>Clann</u>	Date: <u>4-8-22</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Office of the Attorney General:	<u>Ug</u>	Date: <u>5/3/22</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

☐ **Navajo Housing Authority Request for Release of Funds**

1. NNEPA:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Lease Purchase Agreements**

1. Office of the Controller:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
(recommendation only)				
2. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Grant Applications**

1. Office of Management and Budget:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Controller:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Five Management Plan of the Local Governance Act, Delegation of an Approving Authority from a Standing Committee, Local Ordinances (Local Government Units), or Plans of Operation/Division Policies Requiring Committee Approval**

1. Division:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Relinquishment of Navajo Membership**

1. Land Department:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Elections:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. Office of the Attorney General:	_____	Date: _____	<input type="checkbox"/>	<input type="checkbox"/>

☐ **Land Withdrawal or Relinquishment for Commercial Purposes**

Sufficient Insufficient

1. Division: _____ Date: _____ ☐ ☐
2. Office of the Attorney General: _____ Date: _____ ☐ ☐

☐ **Land Withdrawals for Non-Commercial Purposes, General Land Leases and Resource Leases**

1. NLD _____ Date: _____ ☐ ☐
2. F&W _____ Date: _____ ☐ ☐
3. HPD _____ Date: _____ ☐ ☐
4. Minerals _____ Date: _____ ☐ ☐
5. NNEPA _____ Date: _____ ☐ ☐
6. DNR _____ Date: _____ ☐ ☐
7. DOJ _____ Date: _____ ☐ ☐

☐ **Rights of Way**

1. NLD _____ Date: _____ ☐ ☐
2. F&W _____ Date: _____ ☐ ☐
3. HPD _____ Date: _____ ☐ ☐
4. Minerals _____ Date: _____ ☐ ☐
5. NNEPA _____ Date: _____ ☐ ☐
6. Office of the Attorney General: _____ Date: _____ ☐ ☐
7. OPVP _____ Date: _____ ☐ ☐

☐ **Oil and Gas Prospecting Permits, Drilling and Exploration Permits, Mining Permit, Mining Lease**

1. Minerals _____ Date: _____ ☐ ☐
2. OPVP _____ Date: _____ ☐ ☐
3. NLD _____ Date: _____ ☐ ☐

☐ **Assignment of Mineral Lease**

1. Minerals _____ Date: _____ ☐ ☐
2. DNR _____ Date: _____ ☐ ☐
3. DOJ _____ Date: _____ ☐ ☐

☐ **ROW (where there has been no delegation of authority to the Navajo Land Department to grant the Nation's consent to a ROW)**

1. NLD _____ Date: _____ ☐ ☐
2. F&W _____ Date: _____ ☐ ☐
3. HPD _____ Date: _____ ☐ ☐
4. Minerals _____ Date: _____ ☐ ☐
5. NNEPA _____ Date: _____ ☐ ☐
6. DNR _____ Date: _____ ☐ ☐
7. DOJ _____ Date: _____ ☐ ☐
8. OPVP _____ Date: _____ ☐ ☐

☐ **OTHER:**

1. _____ Date: _____ ☐ ☐
2. _____ Date: _____ ☐ ☐
3. _____ Date: _____ ☐ ☐
4. _____ Date: _____ ☐ ☐
5. _____ Date: _____ ☐ ☐

THE NAVAJO NATION

JONATHAN NEZ | **PRESIDENT** MYRON LIZER | **VICE PRESIDENT**



Memorandum:

To: 2 NNC § 164 Reviewers
Delegates & 2 NNC '164 Reviewers
Navajo Nation Government

From: *Robert Willie*
Robert Willie, Accounting Manager
Office of the Controller

Date: May 31, 2022

Subject: REVISED: 164 Review-018279-Fund Management Plan-Shiprock
Regional

The Office of the Controller has reviewed the above referenced document.

1. The corrections have been made to this document and it is sufficient to proceed.

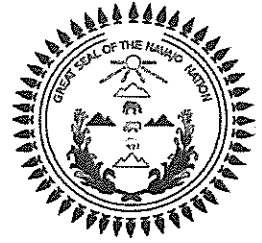
If you should have any questions you can contact me at tribal extension X6125

NAVAJO NATION OFFICE OF THE CONTROLLER

P.O.BOX 3150 · WINDOW ROCK, AZ 86515 · PHONE: (928)871-6398 · FAX: (928)871-6026

THE NAVAJO NATION

JONATHAN NEZ | PRESIDENT MYRON LIZER | VICE PRESIDENT



Memorandum:

To: 2 NNC § 164 Reviewers
Delegates & 2 NNC '164 Reviewers
Navajo Nation Government
Robert Willie

From: Robert Willie, Accounting Manager
Office of the Controller

Date: April 8, 2022

Subject: 164 Review-018279-Fund Management Plan-Shiprock Regional

The Office of the Controller has reviewed the above referenced document.

1. This document would be an expenditure of revenues which fall under resolution BFN-187-03. This is a General Fund account which will charge for day care services.
2. The attached plan refers to "Revolving Account Fund Management Plan" this would need to be retitled to "Expenditure of Revenues." Account number 117012 is a General Fund account. As stated above Budget and Finance Resolution BFN0187-03 would be utilized for this type of plan for revenue generating programs in the General Fund. The term Revolving Account would need to be removed.
3. The Office of the Controller requests a current and approved Plan of Operations for these day cares.
4. The Expenditure of Revenues Plan would need a statement that unexpended revenue generated shall revert to the Navajo Nation General Fund at the end of the year per BFN-187-03.

If you should have any questions you can contact me at tribal extension X6125

BUDGET AND FINANCE COMMITTEE

6 September 2022

Regular Meeting

VOTE TALLY SHEET:

Legislation No. 0137-22: An Action Relating to the Health, Education and Human Services and the Budget and Finance Committees; Approving the Fund Management Plans for the Chinle, Fort Defiance and Tuba City, and Shiprock and Crownpoint Regional Childcare Programs Operated by the Division of Social Services - Navajo Department of Child Care & Development *Sponsored by Pernell Halona and Daniel E. Tso, Council Delegates*

Motion: Amber K. Crotty


Second: Jimmy Yellowhair

Vote: 4-0, Vice Chairman not voting

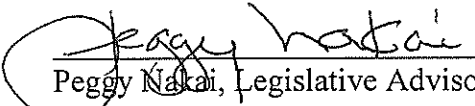
Final Vote Tally:

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

Absent: Jamie Henio



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



Peggy Nakai, Legislative Advisor
Budget & Finance Committee