

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

23<sup>RD</sup> NAVAJO NATION COUNCIL - Fourth Year, 2018

AN ACTION

RELATING TO THE RESOURCES AND DEVELOPMENT AND BUDGET AND  
FINANCE COMMITTEES; APPROVING A BUDGET MODIFICATION IN THE  
AMOUNT OF \$2,884,165 TO THE NAVAJO NATION PARKS RECREATION  
DEPARTMENT, BUSINESS UNIT 510006, FOR A BUDGET OF \$3,275,216

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Navajo Parks and Recreation Department is within the Division of Natural Resources. The Resources and Development Committee serves as the oversight committee for the Division of Natural Resources. 2 N.N.C. § 501 (C) (1).
- B. The Navajo Nation Tourism Fund Management Plan indicates that, "[a]n annual budget and expenditure plan for the Navajo Nation Tourism Fund shall be prepared for review and recommended for approval by the Economic Development Committee [now Resources and Development Committee] and Budget and Finance Committee of the Navajo Nation Council through the annual budget process." Navajo Nation Tourism Fund Management Plan, Exhibit D, Section 6. Annual Budget/Expenditure Plan.
- C. A budget modification is an increase or decrease to an existing business unit budget in a previously approved budget. Budget modifications require oversight approval, unless it is a prior approval of carryover funds. This budget modification does not involve carryover funds so oversight approval is required. Navajo Nation Budget Instructions Manual, Fiscal Year 2018, Section XIII (C) (1) (c).
- D. The Tourism Fund Management Plan indicates the committees with legislative oversight of the Tourism Fund are the Resources and Development Committee and the Budget and

Finance Committee. Navajo Nation Tourism Fund Management Plan, Section 9.

## SECTION TWO. FINDINGS

- A. The Navajo Nation enacted the Hotel Occupancy Tax, 24 N.N.C. §§ 701 *et seq.*
- B. The Hotel Occupancy Tax (HOT) is retained in the Navajo Nation Tourism Fund. Consistent with Navajo laws utilizing the prudent person rule, the HOT shall be applied for the advancement of tourism promotion and to develop projects throughout the Navajo Nation, 24 N.N.C. § 741 (A).
- C. Additionally, "[a]ny tax imposed by this Chapter that is collected within any duly established Navajo Tribal Park shall be retained within the Navajo Nation Tourism Fund for the exclusive use of the Navajo Parks and Recreation Department for maintenance and improvement of facilities within the Navajo Tribal Parks, in accordance with the fund management plan for the Navajo Tourism Fund, which shall be amended by the Budget and Finance Committee to accommodate this provision." 24 N.N.C. § 741(B).
- D. The Navajo Nation Tourism Department has requested a budget increase of \$2,884,165 to Business Unit #510006, totaling \$3,275,216. Budget forms supporting this request are attached as **Exhibit A**.
- E. The Navajo Nation Office of the Controller has determined funds are available in the Navajo Nation Tourism Fund. A Memorandum from Robert Willie, Office of the Controller, is contained in **Exhibit B**, along with the rest of the documents that are part of the Executive Branch 164 review.
- F. The Navajo Nation Tourism Fund Management Plan is attached as **Exhibit C**.

## SECTION THREE. APPROVAL

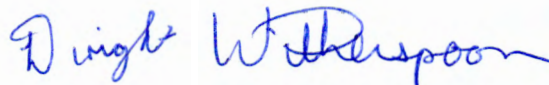
The Navajo Nation hereby approves the budget modification increasing Business Unit #510003, in the amount of \$2,884,165 for a total budget of \$3,275,216, in accordance with **Exhibit A**.

**SECTION FOUR. DIRECTIVE TO THE OFFICE OF THE CONTROLLER**

The Office of the Controller is directed to make the modifications to the Navajo Parks and Recreation Department Fund, Business Unit #510006, in accordance with the budget documents contained in **Exhibit A**.

**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 6<sup>th</sup> day of February, 2018.



Dwight Witherspoon, Vice Chairperson  
Budget and Finance Committee

Motion: Honorable Lee Jack, Sr.  
Second: Honorable Tuchoney Slim, Jr.

**THE NAVAJO NATION  
PROGRAM BUDGET SUMMARY**

EXHIBIT

A

|                                          |  |                                                             |  |                                              |  |
|------------------------------------------|--|-------------------------------------------------------------|--|----------------------------------------------|--|
| <b>PART I. Business Unit No.:</b> 510006 |  | <b>Program Title:</b> Tourism-Parks & Recreation Department |  | <b>Division/Branch:</b> Economic Development |  |
| <b>Prepared By:</b>                      |  | <b>Phone No.:</b> 928-810-8501                              |  | <b>Email Address:</b>                        |  |


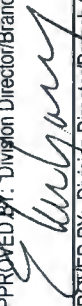
| <b>PART II. FUNDING SOURCE(S)</b> |  | <b>Fiscal Year Term</b> | <b>Amount</b> | <b>% of Total</b> | <b>PART III. BUDGET SUMMARY</b> |                              |  | <b>Fund Type Code</b> | <b>(A) NNC Approved Original Budget</b> | <b>(B) Proposed Budget</b> | <b>(C) Difference (Column B - A)</b> |
|-----------------------------------|--|-------------------------|---------------|-------------------|---------------------------------|------------------------------|--|-----------------------|-----------------------------------------|----------------------------|--------------------------------------|
| HOT Tax Funds - NPED              |  | 10/1/17-9/30/18         | 3,275,216.00  | 100%              |                                 |                              |  |                       |                                         |                            |                                      |
|                                   |  |                         |               |                   | 2001                            | Personnel Expenses           |  | 0                     | 0                                       | 0                          | 0                                    |
|                                   |  |                         |               |                   | 3000                            | Travel Expenses              |  | 0                     | 0                                       | 0                          | 0                                    |
|                                   |  |                         |               |                   | 3500                            | Meeting Expenses             |  | 0                     | 0                                       | 0                          | 0                                    |
|                                   |  |                         |               |                   | 4000                            | Supplies                     |  | 18,000                | 0                                       |                            | -18,000                              |
|                                   |  |                         |               |                   | 5000                            | Lease and Rental             |  | 0                     | 100,012                                 |                            | 100,012                              |
|                                   |  |                         |               |                   | 5500                            | Communications and Utilities |  | 0                     | 0                                       | 0                          | 0                                    |
|                                   |  |                         |               |                   | 6000                            | Repairs and Maintenance      |  | 0                     | 0                                       | 0                          | 0                                    |
|                                   |  |                         |               |                   | 6500                            | Contractual Services         |  | 88,835                | 0                                       |                            | -88,835                              |
|                                   |  |                         |               |                   | 7000                            | Special Transactions         |  | 0                     | 0                                       | 0                          | 0                                    |
|                                   |  |                         |               |                   | 8000                            | Public Assistance            |  | 0                     | 0                                       | 0                          | 0                                    |
|                                   |  |                         |               |                   | 9000                            | Capital Outlay               |  | 170,000               | 3,175,204                               |                            | 3,005,204                            |
|                                   |  |                         |               |                   | 9500                            | Matching Funds               |  | 0                     | 0                                       | 0                          | 0                                    |
|                                   |  |                         |               |                   | 9500                            | Indirect Cost                |  | 0                     | 0                                       | 0                          | 0                                    |
|                                   |  |                         |               |                   | <b>TOTAL</b>                    |                              |  | \$276,835.00          | 3,275,216.00                            |                            | 2,998,381                            |

| <b>PART IV. POSITIONS AND VEHICLES</b>    |  | <b>(D)</b> | <b>(E)</b> |
|-------------------------------------------|--|------------|------------|
| Total # of Positions Budgeted:            |  | 0          | 0          |
| Total # of Permanently Assigned Vehicles: |  | 0          | 0          |

**PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.**

|                                                                                                                                                                                    |                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Submitted By:</b> Anval T McCabe<br><br>SUBMITTED BY: Program Manager's Signature and Date | <b>Approved By:</b> Sean McCabe<br><br>APPROVED BY: Division Director/Branch Chief's Signature and Date |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|



| PART I. PROGRAM INFORMATION:                                                                                |  | Business Unit No.: 510006 |        | Program Name/Title: Tourism |                                                              |         |        |         |        |
|-------------------------------------------------------------------------------------------------------------|--|---------------------------|--------|-----------------------------|--------------------------------------------------------------|---------|--------|---------|--------|
| PART II. PLAN OF OPERATION REFERENCE/LEGISLATED PROGRAM PURPOSE:                                            |  |                           |        |                             |                                                              |         |        |         |        |
| PART III. PROGRAM PERFORMANCE CRITERIA:                                                                     |  |                           |        |                             |                                                              |         |        |         |        |
| 1. Program Performance Area:                                                                                |  | 1st QTR                   |        | 2nd QTR                     |                                                              | 3rd QTR |        | 4th QTR |        |
| Provide accessibility of our park to our visitors                                                           |  | Goal                      | Actual | Goal                        | Actual                                                       | Goal    | Actual | Goal    | Actual |
| Goal Statement:                                                                                             |  |                           |        |                             |                                                              |         |        |         |        |
| To complete the 2nd phase of the Monument Valley Navajo Tribal Park road project for visitors and residents |  | 0                         |        | 0                           |                                                              | 4       |        | 4       |        |
| 2. Program Performance Area:                                                                                |  | 1st QTR                   |        | 2nd QTR                     |                                                              | 3rd QTR |        | 4th QTR |        |
| To ensure safe and adequate facilities are available to our visitors                                        |  | Goal                      | Actual | Goal                        | Actual                                                       | Goal    | Actual | Goal    | Actual |
| Goal Statement:                                                                                             |  |                           |        |                             |                                                              |         |        |         |        |
| To establish waterless restrooms at two locations in Monument Valley Navajo Tribal Park                     |  | 0                         |        | 0                           |                                                              | 2       |        | 2       |        |
| 3. Program Performance Area:                                                                                |  | 1st QTR                   |        | 2nd QTR                     |                                                              | 3rd QTR |        | 4th QTR |        |
| Provide adequate and accessible parking/facilities for our visitors                                         |  | Goal                      | Actual | Goal                        | Actual                                                       | Goal    | Actual | Goal    | Actual |
| Goal Statement:                                                                                             |  |                           |        |                             |                                                              |         |        |         |        |
| To establish parking lot/waterless restrooms during high peak season at Navajo Tribal Park                  |  | 0                         |        | 1                           |                                                              | 2       |        | 2       |        |
| 4. Program Performance Area:                                                                                |  | 1st QTR                   |        | 2nd QTR                     |                                                              | 3rd QTR |        | 4th QTR |        |
| To process a post design for administration building                                                        |  | Goal                      | Actual | Goal                        | Actual                                                       | Goal    | Actual | Goal    | Actual |
| Goal Statement:                                                                                             |  |                           |        |                             |                                                              |         |        |         |        |
| To product a design to construct an administration building for NN Parks Office                             |  | 0                         |        | 0                           |                                                              | 1       |        | 0       |        |
| 5. Program Performance Area:                                                                                |  | 1st QTR                   |        | 2nd QTR                     |                                                              | 3rd QTR |        | 4th QTR |        |
| Park Improvements                                                                                           |  | Goal                      | Actual | Goal                        | Actual                                                       | Goal    | Actual | Goal    | Actual |
| Goal Statement:                                                                                             |  |                           |        |                             |                                                              |         |        |         |        |
| Beautification of areas with eco-friendly landscaping to blend in with natural environment                  |  | 0                         |        | 0                           |                                                              | 1       |        | 1       |        |
| PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.                      |  |                           |        |                             |                                                              |         |        |         |        |
| Program Manager's Printed Name<br>Aval T. McCabe                                                            |  |                           |        |                             | Sean McCabe<br>Division Director/Branch Chief's Printed Name |         |        |         |        |
| Program Manager's Signature and Date                                                                        |  |                           |        |                             | Division Director/Branch Chief's Signature and Date          |         |        |         |        |

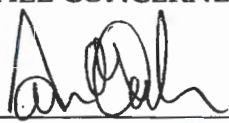
**THE NAVAJO NATION  
DETAILED BUDGET AND JUSTIFICATION**

| <b>PART I. PROGRAM INFORMATION:</b><br>Program Name/Title: _____ Tourism _____ Business Unit No.: 510006 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                  |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------|
| <b>PART II. DETAILED BUDGET:</b>                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                  |
| (A)                                                                                                      | (B)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (C)                                 | (D)                              |
| Object Code<br>(LOD 6)                                                                                   | Object Code Description and Justification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total by<br>DETAILED<br>Object Code | Total by<br>MAJOR<br>Object Code |
| 6000                                                                                                     | Repair and Maintenance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                     | \$ 100,012.00                    |
| 6200                                                                                                     | Contract obligation for landscaping projects for Monument Valley Tribal Park and the Monument Valley Welcome Center<br>External Contractors<br>6270 Landscaping Services<br>100,012<br>Contractual services for eco-friendly landscaping for Monument Valley Tribal Park, including the Monument Valley Welcome Center                                                                                                                                                                                                     | 100,012                             |                                  |
| 9000                                                                                                     | <b>CAPITAL OUTLAY</b><br>Consulting fees for second phase of Monument Valley Navajo Tribal Park road project to include 8 low water crossings, new aggregate base and stabilizing the road. In addition includes installing headwalks on the 7 previously installed culvert and providing erosion control from first phase. Little Colorado River Tribal Park project includes a new access road to DR64, and relocating the entrance booth. The parking lot includes new pavement, curb and gutters, siding and striping. |                                     | \$3,175,204.00                   |
| 9020                                                                                                     | <b>Infrastructure</b><br>9024 Roads<br>MV - Northern/Southern project - 8 low water crossings, plus aggregate \$1,599,300<br>LCR - Parking Lot \$500,000                                                                                                                                                                                                                                                                                                                                                                   | 2,099,300                           |                                  |
| 9050                                                                                                     | <b>Building</b><br>9052 Building<br>SST Aspen Quattro Waterless Restroom 214' Storage Room @ John Ford Point & Artist Point - (2) Locations<br>\$203,725.50 x 2 Locations = \$407,451<br>SST Aspen Compact Double Waterless Restroom w/Storage Room @ John Ford Point & Artist Point - (2) Locations<br>\$171,525.00 x 2 Locations = \$343,051                                                                                                                                                                             | 750,502                             |                                  |
| 9070                                                                                                     | 9052 Building - Design, Fabricated and Install Turnkey Construction of waterless restrooms at 202,000<br>MVTP Rain God Mesa and John Ford Area<br>CAP-Pro Tech Services<br>9072 CAP-Consulting<br>Bid support, post design and construction administration                                                                                                                                                                                                                                                                 | 202,000<br><br><br><br><br>123,402  | 123,402                          |
| <b>TOTAL</b>                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3,275,216                           | \$ 3,275,216.00                  |



## MEMORANDUM

TO : ALL CONCERNED

FROM :   
Sean McCabe, Division Director  
Division of Economic Development

DATE : January 24, 2018

SUBJECT : **Standing Delegation**

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The following department director will automatically assume the responsibility, during the times that I am on leave or on travel.

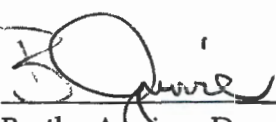
Anthony Perry, Department Manager, Project Development Department  
Bertha Aguirre, Department Manager, Real Estate Department  
Elaine Young, Department Manager, Small Business Development

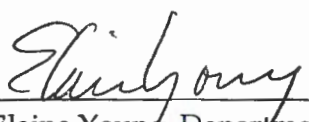
This standing delegation gives authority to handle all routine operation of Division of Economic Development, except those needing attention of the Division Director.

I ask for your full cooperation to be given to the delegated, so that there is no interruption in services. Thank you for your cooperation and understanding.

### ACKNOWLEDGEMENT:

  
Anthony Perry, Department Manager  
Project Development Department

  
Bertha Aguirre, Department Manager  
Real Estate Department

  
Elaine Young, Department Manager  
Small Business Development Department

NAVAJO PARKS AND RECREATION DEPARTMENT  
FY16 MASTER PLAN

| Location                     | FY2016                                                                          | DESCRIPTION                                                                                     | OBSTACLE(S)                                                                                                                     | STATUS                                                                                                                                                                                                                                                                |
|------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Four Corners Monument</b> | Activate waterline connection to FCM restroom                                   | Construction firm is being solicited to complete the connection and NTUA to install meter.      | Winter conditions will not permit connection to be made. Wait until Spring 2016.                                                | Pending digital drawings<br>NTUA is requesting for the drawings.<br>*LOCATE DIGITAL DRAWINGS AND PROCEED                                                                                                                                                              |
|                              | Complete parking lot improvement at FCM                                         | Construction company will be hired to improve grounds by leveling area.                         | federal funds have been withdrawn                                                                                               | No funds<br>*Include in next budget transfer.<br>*Get cost estimate from NECA                                                                                                                                                                                         |
|                              | Powerline Extension                                                             | Three phase<br>From TeeNosPos to FCM                                                            | Review and amend the contract                                                                                                   | Obtaining original documents and modify the contract.                                                                                                                                                                                                                 |
|                              | Flag Pole Replacement                                                           | Seven Flag Poles                                                                                | Getting assistance to construct                                                                                                 | Obtain quotations                                                                                                                                                                                                                                                     |
| Lake Powell                  | Renovate building for Lake Powell and convert to visitor center/offices         | The lease agreement has been signed and need to have building appraised for insurance coverage. |                                                                                                                                 | 164 Packet is at Contracts & Grants<br>Obtained updated documents from contractor for the building renovation<br>Start 164 Review for building renovation (Nate Boyd)<br>**Building Renovation-TIME SENSITIVE**<br>NNC has deadline of 9/30/17 for allocated funding. |
|                              | Cultural resources survey for potential helicopter landing sites at Lake Powell | Cultural survey completed and clearance received.                                               | Budget transfer needs to be done to prepare contract for biological survey/clearance.                                           | Three surveys<br>1 <sup>st</sup> completed HPD Sign off<br>2 <sup>nd</sup> Environmental Clearance - pending<br>3 <sup>rd</sup> biological Clearance – pending<br>Contacted lina' bah' – at a stand still<br>*Identify funds                                          |
|                              | Environmental Clearances for Landing Sites                                      | Conduct environmental clearances for eleven (11) proposed landing sites for air service tours.  | Environmental & Biological Assessments will be completed before any landing can be permitted at proposed sites.<br>\$100,000.00 | Look into possible companies to complete as individual site projects. – Nate Boyd                                                                                                                                                                                     |
|                              | Upper Antelope                                                                  | Construct a new fee                                                                             | The new fee station will be used                                                                                                | Need to obtain quotations to include in the HOT                                                                                                                                                                                                                       |



|                       |                                                                                    |                                                                                                                    |                                                                                                                                                              |                                                                                                                                                                                                                               |
|-----------------------|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       | Canyon Fee Station – HOT Budget                                                    | station to replace outdated fee station                                                                            | to oversee tour and fee collection operators. \$80,000                                                                                                       | <i>funds.</i>                                                                                                                                                                                                                 |
|                       | New Public Restrooms – HOT Budget                                                  | Research and finalize plan to purchase approximately sixteen (16) waterless restroom units for Upper and Lower AC. | The availability of adequate number of waterless restroom units will eliminate the need for porta johns and be more cost efficient to maintain. \$293,304.00 | <i>Include in FY-18</i>                                                                                                                                                                                                       |
| Marble Canyon         | Undertake development plan for Marble Canyon Lee's Ferry                           | Senior Planner position will be transferred to Lechee office to begin working on plan.                             | Need to get approval for transfer of position.                                                                                                               | Senior Planner is at LeChee Office Under the Western GMP<br>*Collect data<br>Come up with a development concept plan, i.e. fee station, campground, hiking trails, waterless restrooms<br>Draft scope of work for the chapter |
| Monument Valley       | Complete 3.5 mile road construction project at Monument Valley                     | The project is approximately 75% complete.                                                                         | Project is on hold due to winter conditions.                                                                                                                 | Prepared project summary for MV.<br>Need funding in proper object code.<br>No maintenance<br>Project is completed, but the road is damaged again.<br>* Follow up with NDOT (Nate Boyd)                                        |
|                       | Establish waterless restrooms at three locations at Monument Valley                | The budget will be prepared with funding assistance from Hotel Occupancy Tax funds.                                |                                                                                                                                                              | Funding is allocated<br>Follow up with HPD – obtain clarification                                                                                                                                                             |
|                       | Develop Backcountry Management Plan for Mystery Valley Monument Valley Tribal Park | No activity at this time due to limited staff capability.                                                          |                                                                                                                                                              | Assessment & Inventory for Mystery Valley<br>Map of all roads<br>Identify Arch. Sites<br>Work with HPD<br>Land Users – pin point on map<br>Develop guidelines for Tour Operators<br>Begin Pilot Project                       |
|                       | Cash Register System                                                               | Pilot Project at MV and set up at the central office                                                               |                                                                                                                                                              |                                                                                                                                                                                                                               |
| Little Colorado River | Construct vendor village at Little Colorado River Second                           | On-going road project on access road needs to be completed first.                                                  |                                                                                                                                                              | Need NEPA Compliance<br>Waterless restroom will be installed<br>Need to identify the funds                                                                                                                                    |

|                  |                                                                                                                     |                                                                                                          |                                                                                                   |                                                                                                                                                                      |                           |
|------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Canyon de Chelly | viewpoint                                                                                                           |                                                                                                          |                                                                                                   |                                                                                                                                                                      | <b>**TIME SENSITIVE**</b> |
|                  | Complete access road to first viewpoint at Little Colorado River Tribal Park                                        | Working with ADOT and NDOT to undertake the project. Engineering services to be contracted through NDOT. | Budget transfer needed to fund engineering services. Legislation is now going through 164 review. | Need to identify funds - \$830K<br>Need to complete OMB Forms<br>Meeting scheduled February 8 <sup>th</sup> at NDOT @ 10:00 a.m.                                     |                           |
|                  | Fee Station                                                                                                         |                                                                                                          |                                                                                                   |                                                                                                                                                                      |                           |
|                  | Complete first draft of Western Area Parks General Management Plan                                                  | An orientation session for all potential stake holders is planned for January 27-28.                     |                                                                                                   | Need to identify funds for Cultural Mapping - \$118K                                                                                                                 |                           |
|                  | Contract for consultant services to develop master development concept plan for third viewpoint                     | Request for Proposals was distributed, proposals received and contractor selected.                       | Contract documents still pending.                                                                 | Need to identify funds                                                                                                                                               |                           |
|                  | Complete trail improvement to first viewpoint overlook with handicapped access                                      | Assessment needs to be done on the rocky areas to determine what type of trail would be feasible.        |                                                                                                   | Obtain supporting resolution<br>Henry Yazzie made other plans and will draft scope of work.<br>Find other alternatives for walk way<br>RFP to construct the walk way |                           |
|                  | ASU                                                                                                                 |                                                                                                          |                                                                                                   | Need to Identify Funds @ \$118,642                                                                                                                                   |                           |
|                  | Waterless Restrooms at 2 <sup>nd</sup> Viewpoint                                                                    | Quote dated 1/19/17 at \$672,215.94 from ROMTEC                                                          |                                                                                                   | Need to identify funds for legislation (fund balance) \$700K<br>Need to complete OMB Forms                                                                           |                           |
|                  | Establish agreement with National Park Service Canyon de Chelly to reopen Ledge House viewpoint with NPRD operation | National Park Service is favorable to the plan and will need to develop an inter-governmental agreement. | Develop implementation plan and budget for additional staff.                                      | Pending first formal meeting<br>Pending feedback on cooperative plan<br>Prepare an operating budget to do a cost benefit analysis.                                   |                           |
|                  | Complete first draft of Canyon de Chelly Joint                                                                      | Core team has been established by Division of                                                            |                                                                                                   | DNR is the lead agency                                                                                                                                               |                           |

|                    | Management Plan                                                             | Natural Resources to work with NPS, BIA and chapters.                                                                |                                                                                                |                                                                                                                                                                                                                                                             |
|--------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                    | Review, amend and renew agreement with NPS to operate Cottonwood Campground | The agreement will expire in 2016 and will be re-negotiated.                                                         |                                                                                                | Will expire on April 12, 2017<br>Contact NPS – Discussion of agreement renewal Mtg confirm Feb. 2 <sup>nd</sup> at 1:30 p.m. @ NPS Maint. Conf. Room Attendees: MLB, AA DJ, DY, NB & Lynn Correnza                                                          |
|                    | Campground Cabins                                                           |                                                                                                                      |                                                                                                | Funding available at 550K<br>RFP Phase 1<br>Bid Opening – Thursday, Feb. 2, 2017                                                                                                                                                                            |
| All areas          | Establish enforcement program to cover all tribal park areas                | A Memorandum of Agreement was signed between the Parks and Recreation Department and Resources and Enforcement.      | Ranger positions need to be classified before any hiring, then training that will take months. | commission requirement removed<br>Need to work on Security Contract for the parks – RFP sent out and due Thursday<br>Start Date: March 1 <sup>st</sup><br>Each Park will get 6 Security Personnel and 15 for MV<br>Purchase Vehicles and computer equipment |
| Navajo Fairgrounds | Plan and undertake Fourth of July Celebration                               | The Fair Office has met with potential contractors and the PRCA to discuss the plans.                                | Funding will be a concern and needs to be discussed with the new Controller.                   | Need event budget<br>Revenue Projection                                                                                                                                                                                                                     |
|                    | Plan and undertake Navajo Nation Fair                                       | Same as above.                                                                                                       | Same as above.                                                                                 | Need event budget<br>Revenue Projection                                                                                                                                                                                                                     |
|                    | Navajo Rodeo Hall of Fame and Museum (Coordinate with NN Museum)            | Local Navajo rodeo associations have proposed this idea but will need assistance to continue the project to reality. | A location needs to be identified and a funding source.                                        | Work with Museum and Rodeo Associations                                                                                                                                                                                                                     |
| Other projects     | Assessment to establish Western Area Tribal Parks Office                    | No activity. Construction services will be decentralized to work out of Lechee to assist western area parks.         |                                                                                                | Adding some construction staff to LeChee Office                                                                                                                                                                                                             |
|                    | Assessment for Three                                                        | A Management Plan has                                                                                                |                                                                                                | Follow up with Nazlini Chapter Officials                                                                                                                                                                                                                    |

|  |                                                                                                        |                                                                                                                                                       |  |                                                                  |
|--|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------|
|  | Turkey Ruins as potential tribal park                                                                  | been prepared and will be presented to the Nazlini Chapter.                                                                                           |  | Meeting scheduled Feb. 6 <sup>th</sup> at 9am NPRD Conf. Room WR |
|  | Work with National Park Service and Federal Aviation Administration on Air Tour Management Plan for NN | Department Manager was reappointed as member to the National Parks Overflights Advisory Group.                                                        |  | Meet with NPS on getting assistance                              |
|  | Navajo Trails Network                                                                                  | Discussions have taken place to develop a trail from the Museum to Window Rock. Other trails can be considered. A trails conference will be upcoming. |  | Museum Trail - completed MV, FCM & LCR                           |
|  | Establish volunteer program to assist with Park Operations                                             |                                                                                                                                                       |  | For FY-18<br>Establish number of volunteers PCQ/Job description  |
|  | Maintenance / Utility Vehicles and additional equipment                                                | Each park will develop a list                                                                                                                         |  |                                                                  |
|  | Employee Housing                                                                                       | Monument Valley and Four Corners Monument                                                                                                             |  | Waiting for Proposal from the company.                           |
|  | HOT TAX - \$2,657,947.76                                                                               | Fee Station for LPNTP & FCM                                                                                                                           |  |                                                                  |
|  | Fund Balance                                                                                           | FCM @<br>LCR @ \$830,000<br>CDC @<br>ASU @ \$118,642 (ASU & LCR)<br>LCR WWR @ VP2 @ \$700K                                                            |  |                                                                  |
|  | Security Camera                                                                                        | All Parks                                                                                                                                             |  | Develop Scope of Work RFP                                        |





# THE NAVAJO NATION

RUSSELL BEGAY  
JONATHAN NEZ



November 02, 2017

## MEMORANDUM:

**TO :** Robert Willie, Accounting manager  
OFFICE OF THE CONTROLLER

**FROM :** Arval T. McCabe  
Arval T. McCabe, Department Manager I  
Tourism Department  
DIVISION OF ECONOMIC DEVELOPMENT

**SUBJECT :** 164 Review-008926-Budget Drawdown Acct#510003/510006  
**REF :** Memo Dated October 30, 2017

I have adjusted the drawdown for account #510003 to reflect the real numbers that we discussed earlier today. I have made the adjustment to this account from \$1,812,395.00 to \$1,479,534.00 to reflect the amount of both accounts #510003/510006 totals to the drawdown amount of \$4,754,750.00, which is reflexed as the real number in your memo.

Your assistance to reconsider this drawdown approval is greatly appreciated. If you have any questions, contact me at extension 8501.

## ATTACHEMENTS

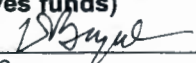
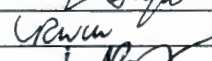
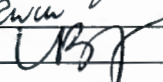
xc: File

510003 \$ 1,479,534  
510006 \$ 3,275,216

Document No. 008926Date Issued: 10/06/2017**SECTION 164 REVIEW FORM**Title of Document: Budget Drawdown Acct#:510003/510006 Contact Name: MCCABE, ARVAL T.Program/Division: DIV. OF ECONOMIC DEVELOPMENTEmail: arvaltmccabe@discovernavajo.com Phone Number: (928) 810-8501Division Director Approval for 164A: 

**Check document category; only submit to category reviewers. Each reviewer has a maximum 7 working days,** except Business Regulatory Department which has 2 days, to review and determine whether the document(s) are sufficient or insufficient. If deemed insufficient, a memorandum explaining the insufficiency of the document(s) is required.

**Section 164(A) Final approval rests with Legislative Standing Committee(s) or Council**

| <input type="checkbox"/>            | Statement of Policy or Positive Law:                                                                                              |                       | Sufficient                          | Insufficient                        |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------|-------------------------------------|
|                                     | 1. OAG: _____                                                                                                                     | Date: _____           | <input type="checkbox"/>            | <input type="checkbox"/>            |
| <input checked="" type="checkbox"/> | IGA, Budget Resolutions, Budget Reallocations or amendments: (OMB and Controller sign ONLY if document expends or receives funds) |                       |                                     |                                     |
|                                     | 1. OMB: <u></u>                                  | Date: <u>10-24-17</u> | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|                                     | 2. OOC: <u></u>                                  | Date: <u>10-30-17</u> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                     | 3. OAG: <u></u>                                  | Date: <u>11/3/17</u>  | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

**Section 164(B) Final approval rests with the President of the Navajo Nation**

|                          |                                                                                     |             |                          |                          |
|--------------------------|-------------------------------------------------------------------------------------|-------------|--------------------------|--------------------------|
| <input type="checkbox"/> | Grant/Funding Agreement or amendment:                                               |             |                          |                          |
|                          | 1. Division: _____                                                                  | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 2. OMB: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 3. OOC: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 4. OAG: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | Subcontract/Contract expending or receiving funds or amendment:                     |             |                          |                          |
|                          | 1. Division: _____                                                                  | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 2. BRD: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 3. OMB: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 4. OOC: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 5. OAG: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | Letter of Assurance/M.O.A./M.O.U./Other agreement not expending funds or amendment: |             |                          |                          |
|                          | 1. Division: _____                                                                  | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 2. OAG: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> | M.O.A. or Letter of Assurance expending or receiving funds or amendment:            |             |                          |                          |
|                          | 1. Division: _____                                                                  | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 2. OMB: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 3. OOC: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |
|                          | 4. OAG: _____                                                                       | Date: _____ | <input type="checkbox"/> | <input type="checkbox"/> |




## THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT  
JONATHAN NEZ VICE-PRESIDENT

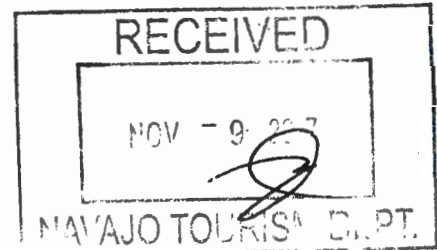
### Memorandum:

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

From:   
Robert Willie, Accounting Manager  
Office of the Controller

Date: November 8, 2017

Subject: 164 Review-008926-Budget Drawdown Acct#51003/510006, Memo dated  
Oct 30, 2017



The Office of the Controller has received updated referenced document.

1. There is sufficient amount to cover this request at this time, however all the reserves would be depleted. There will however be new revenue coming in during the fiscal year.

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



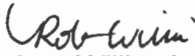
## THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT  
JONATHAN NEZ VICE-PRESIDENT

### Memorandum:

Date: October 30, 2017

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

From:   
Robert Willie, Accounting Manager  
Office of the Controller

Subject: 164 Review-008926-Budget Drawdown Acct#510003/510006

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

1. The Tourism Fund is requesting an increase to their budget allocation for FY 18 in the amount of Total amount of \$5,087,611 for the Tourism (BU 510003) \$1,812,395 and Tourism (BU 510006)(HOT Tax-NPRD) \$3,275,216.
2. The current fund balance of the Tourism Fund is \$4,754,750 which is insufficient to cover the \$5,087,611 requested.
3. If both of these requests are approved there will be nothing left in the reserve account for the Tourism Department.
4. Recommendation would be to wait for the fund balance to build up and then request the increase.

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





**NAVAJO NATION DEPARTMENT OF JUSTICE**  
**OFFICE OF THE ATTORNEY GENERAL**

ETHEL B. BRANCH  
ATTORNEY GENERAL

RODGERICK T. BEGAY  
DEPUTY ATTORNEY GENERAL

M E M O R A N D U M



TO: Arval T. McCabe, Department Manager I  
Tourism Department, Division of Economic Development

THROUGH:

  
LaTonia B. Johnson, Assistant Attorney General  
Economic/Community Development Unit, Dept. of Justice

FROM:

  
Adjua O. Adjei-Danso, Attorney-Candidate  
Economic/Community Development Unit, Dept. of Justice

DATE: November 14, 2017

SUBJECT: **Resubmitted Doc. No. 008926: Navajo Tourism Department  
Drawdown Request From HOT Fund**

The Department of Justice ("DOJ") has reviewed the above-mentioned document, a resubmittal by the Tourism Department. As indicated in a DOJ memorandum dated November 3, 2017, the first submission was found insufficient because the drawdown request exceeded what was available in the Tourism Fund.<sup>1</sup> The review request resubmitted by the Tourism Department has been revised so that the new total drawdown amount being requested equals what is available in the Tourism Fund. DOJ finds these submitted documents legally sufficient, but again notes the following:

1. The Tourism Department's ("Department") request of a drawdown from the Hospitality Occupancy Tax ("HOT") is in fact a request to increase the Department's annual budget allocation by a total of four million, seven hundred and fifty four thousand, seven hundred and fifty dollars (\$4,754,750.00). Per the Budget Instructions Manual, this budget allocation increase request requires approval by

<sup>1</sup> Doc. No. 008926: Navajo Tourism Department Drawdown Request From HOT Fund memorandum from Adjua Adjei-Danso (November 3, 2017).

Memorandum to: Arval T. McCabe, Department Manager I  
Re: Resubmitted Doc. No. 008926: Navajo Tourism Department  
Drawdown Request From HOT Fund  
November 14, 2017  
Page 2

the Department's oversight committee.<sup>2</sup> As such, this request must properly be made to the Resources and Development Committee, which oversees the Division of Economic Development, of which this Department is a part.

2. Additionally, as noted in the previously referenced DOJ memorandum, part of the Department's request for a funding increase is for the Parks and Recreation Department ("PRD").<sup>3</sup> In 2009, Navajo Nation Council amended the HOT Fund to allow taxes collected within any Navajo Tribal Park to be used exclusively by the PRD.<sup>4</sup> The associated Fund Management Plan has not been amended to reflect the HOT amendment however, so any fund increase request for PRD still goes through the Tourism Department. This results in the Tourism Department maintaining responsibility to ensure that the PRD spends its funds consistent with the amended HOT, which is beyond the purview of the Department. To address this issue, DOJ has and again recommends that the Department and the PRD enter into an intragovernmental agreement outlining that the PRD will only spend their HOT allocated funds consistent with the amended HOT language, or amend the Fund Management Plan to allow the PRD to make direct HOT funding requests.<sup>5</sup>

Please do not hesitate to contact me at 928-871-6933 if you have any questions regarding this memorandum. Thank you.

AAD/gj/250

xc: 2 N.N.C. § 164 (A) Reviewers

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<sup>2</sup> Budget Instructions Manual, § XIII (C) (1) (c)

<sup>3</sup> Doc. No. 008926: Navajo Tourism Department Drawdown Request From HOT Fund memorandum from Adjua Adjei-Danso (November 3, 2017).

<sup>4</sup> 24 N.N.C. § 741 (B)

<sup>5</sup> DOJ has previously sent such proposed amendments to the Tourism Department for consideration, and this issue was also previously raised in two earlier memoranda to the Tourism Department (see 164 Document No. 007651: Request to Increase Annual Allocation memorandum from Elizabeth Coronado (April 5, 2017), and Doc. No. 008926: Navajo Tourism Department Drawdown Request From HOT Fund memorandum from Adjua Adjei-Danso (November 3, 2017)).



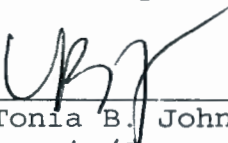
**NAVAJO NATION DEPARTMENT OF JUSTICE**  
**OFFICE OF THE ATTORNEY GENERAL**


ETHEL B. BRANCH  
ATTORNEY GENERAL

RODGERICK T. BEGAY  
DEPUTY ATTORNEY GENERAL

M E M O R A N D U M

TO: Arval T. McCabe, Department Manager I  
Tourism Department, Division of Economic Development

THROUGH:   
LaTonia B. Johnson, Assistant Attorney General  
Economic/Community Development Unit, Dept. of Justice

FROM:   
Adjua O. Adjei-Danso, Attorney-Candidate  
Economic/Community Development Unit, Dept. of Justice

DATE: November 3, 2017

SUBJECT: Doc. No. 008926: Navajo Tourism Department Drawdown  
Request From HOT Fund

The Department of Justice ("DOJ") has reviewed the above-mentioned document, finding it legally insufficient, and noting the following concerns:

1. The Tourism Department's ("Department") request of a drawdown from the Hospitality Occupancy Tax ("HOT") is in fact a request to increase the Department's annual budget allocation by a total of five million, eighty-seven thousand six hundred and eleven dollars (\$5,087,611). Per the Budget Instructions Manual, this budget allocation increase request requires approval by the Department's oversight committee.<sup>1</sup> As such, this request must properly be made to the Resources and Development Committee, which oversees the Division of Economic Development, of which this Department is a part;
2. As explained in the 30 October, 2017 memorandum issued by Mr. Robert Willie of the Office of the Controller, the amount requested by the Department exceeds what is

<sup>1</sup> Budget Instructions Manual, § XIII (C) (1) (c)

Memorandum to: Arval T. McCabe, Department Manager I  
RE: Doc. No. 008926: Navajo Tourism Department Drawdown Request From  
HOT Fund  
November 2, 2017  
Page 2

available in the HOT.<sup>2</sup> Per the advice provided by the Office of the Controller, the Department should consider an alternative to the requested increase;

3. Also as noted in Mr. Willie's memorandum, part of the Department's request for a funding increase is for the Parks and Recreation Department ("PRD").<sup>3</sup> In 2009, Navajo Nation Council amended the HOT Fund to allow taxes collected within any Navajo Tribal Park to be used exclusively by the PRD.<sup>4</sup> The associated Fund Management Plan has not been amended to reflect the HOT amendment however, so any fund increase request for PRD still goes through the Tourism Department. This results in the Tourism Department maintaining responsibility to ensure that the PRD spends its funds consistent with the amended HOT, which is beyond the purview of the Department. To address this issue, DOJ previously recommended that the Department and the PRD enter into an intragovernmental agreement outlining that the PRD will only spend their HOT allocated funds consistent with the amended HOT language, or amend the Fund Management Plan to allow the PRD to make direct HOT funding requests.<sup>5</sup>

Please do not hesitate to contact me at 928-871-6933 if you have any questions regarding this memorandum. Thank you.

AAD/gj/243

xc: 2 N.N.C. § 164 (A) reviewers

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<sup>2</sup> Memorandum from Robert Willie, Accounting Manager, Office of the Controller, to 2 NNC § 164 reviewers, Delegates (Oct. 30, 2017) (on file with Tourism Department).

<sup>3</sup> *Id.*

<sup>4</sup> 24 N.N.C. § 741 (B)

<sup>5</sup> DOJ has previously sent such proposed amendments to the Tourism Department for consideration, and this issue was also previously raised in an earlier memorandum to the Tourism Department (see 164 Document No. 007651: Request to Increase Annual Allocation memorandum from Elizabeth Coronado (April 5, 2017)).



# THE NAVAJO NATION



RUSSELL BEGAYE PRESIDENT  
JONATHAN NEZ VICE PRESIDENT

## MEMORANDUM

TO : ALL CONCERNED

FROM : Crystal Deschinny  
Crystal Deschinny, Division Director  
Division of Economic Development

DATE : October 02, 2017

SUBJECT : **Standing Delegation**

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The following department director will automatically assume the responsibility, during the times that I am on leave or on travel.

Anthony Perry, Department Manager, Project Development Department  
Bertha Aguirre, Department Manager, Real Estate Department  
Elaine Young, Department Manager, Small Business Development

This standing delegation gives authority to handle all routine operation of Division of Economic Development, except those needing attention of the Division Director.

I ask for your full cooperation to be given to the delegated, so that there is no interruption in services. Thank you for your cooperation and understanding.

### ACKNOWLEDGEMENT:

Anthony Perry  
Anthony Perry, Department Manager  
Project Development Department

Elaine Young  
Elaine Young, Department Manager  
Small Business Development Dept.

Bertha Aguirre  
Bertha Aguirre, Department Manager  
Real Estate Department



EDCAU-72-93

RESOLUTION OF THE  
ECONOMIC DEVELOPMENT COMMITTEE  
OF THE NAVAJO NATION COUNCIL

Recommending to the Budget and Finance Committee,  
the Approval Navajo Nation Tourism Fund Management Plan  
To Be Administered By the Navajo Tourism Department,  
Division of Economic Development

WHEREAS:

1. Pursuant to 2 N.T.C. Section 721, the Economic Development Committee of the Navajo Nation Council is established and continued as a standing committee of the Navajo Nation Council; and

2. Pursuant to 2 N.T.C. Section 724 (d) and (g), the Economic Development Committee of the Navajo Nation Council is the oversight authority for the Division of Economic Development with the authority to review and approve all proposed economic development projects which require the use of Navajo Nation funds; and to be the central point of contact for all economic development matters; and

3. Pursuant to 2 N.T.C. Section 724 (f), the Economic Development Committee of the Navajo Nation Council is authorized, in consultation with the Navajo Tax Commission, to make recommendations to the Navajo Nation Council regarding all taxation proposals affecting business or commercial activities, attached hereto as Exhibit "A"; and

4. On July 30, 1992, the President of the Navajo Nation signed into law the Navajo Nation Hotel Occupancy Tax, 24 N.T.C. Subsection 700 et. seq., (Exhibit "C") to become effective January 1, 1993; and

5. 24 N.T.C. Subsection 741 provides that the tax imposed shall be retained in a special fund entitled the "Navajo Nation Tourism Fund", which shall be administered by the Navajo Tourism Department and applied for the advancement of local tourism promotion and to develop projects throughout the Navajo Nation; and

6. The Navajo Tourism Department has developed a Navajo Nation Tourism Fund Management Plan (Exhibit "D"); and

7. The Economic Development Committee of the Navajo Nation Council has reviewed the Navajo Nation Tourism Fund Management Plan as reflecting the intent of the Hotel Occupancy Tax, 24 N.T.C. Subsection 700 et seq., attached hereto as Exhibit "B".

NOW THEREFORE BE IT RESOLVED THAT:

The Economic Development Committee of the Navajo Nation Council hereby recommends to the Budget and Finance Committee of the Navajo Nation Council, the approval of the Navajo Nation Tourism Fund Management Plan, attached hereto and incorporated herein as Exhibit "D".

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Economic Development Committee of the Navajo Nation Council at a duly called meeting at Window Rock, Navajo Nation (Arizona), at which a quorum was present and that same was passed by a vote of 6 in favor, 0 opposed and 0 abstained, this 11th day of August 1993.



David L. John, Chairperson  
Economic Development Committee

Motion: Emmett Bia  
Second: Herbert Pioche

## **Navajo Nation Tourism Fund Management Plan**

### **Section 1 - Authority**

The President of the Navajo Nation signed into law the Hotel Occupancy Tax, 24 N.T.C. 700-Resolution CJY-27-92 et.seq. which became effective January 1, 1993.

These revenues will be retained in a special fund entitled "Navajo Nation Tourism Fund" which will be administered by the Navajo Tourism Department.

This tax shall be administered by the Navajo Tourism Department, and which shall, consistent with the laws of the Navajo Nation and utilizing the prudent person rule, be applied for the advancement of local promotion, and to develop projects throughout the Navajo Nation. The Division of Economic Development and the Navajo Tourism Department are hereby authorized to develop and recommend to the Budget and Finance Committee of the Navajo Nation Council the fund's management plan.

### **Section 2 - Purpose**

The purpose of the Navajo Nation Tourism Fund is to provide funds for tourism promotion, tourism department operational funds; and for project development which includes the following, but is not limited to: the advertisement of Navajo people, scenery and facilities and for acquisition, construction, renovation and maintenance of tourism-related attractions and recreational facilities.

### **Section 3 - Objective**

To promote a positive image and develop infrastructure that will make the Navajo Nation more accommodating. This will increase visitation on the Navajo Nation and maintain tourism dollars to create job opportunities for the Navajo people and escalate the Navajo Nation economy.

### **Section 4 - Program Administration**

The Navajo Tourism Department shall propose, develop, and administer all tourism-related projects which require the use of this fund.

### **Section 5 - Use of Tax Proceeds**

The tax proceeds will be utilized for local tourism promotion and project development, which will include, but not be limited to: multi-media advertising and for the development of tourism-related facilities and projects.



#### **Section 6- Annual Budget/Expenditure Plan**

- A. An annual budget and expenditure plan for the Navajo Nation Tourism Fund shall be prepared for review and recommended for approval by the Economic Development Committee and Budget and Finance Committee of the Navajo Nation Council through the annual budget process.
- B. The plan shall include detailed projections of revenues for the coming fiscal year and detailed line item expenditures shall be processed as a budget justification and processed through normal tribal policy and procedures for review and approval.
- C. Carry-over funds shall remain in the Navajo Nation Tourism Fund Account to be used for the following year pursuant to an approved budget by the Navajo Nation Council. The revenues are credited against the expenditures and each year the balance in the account carries over into the following year without further action.

#### **Section 7 - Accounting, Expenditure Control and Responsibility**

- A. All funds received from the Navajo Nation Tourism Fund will be deposited through the Financial Services Department to the Cashiers Section within the Division of Finance.
- B. Expenditures within the Navajo Nation Tourism Fund will utilize the prudent person rule and will be in accordance with all normal tribal policies and procedures.
- C. Disbursement authorizations shall be signed by the Navajo Tourism Department director or delegated authority and the executive or deputy director of the Division of Economic Development.
- D. No expenditure shall be used for any illegal purpose or for the purpose of making political contributions to any candidate or for the purpose of making contributions to any individual, group, or organizations, whether for profit or on a non-profit basis.

#### **Section 8 - Audits and Reports**

- A. Accounting books for the Navajo Nation Tourism Fund shall be subject to periodic audits in conjunction with the regular tribal audit performed on all of the financial records of the Navajo Nation.
- B. The Navajo Tourism Department and Support Services directors within the Division of Economic Development shall make periodic written reports to the Economic Development and Budget and Finance Committees of the Navajo Nation Council on the status of the Navajo Nation Tourism Fund.

### **Section 9 - Legislative Oversight**

- A Pursuant to 2 N.T.C., Section 724 (g), the Economic Development Committee of the Navajo Nation Council shall serve as the oversight committee of the Division of Economic Development including those activities which deal with the planning, development, promotion and oversight of economic development activities.
- B Also, pursuant to 2 N.T.C., Section 374 (b) (1), and (b) (8), the Budget and Finance Committee shall review and recommend to the Navajo Nation Council the budgeting, appropriation, investment and management of all funds, including requiring reports from and to monitor the financial performance of all offices, divisions, departments, enterprises, authorities, committees, boards, commissions, or entities having oversight or control over fiscal matters or financial obligations to the Navajo Nation.

### **Section 10 - Amendments**

The Division of Economic Development and the Navajo Tourism Department are authorized to develop and make recommendations to amend the Navajo Nation Tourism Fund's management plan to the Budget and Finance Committee of the Navajo Nation Council.