23rd Navajo Nation Council

MEMORANDUM

To : Manuel Rico, Senior Programs and Projects Specialist
OFFICE OF LEGISLATIVE SERVICES

From : _____
Tom Platero, Executive Director
OFFICE OF LEGISLATIVE SERVICES

Date : January 9, 2019

Subject : ***23rd Navajo Nation Council Expired Legislation***

Pursuant to 2 N.N.C. § 164 (A) (1), "The last day for consideration of resolutions shall be December 31st of the year immediately preceding the swearing in of the new Council", the following legislation need to be closed out and labeled as "expired":

NAVAJO NATION COUNCIL:

0399-17	0424-17	0098-18	0136-18
0183-18	0224-18	0328-18	0344-18
0356-18	0358-18	0367-18	0373-18
0385-18	0393-18	0404-18	0416-18
0422-18			

NAABIK'IYATI' COMMITTEE:

0224-15	0361-16	0341-18	0406-18
0418-18	0427-18		

Post Office Box 3390 • Window Rock, AZ 86515 • Telephone (928) 871-6380 / 6381 / 6382 / 6383 / 6887 • Fax (928) 871-7259

BUDGET AND FINANCE COMMITTEE:

0021-17	0392-17	0099-18	0261-18
0287-18	0398-18	0435-18	0436-18

HEALTH, EDUCATION AND HUMAN SERVICES COMMITTEE:

0414-18	0419-18	0451-18

LAW AND ORDER COMMITTEE:

0114-17	0031-18	0217-18	0307-18
0353-18	0360-18	0364-18	0437-18

RESOURCES AND DEVELOPMENT COMMITTEE:

0402-15	0104-16	0121-16	0183-16
0282-16	0296-16	0370-16	0384-16
0135-17	0176-17	0386-17	0400-17
0076-18	0395-18	0415-18	0443-18

Legislation need to be closed out as soon as possible. If you have any questions, please let me know.

CONCURRENCE:

Honorable LoRenzo C. Bates, Speaker
23rd Navajo Nation Council

COPIES: Pete K. Atcitty, Chief of Staff, Office of the Speaker
Ed McCool, Acting Chief Legislative Counsel, Office of Legislative Counsel
Files

LEGISLATIVE SUMMARY SHEET
Tracking No. 0031-18

DATE: January 18, 2018

TITLE OF RESOLUTION: AN ACTION RELATING TO THE LAW AND ORDER AND BUDGET AND FINANCE COMMITTEES, RECOMMENDING AND APPROVING THE NAVAJO DIVISION OF PUBLIC SAFETY ALCOHOL TAX FUND MANAGEMENT PLAN

PURPOSE: The purpose of this legislation is to approve the Navajo Division of Public Safety Alcohol Tax Fund Management Plan.

This written summary does not address recommended amendments as may be provided by the standing committees. The Office of Legislative Counsel requests each Council Delegate to review each proposed resolution in detail.

5-DAY BILL HOLD PERIOD: 1 day
Website Posting Time/Date: 10:51 am 1/23/18
Posting End Date: 1/28/2018
Eligible for Action: 1/29/2018

Law & Order Committee
THENCE
Budget & Finance Committee

PROPOSED STANDING COMMITTEE RESOLUTION

23rd NAVAJO NATION COUNCIL – Fourth Year, 2018

INTRODUCED BY

(Sponsor)

TRACKING NO. 0031-18

AN ACTION

RELATING TO THE LAW AND ORDER AND BUDGET AND FINANCE COMMITTEES, RECOMMENDING AND APPROVING THE NAVAJO DIVISION OF PUBLIC SAFETY ALCOHOL TAX FUND MANAGEMENT PLAN

BE IT ENACTED:

Section One. Authority

A. The Law and Order Committee (LOC) and the Budget and Finance Committee (BFC) are standing committees of the Navajo Nation Council. 2 N.N.C. § 600(A) and 300(A).

B. The LOC has oversight of the Division of Public Safety. 2 N.N.C. § 601(C)(1).

C. The BFC is empowered to approve fund management plans upon the recommendation of the appropriate oversight committee and the affected division or branch. 2 N.N.C. § 301(B)(14).

Section Two. Findings

A. The Navajo Division of Public Safety Alcohol Tax Fund Management Plan is attached as **Exhibit A**.

B. The Division of Public Safety was directed to develop a Navajo Division of Public Safety Alcohol Tax Fund Management Plan pursuant to Navajo Nation Council Resolution CJY-31-15, Section 3. Resolution CJY-31-15 is attached as **Exhibit B**.

C. The Executive Official Review is attached as **Exhibit C**. The Office of Management and Budget have indicated the Navajo Division of Public Safety Alcohol Tax Fund Management Plan is insufficient and suggested several areas for revision. The Office of the Controller and the Department of Justice have indicated the Navajo Division of Public Safety Alcohol Tax Fund Management Plan is sufficient.

Section Three. Approval

The Navajo Nation approves the Navajo Division of Public Safety Alcohol Tax Fund Management Plan attached as **Exhibit A**.

EXHIBIT
A

NAVAJO DIVISION OF PUBLIC SAFETY
ALCOHOL TAX FUND MANAGEMENT PLAN

I. ESTABLISHMENT

There is hereby established the Navajo Division of Public Safety Fund Management Plan for use by the Navajo Police Department.

II. CRITERIA

1. Navajo Police Department ("NPD") will be receiving an annual allocation of revenue from the Alcohol Tax Fund generated from Navajo Gaming Enterprise, Navajo Nation Casinos. Attached hereto as Exhibit A.

2. The estimated funds will be provide to NDPS from Navajo Nation Office of Navajo Tax Commission based on prior year revenue collection.

3. NPD will use the funds generated to support selective "Traffic & Enforcement", Saturation Patrol, Seat Belt and Child Restraint laws operation needs for NPD police officers. This includes using the fund for personnel related expenses for overtime, equipment, supplies, public awareness information, and promotional items.

4. The funds paid from this account cannot be expended or allocated to uses other than those described in paragraph 3.

5. The funds will be expended in accordance with Navajo Nation law, including the Navajo Business Opportunity Act.

6. Unexpended revenue generated shall be non-expiring and remain in the account until fully expended.

III. EXPENDITURE REQUIREMENTS

All funds paid under this fund shall be deposited with the Office of the Controller and the NN Controller's Office shall establish a new fund, separate from the general fund. All deposits to this new fund will be credited to NPD and all expenditures to this new fund will be dedicated to the use of NPD Police Services. All funds received both existing and forthcoming shall be credited to this new account.

1. The Chief of Police, in the manner prescribed by Navajo Nation policy, procedure, law, rule and regulation, shall prepare an annual budget for the fund. This budget

will be reviewed and approved by the appropriate offices and authorities. The budget shall include a projection of the funds that will be generated set out in the fund and will be allocated and expended consistent with Sections II (3).

2. The Accounting Manager(s), Office of the Controller and Office of Management and Budget, in a manner prescribed by Navajo Nation policy, procedure, law, rule and regulation, shall (1) establish a Revenue Fund Account for the deposit of funds described in Section II(2) above; (2) review and regulate expenditures from such fund to ensure compliance with existing Navajo Nation policy, procedure, law, rule or regulations regarding the fund; and (3) maintain an accurate accounting of all transactions.

IV. AMENDMENTS

This Fund Management Plan may be amended from time to time by the Budget and Finance Committee of the Navajo Nation Council upon the recommendation of the Director of the Division of Public Safety.

EXHIBIT
B

CJY-31-15

RESOLUTION OF THE
NAVAJO NATION COUNCIL

23rd NAVAJO NATION COUNCIL—FIRST YEAR, 2015

AN ACT

RELATING TO HEALTH, EDUCATION AND HUMAN SERVICES, RESOURCES AND DEVELOPMENT, BUDGET AND FINANCE, LAW AND ORDER, NAABIK'ÍYÁTI' AND NAVAJO NATION COUNCIL; AMENDING NAVAJO NATION CODE TITLE 24 BY ENACTING THE ALCOHOL TAX

BE IT ENACTED:

Section One. Findings

A. The Navajo Nation Council established the Health, Education and Human Services Committee (HEHS) as a Navajo Nation standing committee and as such empowered HEHS to review and recommend resolutions regarding social services. 2 N.N.C. §§ 164 (A)(9), 400 (A), 401 (B)(6)(a) (2012) *see also* CO-45-12.

B. The Navajo Nation Council established the Resources and Development Committee (RDC) as a Navajo Nation standing committee and as such empowered RDC to review and to make recommendations to the Navajo Nation Council for final approval, resolutions regarding taxation proposals affecting business or commercial activities. 2 N.N.C. §§ 164 (A)(9), 500 (A), 501 (B)(4)(d) (2012) *see also* CO-45-12.

C. The Navajo Nation Council established the Budget and Finance Committee (B&F) as a Navajo Nation standing committee and as such empowered B&F to review and to recommend to the Navajo Nation Council resolutions regarding fund management. 2 N.N.C. §§ 164 (A)(9), 300 (A), 301 (B)(2) (2012) see also CO-45-12.

D. The Navajo Nation Council established the Law and Order Committee (LOC) as a Navajo Nation standing committee and as such empowered LOC to review and make recommendations to

the Navajo Nation Council on proposed Navajo Nation Code amendments and enactments. 2 N.N.C. §§ 164 (A)(9), 600 (A), 601 (B)(14) (2012) *see also* CO-45-12.

E. The Navajo Nation Council established the Naabik'íyáti' Committee as a Navajo Nation standing committee and as such proposed legislation that requires final action by the Navajo Nation Council shall be assigned to the Naabik'íyáti' Committee. 2 N.N.C. §§ 164 (A)(9), 700 (A) (2012) *see also* CO-45-12.

F. The Navajo Nation Council must review and approve enactments of positive law. 2 N.N.C. § 164 (A) (2012) *see also* CO-45-12.

G. The Navajo Nation Council recognized in Diyin Bits'ąądęę Beehaz'áanii that they will "use their experience and wisdom to always act in the best interest of the people ...ensure the rights and freedoms of the generations yet to come...[and] enact policies and laws to address the immediate and future needs..." 1 N.N.C. § 203 (A) and (D) (2009).

H. The Navajo Nation finds the following Navajo Nation Code amendment, Title 24, in the Navajo Nation's best interest.

Section Two. Amendments to Title 24 of the Navajo Nation Code

The Navajo Nation hereby amends Title 24 of the Navajo Nation Code, 24 N.N.C. §§ 1201-1224, as follows:

NAVAJO NATION CODE ANNOTATED

TITLE 24. TAXATION

CHAPTER 12. ALCOHOL TAX

§1201. Short title

The tax imposed by this Chapter shall be called the "Alcohol Tax".

§1202. Purpose

The Navajo Nation Council hereby enacts this tax for the privilege of engaging in business activity within the Navajo Nation, and for purposes of defraying necessary governmental expenses incurred in providing for the public welfare.

§1203. Tax Imposed

A tax is hereby imposed on the gross receipts of a person. The tax due for a period is determined by first calculating applicable gross receipts from all alcoholic beverages sold for a period, and then multiplying those gross receipts from all alcoholic beverages sold by the applicable tax rate.

§1204. Legal Incidence and Responsibility for Payment

There is hereby levied and imposed by this Chapter for each period a tax upon the first sale by any retailer or distributor of Alcohol products.

§1205. Rate of Tax

A. The tax imposed by this Chapter is imposed at a rate of not less than two percent (2%), nor more than six percent (6%), which shall be specifically established by regulations promulgated by the Navajo Tax Commission. Until a rate is established, the rate shall be three and a quarter percent (3.25%) of all alcoholic beverages sold (.0325 x all alcoholic beverages sold).

B. This section imposes an additional tax rate over and above the tax rate approved by the Navajo Tax Commission in accordance with 24 N.N.C. § 605 (A).

C. Alcohol Tax shall not be administered in accordance with the Junk Food Tax.

§1206. Administration

All provisions of the Uniform Tax Administration Statute apply to this Chapter. The Navajo Nation Council charges the Office of the Navajo Tax Commission with the administration of this tax. The Office of Navajo Tax Commission shall retain one quarter (0.25%) percent of all gross sales for administrative expenses.

§1207. Definitions

Subject to additional definitions (if any) contained in the subsequent sections of this Chapter, and unless the context otherwise requires, in this Chapter:

A. "Alcoholic beverages" shall mean distilled or rectified spirits, potable alcohol, brandy, whiskey, rum, gin, aromatic bitters, or any similar beverage, including blended or fermented beverages, dilutions or mixtures of one or more of the foregoing containing more than one-half of one percent alcohol by volume, but "alcoholic beverages" does not include medicinal bitters;

B. "Beer" shall mean an alcoholic beverage obtained by the fermentation of any infusion or decoction of barley, malt and hops or other cereals in water and includes porter, beer, ale and stout;

C. "Cider" shall mean an alcoholic beverage made from the normal alcoholic fermentation of the juice of sound, ripe apples that contains not less than one-half of one percent of alcohol by volume and not more than seven percent of alcohol by volume;

D. "Office of the Navajo Tax Commission" is located within the Navajo Nation Executive Branch and is responsible for the administration of the Navajo Tax Code. "Commission" means the Navajo Tax Commission.

E. "Person" as defined in the Uniform Tax Administration Statute, shall include any organization, whether a sole proprietorship, partnership, joint venture, trust, estate, unincorporated association, company, corporation, or

government (other than the Navajo Nation government), or any part, division, or agency of any of the foregoing, and an individual or group of individuals. In accordance with §1208 of this Chapter, "person" for purposes of the Alcohol Tax shall include the government of the Navajo Nation, or political subdivisions or enterprises thereof.

F. "Spirituous liquor" shall mean an alcoholic beverage, except fermented beverages such as wine, beer, cider and ale;

G. "Wine" shall mean an alcoholic beverage other than cider that is obtained by the fermentation of the natural sugar contained in fruit or other agricultural products, with or without the addition of sugar or other products, and that does not contain more than twenty-one percent alcohol by volume.

§1208 Navajo Nation Government

A. Sales by corporations owned by the Navajo Nation government or any political subdivision thereof shall be fully subject to the tax imposed by this Chapter.

B. Sales by the government of the Navajo Nation, or political subdivisions or enterprises thereof, shall be subject to the tax imposed by this Chapter.

§1209 Exemptions and Exclusions

A. The tax imposed by this Chapter does not apply to gross receipts generated directly by the following:

1. Sales for resale;
2. Sales related to agricultural, farming, or livestock activities conducted within the Navajo Nation;
3. Sales, other than sales from an unrelated trade or business as defines in §§511 - 513 of the Internal

Revenue Code, by any person operating exclusively for non-profit or charitable purposes, and recognized as such pursuant to § 501 (C)(3) and 501 (C)(19) of the United States Internal Revenue Code at the time of sale;

4. Sales by hospitals and health-care organizations or facilities, such as nursing care institutions, residential care and mental health facilities, senior citizen care facilities or retirement homes, kidney dialysis facilities and blood banks, or other facilities which provide medical care and services.

B. Nothing in this Chapter shall be construed as imposing directly upon the United States a tax which is prohibited by Federal Law.

§1210. Filing of Return

A. Each person must file a return indicating all sales from applicable gross receipts and the tax due under this Chapter for each period by the fifteenth day of the second month after the end of each calendar quarter. Returns are due on February 15, May 15, August 15, and November 15 of each calendar year.

B. The Commission may by form or regulation require that other information, records or relevant documents which it deems necessary for the proper and efficient administration of this Chapter be included with the return and signed by a specified person.

§1211. Payment of Tax

Payment in full of the taxes owed for a particular period is due on the same date that the completed return for that same period is due. The Office of the Navajo Tax Commission, however, may require payment of any taxes due on a monthly basis.

§1212. Recordkeeping

A. Each person shall keep all records which pertain to or relate in any manner to all alcohol sales from any business activity engaged in at any time by such person. Such records shall be maintained separately for each reporting period during which a person is engaged in business activity.

B. Records required to be kept must be preserved for four years beyond the end of the period for which the records relate.

§1213. Allocation of Revenue

After allocation to permanent or special revenue funds as required by Navajo Nation law, and allocation to the Tax Administration Suspense Fund as required by the fiscal policy adopted by the Navajo Tax Commission for such Fund, the net revenue from this Chapter shall be dedicated to the Division of Public Safety's use. The alcoholic beverage tax revenues shall be retained in a special fund entitled "Division of Public Safety Alcohol Tax Fund" and shall be administered by the Division of Public Safety Executive Director, with the Navajo Nation laws and utilizing the prudent person rule, be applied for the appropriate expenditure of the Division. The Division of Public Safety is authorized to develop and recommend to the Navajo Nation Budget and Finance Committee the fund management plan.

§1214. No Conflict with Local Governance Act

The provisions of this Chapter and corresponding regulations shall not be construed inconsistently with the Local Governance Act, 26 N.N.C §§ 1-2008.

§1215. Severability

If any provision of this Chapter, as amended, or its application to any person or circumstance, is held invalid by a final judgment of a court of competent jurisdiction, the invalidity shall not affect other provisions or applications of the Chapter which can be given effect without the invalid provision or application, and to this end, the provisions of this Chapter are severable.

§1216. Repeals

All laws or parts of laws (or attachments thereto) which are inconsistent with the provisions of this Chapter are hereby repealed, including, without limitation, any law purporting to waive any right of taxation by the Navajo Nation.

§1217. Reserved

§1218. Reserved

§1219. Reserved

§1220. Reserved

§1221. Reserved

§1222. Reserved

§1223. Reserved

§1224. Reserved

***

Section 3. Development of a Fund Management Plan

The Division of Public Safety is directed to develop a Division of Public Safety Alcohol Tax Fund Management Plan.

Section 4. Effective Date

The amendments enacted herein shall be effective pursuant to 2 N.N.C. §221(B), and after the Navajo Tax Commission has promulgated the regulations, but no later than October 1, 2015.

Section 5. Codification

The provisions of the Act which amend or adopt new sections of the Navajo Nation Code shall be codified by the Office of Legislative Counsel. The Office of Legislative Counsel shall incorporate such amended provisions in the next codification of the Navajo Nation Code.

Section 6. Savings Clause

Should any portion of the amendment enacted herein be determined invalid by the Navajo Nation Supreme Court, or the District Court of the Navajo Nation, without appeal to the Navajo Nation Supreme Court, those portions not determined invalid shall remain in law of the Navajo Nation.

CERTIFICATION

I hereby certify that the foregoing resolution was duly considered by the Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona) at which a quorum was present and that the same was passed by a vote of 10 in favor and 9 opposed, this 23rd day of July 2015.

LoRenzo Bates, Speaker
Navajo Nation Council

7/29/15
Date

Motion: Honorable Davis Filfred
Second: Honorable Otto Tso

ACTION BY THE NAVAJO NATION PRESIDENT:

1. I hereby sign into law the foregoing legislation, pursuant to 2 N.N.C. §1005 (C)(10), on this 7th day of August 2015.

Russell Begaye, President
Navajo Nation

2. I hereby veto the foregoing legislation, pursuant to 2 N.N.C. §1005 (C) (11), this _____ day of _____ 2015 for the reason(s) expressed in the attached letter to the Speaker.

Russell Begaye, President
Navajo Nation

EXHIBIT C

Document No. 008336 Date Issued: 07/10/2017

EXECUTIVE OFFICIAL REVIEW

Title of Document: NDPS Fund Mgmt Alcohol Tax Contact Name: TOM, MICHELE M

Program/Division: DIVISION OF PUBLIC SAFETY

Email: mmtom@navajo-nsn.gov Phone Number: 928-871-7584

			Sufficient	Insufficient
☐ **Business Site Lease**				
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:	D Byal - See Memo	Date: 9-19-17	☐	☑
2. Office of the Controller:		Date: 12.20.17	☑	☐
3. Office of the Attorney General:		Date: 1/11/18	☒	☐
☐ **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: (recommendation only)		Date:	☐	☐
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:	☐	☐

Pursuant to 2 N.N.C. § 164 and Executive Order Number 07-2013

☐ **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

RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE PRESIDENT

September 19, 2017

MEMORANDUM

TO : Jesse Delmar, Division Director
Division of Public Safety

FROM : Janet Mc Cabe, Senior Management Analyst
Management & Policy Section/OMB

SUBJECT: 164 NUMBER 008336 / DPS FUND MANAGEMENT PLAN – ALCOHOL TAX FUND

The Office of Management and Budget (OMB) has completed the review of the proposed Fund Management Plan (FMP) pertaining to the Alcohol Tax Fund dated July 10, 2017. OMB has the following concerns:

1. It is not clear that this FMP is new or amending a prior version. Please include any and all strike outs and/or underlining, as applicable.
2. Based upon this proposed FMP per Resolution CJY-31-15: the Division of Public Safety will receive an annual allocation of revenue from the Alcohol Tax Fund generated by the Navajo Gaming Enterprise, Navajo Nation Casinos, per Exhibit "A". There is no Exhibit "A" attached.
3. It is recommended that this language be used in Section I. *Establishment*: "*There is hereby established Navajo Division of Public Safety Alcohol Tax Fund Management Plan (herein after "Fund") for use by the Division of Public Safety (DPS) and the Resources and Development Committee of the Navajo Nation Council shall provide legislative oversight.*"
4. Establish Section II, Purpose
   This section should reference to: The Purpose of the Fund is for Division of Public Safety to cite, i.e., the goals, development and improvement to provide common benefits to the local communities within the five Police Districts and program operational costs and support services.
5. Establish: Section III. Administration.
   A. Funding Source.
   This section should reference the funding source for this Fund Management Plan in which the revenue generated by Section Two. Amendments to Title 24 of the Navajo Nation Code. The Navajo Nation

hereby amends Title 24 of the Navajo Nation Code, 24, N.N.C. §§1201-1124 as follows: Navajo Nation Code Annotated Title 24 Taxation, Chapter 2. Alcohol Tax and Legislative Resolution CJY-31-15 and other funds appropriated or allocated by the Navajo Nation Council.

B. Program Management

DPS shall have the authority and responsibility to use the funds to stimulate and provide multi public safety services and public safety activities in accordance with the Fund Management Plan.

6. Establish Section IV. Fund Management
   A. Budgeting
      Expenditures from this Fund shall be budgeted annually in accordance with the established Navajo Nation budget policies and procedures
   B. Fund Accounting
      The records and books for account for the Fund shall be kept separate with its own balance sheet and revenue and expenditure statement. The day-to-day accounting shall be performed by the Office of the Controller, in accordance with Generally Accepted Accounting Principles.
   C. Reports
      DPS, Principal Accountant shall account for expenditures of funds. Such accounting shall be reported to the Law and Order Committee of the Navajo Nation Council as a part of the annual Navajo Nation budget process.
7. Establish: Section V. Project Activities
   The Fund shall be used for equitably among the five Police District community public safety activities, program operational and support services. Such expenses to be funded shall include the following development activities:
8. "Criteria" for #1, #2, and #3, statements should be utilized as the purpose of the Criteria.
9. Establish: Section VI. as the "Restriction" for #4.
10. Establish: Section VII. as the "Compliance for #5.
11. Establish: Section VIII as the "Unexpended Funds for #6
12. Establish: Section IX. Effective Date
    The effective date of the Fund shall be October 01, 2017 and shall remain in effect until the Budget and Finance Committee of the Navajo Nation Council terminates this Fund.
13. Establish: Section X. Audit Requirement
14. The Fund shall be audited annually as part of the overall audit of the Navajo Nation Government by independent auditors.
15. Establish: Section XI. Amendments
16. The Navajo Nation Division of Public Safety Alcohol Tax Fund and Fund Management Plan shall be amended by the Budget and Finance Committee of the Navajo Nation Council, upon recommendation by the Division of

Public Safety and Resources and Development Committee of the Navajo Nation Council.

However, 164 Review for #008336 for the proposed Fund Management Plan – Alcohol Tax Fund for the Division of Public Safety will continue the review process with the above notation and will also seek legal counsel advice from the Department of Justice.

CONCURRENCE:

Dominic Beyal, Executive Director
Office of Management and Budget

cc: Michelle Tom, Senior Contract Analyst
Division of Division of Public Safety
OMB/Management and Policy Section

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: December 20, 2017

Subject: 164 Review-008336-NDPS Fund Management Plan Alcohol Tax

The Office of the Controller has received updated referenced document.

1. The Alcohol Tax was passed via CJY -31-15. The Fund DPS Alcohol Tax was set up within the Financial Management Information System with the balance sheet account 1390 and Business unit 516001.
2. Public Safety was to develop and recommend a Fund Management Plan.
3. Once fund management plan is passed the recommended revenue projection will be generated and sent to the program as well as the Office of Management and Budget.

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

NAVAJO NATION DEPARTMENT OF JUSTICE

DOCUMENT REVIEW REQUEST FORM

☐ RESUBMITTAL

RECEIVED DEC 21 2017 DEPARTMENT OF JUSTICE RECEPTIONIST DESK

DOJ
12/21/17 11:18am
DATE / TIME
☐ 7 Day Deadline
DOC #: 008336
SAS #:
UNIT: HSGU

*** FOR NNDOJ USE ONLY - DO NOT CHANGE OR REVISE FORM. VARIATIONS OF THIS FORM WILL NOT BE ACCEPTED. ***

CLIENT TO COMPLETE

DATE OF REQUEST: 12/21/17 ENTITY/DIVISION: NDPS
CONTACT NAME: Michele Tom DEPARTMENT: Police dept
PHONE NUMBER: 928-871-7584 E-MAIL: mmtom@navajo-nsn.gov

TITLE OF DOCUMENT: NDPS Fund Mgmt Alcohol Tax

#99

DOJ SECRETARY TO COMPLETE

DATE/TIME IN UNIT: 12/21 @ 3:00 REVIEWING ATTORNEY/ADVOCATE: RS 12/21/17

DATE/TIME OUT OF UNIT: 1/11/18 @4:10

DOJ ATTORNEY / ADVOCATE COMMENTS

Appears legally sufficient.

REVIEWED BY: (*PRINT*)	DATE / TIME	SURNAMED BY: (*PRINT*)	DATE / TIME
		Yandis Martino	1/11/18 11:20

DOJ Secretary Called: NO ANS Emailed Michele for Document Pick Up on 1/18/18 at 4:10 By: jm

PICKED UP BY: (*PRINT*) DATE / TIME:

NNDOJ/DRRF-July 2013

Document No. 008336 Date Issued: 07/10/2017

EXECUTIVE OFFICIAL REVIEW

Title of Document: NDPS Fund Mgmt Alcohol Tax Contact Name: TOM, MICHELE M

Program/Division: DIVISION OF PUBLIC SAFETY

Email: mmtom@navajo-nsn.gov Phone Number: 928-871-7584

			Sufficient	Insufficient
☐ **Business Site Lease**				
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:	D Byal - See Memo	Date: 9-19-17	☐	☑
2. Office of the Controller:	[illegible]	Date: 12.20.17	☑	☐
3. Office of the Attorney General:	[illegible]	Date: 1/11/18	☒	☐
☐ **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: (recommendation only)		Date:	☐	☐
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:	☐	☐

Pursuant to 2 N.N.C. § 164 and Executive Order Number 07-2013

NAVAJO NATION
DIVISION OF PUBLIC SAFETY (NDPS)

July 10, 2017

MEMORANDUM:

TO : 164 Packet Reviewers

FROM : Michele Tom

Michele Tom, Senior Contract Analyst
Navajo Division of Public Safety

SUBJECT : NDPS Fund Management

This 164 document is the Fund Management Plan for revenue received from the DPS Alcohol Tax Fund for Division of Public Safety.

Attachments to the packet include:
a. Fund Management Plan
b. Budget
c. Exhibits

Your review and signature to this 164 document is requested. Should you have any questions regarding this matter, please do not hesitate to call me at 928-871-6581 or call Michele Tom at 928-871-7584.

FY __2018___

THE NAVAJO NATION
PROGRAM BUDGET SUMMARY

BUDGET FORM 1

PART I. Business Unit No.: 516001 Program Title: DPS Alcohol Tax Fund Division/Branch: Public Safety / Executive

Prepared By: Michele Tom Phone No.: 928-871-7584 Email Address: mmtom@navajo-nsn.gov

PART II. FUNDING SOURCE(S)	Fiscal Year Term	Amount	% of Total
DPS Tax Fund	10/01/17-9/30/18	120,000.00	$1.00
	TOTAL:	$120,000.00	100%

PART III. BUDGET SUMMARY	Fund Type Code	(A) NNC Approved Original Budget	(B) Proposed Budget	(C) Difference (Column B - A)
2001 Personnel Expenses				0
3000 Travel Expenses				0
3500 Meeting Expenses				0
4000 Supplies	5		70,000	70,000
5000 Lease and Rental				0
5500 Communications and Utilities				0
6000 Repairs and Maintenance	5		25,000	25,000
6500 Contractual Services				0
7000 Special Transactions	5		25,000	25,000
8000 Public Assistance				0
9000 Capital Outlay				0
9500 Matching Funds				0
9500 Indirect Cost				0
TOTAL		$0.00	120,000.00	120,000

PART IV. POSITIONS AND VEHICLES	(D)	(E)
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.

Phillip Francisco, Chief of Police
SUBMITTED BY: Program Manager's Printed Name

SUBMITTED BY: Program Manager's Signature and Date

Jesse Delmar, Division Director
APPROVED BY: Division Director/Branch Chief's Printed Name

120117
APPROVED BY: Division Director/Branch Chief's Signature and Date

FY __2018___

THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA

BUDGET FORM 2

PART I. PROGRAM INFORMATION:

Business Unit No.: 516001 Program Name/Title: DPS Alcohol Tax Fund

PART II. PLAN OF OPERATION REFERENCE/LEGISLATED PROGRAM PURPOSE:

(GSCJA-04-08) The purpose of the Navajo Police Department is to enforce all Navajo Nation laws within the territorial jurisdiction of the Navajo Nation, as defined by Title N.N.C. §254 & 18 U.S.C §1151, to provide effective and efficient law enforcement services on a twenty-four (24) hour basis to protect life and property, and to screen all police personnel to determine their level of enforcement skills and knowledge and provide them with the necessary law enforcement educations to achieve full potential as Navajo Nation law enforcement officers. The application of these objectives are subject to availability of funds.

PART III. PROGRAM PERFORMANCE CRITERIA:

	1st QTR		2nd QTR		3rd QTR		4th QTR	
	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
1. Program Performance Area: Conduct Navajo Nation wide DUI checkpoints at all 7 Police Districts Goal Statement: To apprehend impaired drivers and confiscate illegal alcohol/drugs; 3 district per quarter	3		3		3		3	
2. Program Performance Area: Conduct Navajo Nation wide Saturation Patrols Goal Statement: To safely conduct operations on roadways and communities where alcohol/drugs are present; 3 ops per qua	3		3		3		3	
3. Program Performance Area: Conduct Navajo Nation wide Seat Belt and Child restraint laws operation Goal Statement: To safely conduct operations on roadways; 3 per quarter	3		3		3		3	
4. Program Performance Area: Maintain selective enforcement in areas of community needs Goal Statement: Conduct two (2) selective enforcements per quarter	2		2		2		2	
5. Program Performance Area: Goal Statement:								

PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.

Phillip Francisco, Chief of Police
Program Manager's Printed Name

12/4/17
Program Manager's Signature and Date

Jesse Delmar, Division Director
Division Director/Branch Chief's Printed Name

12/5/17
Division Director/Branch Chief's Signature and Date

FY _2018___

THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

BUDGET FORM 4

PART I. PROGRAM INFORMATION:

Program Name/Title: DPS Alcohol Tax Fund **Business Unit No.:** 516001

PART II. DETAILED BUDGET:

(A) Object Code (LOD 6)	(B) Object Code Description and Justification				(C) Total by DETAILED Object Code	(D) Total by MAJOR Object Code
	4000 SUPPLIES					70,000
	Desktop supplies, folders, envelops, pens and pencils. PowerPoint projector and laptops. Computer/Xerox toner cartridges. Printing of manuals, brochures, binding, photocopying and publication subscriptions. Non-capital items that have a value of less than $5,000 and other supplies for the day to day operation of the program.					
4120	Office Supplies				15,000	
		4130	General Office Supplies	$15,000.00		
4200	Non-Capital Assets				20,000	
		4220	Non-Cap Analytical Equipment	$20,000.00		
4410	Operating Supplies				35,000	
		4420	General Operating Supplies	$21,000.00		
		4530	Printing/Binding/Photocopying	$7,000.00		
		4550	Media Supplies	$7,000.00		
	6000 REPAIRS AND MAINTENANCE					25,000
	Annual Repair & maintenance fees for furniture, equipment, and computer upgrade software.					
6110	Supplies				15,000	
		6120	Furniture & equipment R &M Services	$15,000.00		
6300	Technology				10,000	
		6310	Computer Hardware R & M	$10,000		
	7000 SPECIAL TRANSACTIONS					25,000
	Promote and advertise programs' initiative. Gifts and awards to be presented to employees. Catering and refreshments for dept. special events. Print advertising and employee training fee. Required insurance premiums.					
7110	Programs				25,000	
		7130	Promotional Items	$20,000.00		
		7180	Catering	$5,000.00		
				TOTAL	120,000	120,000

THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE PRESIDENT

NAVAJO DIVISION OF PUBLIC SAFETY
Office of the Division Director

MEMORANDUM

TO : TO WHOM IT MAY CONCERN

FROM : Jesse Delmar, Division Director
Division of Public Safety

DATE : July 05, 2017

SUBJECT : **STANDING DELEGATION OF AUTHORITY**

This is notification that the following personnel have signature authority for Navajo Division of Public Safety, in my absence. They shall have the authority to administer, oversee, and monitor routine tasks in carrying all the duties and responsibilities associated with this office. This delegation is not transferable and shall not be sub-delegated.

ACKNOWLEDGED:

1. Phillip B. Francisco, Chief of Police
Navajo Police Department
Date: 7/5/17

2. Dale West, (D) CI Director
Department of Criminal Investigations
Date: 7/5/17

3. Delores Greyeyes, Department Manager III
Department of Corrections
Date: 7-7-17

Your utmost consideration and adherence is greatly appreciated. Should you have any questions or concerns, please contact this office at 928.871.6581.

DISTRIBUTION

THE NAVAJO NATION

RUSSELL BEGAYE
JONATHAN NEZ

MEMORANDUM:

DATE : June 12, 2017

TO : Jessie Delmar, Executive Director
Division of Public Safety

FROM : Carolyn A. Bailey, Principal Accountant
General Accounting/Office of the Controller

SUBJECT : **Assigned Business Unit(s)**

Pursuant to CJY-31-15, new Business Unit has been assigned (See attached list) as follows:

New Business Units	Description
1390	**DPS ALCOHOL TAX FUND**
516001	**DPS ALCOHOL TAX FUND**

The account information has been entered into FMIS /JDEdwards on 06-12-17. Please provide the following information to the following respective departments.

1. **"Budget Justification"** to OMB
2. **"Expenditure Authorized Signature"** form to Accounts Payable
3. **"Fund Management Plan"** to Budget and Finance Committee

Your cooperation and assistance in providing this information to the respective program/chapters and personnel is appreciated. Any questions concerning the new assigned business units should be directed to General Accounting at telephone number 810-8543.

CONCURRENCE:

Pearline Kirk, Controller
Office of the Controller

Attachments: (2)

Xc: Emmett Francis, Budget Officer/OMB
File/Chrono

Business Units by Company - Work With Business Units Query: All Records

Row Form Report Tools

Company

Records 1 - 2

Custor

01390

Business Unit	Description	L D	P E	Address Number	Co	Agenc
1390	DPS ALCOHOL TAX FUND	2			01390	
516001	DPS ALCOHOL TAX FUND	2		53807	01390	

Business Units by Company - Work With Business Units

Query: All Records

Row Form Report Tools

Company

Records 1 - 2

Business Unit	Description	L D	P E	Address Number	Co	Custor Agenc
					01390	
1390	DPS ALCOHOL TAX FUND	2			01390	
516001	DPS ALCOHOL TAX FUND	2		53807	01390	

Office of Legislative Counsel
Telephone: (928) 871-7166
Fax # (928) 871-7576

Honorable LoRenzo Bates
Speaker
23rd Navajo Nation Council

MEMORANDUM

TO: Honorable Edmund Yazzie
23rd Navajo Nation Council

FROM: KL Lowell
Kristen Lowell, Principal Attorney
Office of Legislative Counsel

DATE: January 19, 2018

SUBJECT: **AN ACTION RELATING TO THE LAW AND ORDER AND BUDGET AND FINANCE COMMITTEES, RECOMMENDING AND APPROVING THE NAVAJO DIVISION OF PUBLIC SAFETY ALCOHOL TAX FUND MANAGEMENT PLAN**

As requested, I have prepared the above-referenced proposed resolution and associated legislative summary sheet pursuant to your request for legislative drafting. Based on existing law and review of documents submitted, the resolution as drafted is legally sufficient. As with any action of government however, it can be subject to review by the courts in the event of proper challenge.

Please ensure that his particular resolution request is precisely what you want. You are encouraged to review the proposed resolution to ensure that it is drafted to your satisfaction.

The Office of Legislative Counsel confirms this legislation was drafted in accordance with 2 N.N.C. §164(A)(16).

If the proposed resolution is unacceptable to you, please contact me at the Office of Legislative Counsel and advise me of the changes you would like made to the proposed resolution.

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW PUBLICATION

LEGISLATION NO: _0031-18_____ SPONSOR: Edmund Yazzie

TITLE: An Action Relating to the Law and Order and Budget and Finance Committees, Recommending and Approving the Navajo Nation Division of Public Safety Alcohol Tax Fund Management Plan

***Date posted*: January 23, 2018 at 10:51am**

Digital comments may be e-mailed to comments@navajo-nsn.gov

Written comments may be mailed to:

Executive Director
Office of Legislative Services
P.O. Box 3390
Window Rock, AZ 86515
(928) 871-7590

Comments may be made in the form of chapter resolutions, letters, position papers, etc. Please include your name, position title, address for written comments; a valid e-mail address is required. Anonymous comments will not be included in the Legislation packet.

Please note: This digital copy is being provided for the benefit of the Navajo Nation chapters and public use. Any political use is prohibited. All written comments received become the property of the Navajo Nation and will be forwarded to the assigned Navajo Nation Council standing committee(s) and/or the Navajo Nation Council for review. Any tampering with public records are punishable by Navajo Nation law pursuant to 17 N.N.C. *§374 et. seq.*

THE NAVAJO NATION
LEGISLATIVE BRANCH
INTERNET PUBLIC REVIEW SUMMARY

LEGISLATION NO.: **0031-18**

SPONSOR: **Honorable Edmund Yazzie**

TITLE: **An Action Relating To Law and Order and Budget and Finance Committees, Recommending and Approving the Navajo Nation Division of Public Safety Alcohol Tax Fund Management Plan**

Posted: **January 23, 2018 at 10:51am**

5 DAY Comment Period Ended: **January 29, 2018**

Digital Comments received:

Comments Supporting	***None***
Comments Opposing	***None***
Inclusive Comments	***None***

Legislative Secretary II
Office of Legislative Services

1/29/2018 8:27am
Date/Time