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ORDINANCE OF THE GOVERNING BODY

OF THE

SAUK-SUIATTLE INDIAN TRIBE

Ordinance No. 7/5/06: BUDGET AND APPROPRIATIONS

THEREFORE BE IT ENACTED BY THE TRIBAL COUNCIL OF THE SAUK-SUIATTLE INDIAN TRIBE, AS FOLLOWS:

WHEREAS, The Sauk-Suiattle Tribal Council is the duly constituted governing body of the Sauk-Suiattle Indian Tribe, by authority of the Constitution and Bylaws, approved by the Secretary of the Interior on September 17, 1975 and in accordance with the Indian Reorganization Act of June 18, 1934 (48 Stat.984); and

WHEREAS, the Sauk-Suiattle Indian Tribal Council is the duly elected governing body of the Sauk-Suiattle Indian Tribe; and

WHEREAS, in accordance with the Tribal Constitution and Bylaws of the Sauk-Suiattle Indian Tribe, it shall be the duty of Tribal Council to protect and preserve the people of the Sauk-Suiattle Indian Tribe as provided in Article II, Section 1(a) including the promulgation of laws and ordinances pursuant to Article VII, Section 1(P); and

WHEREAS, in order to maintain and provide the peace, health and general welfare of the Sauk-Suiattle members, the Tribal Council is committed to the responsible and prudent use of any and all tribal funds; now

THEREFORE, BE IT ENACTED THAT, the Sauk-Suiattle Tribal Council hereby asserts its right as a sovereign power, determine how tribal, federal, state and other funds of the Tribe shall be expended in accordance with applicable grants and contracts; now

BE IT FURTHER ENACTED THAT, this Ordinance is to set forth uniform procedures to be followed by the Tribal Council and Administration in carrying out the provisions of the Tribal Constitution related to budgeting and appropriating funds for use by the Tribe; now

BE IT FINALLY ENACTED THAT, the Annual Budget shall be approved in accordance with the following procedures:

ARTICLE I

Section 1.010 – Purpose:

The purpose of this Ordinance is to set forth uniform procedures to be followed by the Tribal Council and Administration in carrying out the provisions of the Tribal Constitution related to budgeting and appropriating funds for use by the Tribe.

Section 1.020 – Authority:

Pursuant to the provisions of Article VII, Section 1(N) of the Tribe's Constitution, the Tribal Council has the legislative authority to enact ordinances to protect and preserve the people. Appropriating tribal funds is an inherent function of the Tribal Council.

Section 1.030 – Definitions:

- (1) **Program Budget or Category:** Categories (i.e., the programs or departments: Administration, Personnel, Natural Resources, Health and Social Services, OLC) containing one or more line items.
- (2) **Line Item:** A line item is the specific account within a Program Budget or Category that expenditures are charged to. Generally, each Department will have program budgets with multiple line items for items such as personnel, fringe, supplies, travel, etc . . .).
- (3) **Direct Items:** Line items within a program budget that are included in the calculation of indirect costs.
- (4) **Excluded Items:** Line items within a program budget that are excluded from the calculation of indirect costs.
- (5) **Tribal Department:** Any department, committee or office of the Tribe, including but not limited to, the Tribal Health and Social Services, Housing Authority, Utilities Board and the Election Board.

ARTICLE II

BUDGET PROCESS

Section 2.010 Annual Budget:

All revenues and expenditures of the Tribe shall be in accordance with the annual budget approved by the Tribal Council. Such budget shall be developed and implemented as described hereinunder.

Section 2.020 Annual Budget Requests:

The Finance Officer (FO) shall develop, and revise as necessary, guidelines to be followed by the managers of each program, including specific deadlines, that have budget responsibility, in preparing and submitting budget requests. Such guidelines shall be and distributed to all Department managers.

- (A) In accordance with the guidelines established by the FO, Tribal Administration and Department Managers shall submit their proposed budgets to the FO by November first

of each year. If deadlines set by the FO for submitting the proposed budgets are not met, programs will have to live within whatever budget is projected by the FO.

(B) The FO shall receive and review the proposed budgets and shall compile them in a Budget Binder or packet.

Section 2.030 Content of Budget:

The FO shall present the draft budget to Tribal Council no later than December 15 of each year. The draft budget shall contain:

(A) The following budget categories:

(1) Government, including legal counsel, law enforcement, Tribal Court, enrollment and election board activities,

(2) Administration, including but not limited to Personnel, Finance, legal and indirect cost budget;

(3) Health and Social Services;

(4) Member Services;

(5) Housing and Development;

(6) SSIT Trust Corporation;

(7) Natural Resources,

(8) Indirect Cost

(9) Other, and

(10) Reserves;

(B) A description of each line item within each Program Budget or Category;

(C) Estimated revenues to be received from all sources for the year which the budget covers; and

(D) The estimated expenditures by Program.

Section 2.030 Posting of Draft Budget:

Upon completion of its review of the draft budget, but not later than January 10th of each year, the Tribal Council shall direct the FO to compile the draft budget, with such changes as the Council deems appropriate, and schedule the final draft budget meeting.

Section 2.040 Presentation of Draft Budget:

The FO shall present the draft budget to the Tribal Council and the Chairman shall invite discussion on it at a Tribal Council Budget Meeting held no later than the third week of January. The FO shall attend and ensure that Department Managers are available, to answer questions about their budgets. Copies of the draft budget shall be provided Tribal Council and Department Managers, at least three days, in advance.

Section 2.050 Amendment of Draft Budget:

The Tribal Council may, in its discretion, direct the FO to modify the draft budget prior to its final adoption at a Special Tribal Council Annual Budget Meeting.

Section 2.060 Appropriation of Tribal Funds:

Not later than January 31 of each year, the Tribal Council shall, by resolution, adopt the budget appropriation. Once appropriated, funds shall remain available for expenditure for the purpose they were budgeted and appropriated through the end of the year they have been budgeted.

Section 2.070 Expenditure Not Required:

The approval of the budget shall not obligate the Tribe to make any expenditures for which funds are appropriated. Any change in expenditures must be made in accordance with this Ordinance. At the end of the calendar year, all unexpended funds shall revert to the General Fund unless authority to expend such funds has been continued as provided in Section 2.090, below or the source of the funds requires otherwise (i.e., federal or state grants and contracts).

Section 2.080 Authority to Expend Funds:

Authority to expend appropriated funds is delegated to the FO and General Manager, (GM) who shall make such expenditures in accordance with the approved budget. This authority is necessarily delegated to other officers and department managers of the Tribe who manage the budgets, pursuant to their job descriptions or convention.

Section 2.090 Carryover of Budget Authority:

The Tribal Council may, by resolution, extend authority to expend appropriated funds until a project for which funds were appropriated is completed. Requests to carryover and expend appropriated funds beyond the current calendar year shall be submitted to the FO at least two weeks prior to the end of the calendar year. The FO shall have five days to review the request and add it to the draft budget being presented to the Tribal Council for approval. The FO shall provide notice to the relevant manager as to the date of that Council meeting.

Section 2.100 Exhaustion of Third Party Funds:

When other funds are available to carry out a function for which Tribal funds have been appropriated, those funds shall be used before appropriated Tribal funds unless the non-tribal funds are needed to make up an otherwise shortfall in the overall program budget.

Section 2.110 Budget Transfers

After the budget is approved, there shall be no transfer of funds within the budget except as follows:

(A) **Transfers within Budget Categories.** The FO, or his/her designee, on the written request of the Program or Department Manager, may transfer funds between line items within a Program Budget or Category (other than designated reserves) provided that:

(i) The amount transferred does not exceed 50,000;

(ii) The FO shall provide the Tribal Council within five days of making any transfer or group of related transfers totaling more than \$25,000 the relevant expenditure budget report that reflects the transfer; and

(iii) Department and/or Program Managers shall have the authority to reallocate funds within their Budget between their own line items provided, however, that FO approval and Tribal Council notification shall be required for transfers between Direct and Excluded Categories which total more than 15% of the total appropriations for that line item.

(B) Transfers Between Budget Categories. Funds may be transferred between Program Budget or Categories (other than Designated Reserves) by Tribal Council approval, unless a specific contract or grants says otherwise.

(C) Supplemental Budget: In the event additional appropriations or reductions in appropriations become necessary due to circumstances or events which could not be ascertained prior to approval of the annual budget, and provided (in the case of additional appropriations) that identified resources are available for appropriation, the Tribal Council may propose a supplemental budget. The proposed supplemental budget shall be subject to the same requirements as an annual budget except that:

(D) Federal, State and Other Third Party Funds: Notwithstanding Section 2.060 above, the FO shall have the authority to make technical amendments to the budget as necessary to reflect changes in amounts of funds available for expenditure during each year from federal, state, and other third party resources. Such amendments shall not require further approval of the Tribal Council, but shall be reported by the FO in the following months' financial report to the Tribal Council.

ARTICLE III

REPORTING

Section 3.010 Monthly Reporting:

FO shall provide copies of the monthly expenditure reports and other financial reports to the Tribal Council two days prior to their monthly Council Meeting.

Section 3.020 Financial Reports:

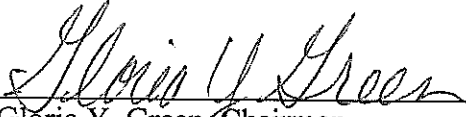
The FO shall provide Tribal Managers with monthly expenditure reports in order for the Managers to track their expenditures.

Section 3.030 Indirect Cost Proposal


The FO shall complete the IDC proposal for the following year by August first of each year upon completion of the previous year's financial audit, and submit to the Tribal Council for approval.

CERTIFICATION

Pursuant to the authority contained in Article VII, Section 1(N) of the Constitution and Bylaws of the Sauk-Suiattle Indian Tribe, ratified by the Tribe on July 19, 1975 and certified by the Secretary of Interior on September 17, 1975, pursuant to the Indian Reorganization Act of June 18, 1934 (48 Stat. 984), the foregoing Ordinance was adopted this 7th, day of July at a Regular Council Meeting held at the Sauk-Suiattle Indian Reservation at which a quorum was present, by a vote of 4 for, 0 against, 1 abstain, and 2 absent.



Gloria Y. Green, Chairman

ATTEST: 

Cynthia M. Harris, Secretary