

# SQUAXIN ISLAND TRIBE

## RESOLUTION NO. 99- 37 of the SQUAXIN ISLAND TRIBAL COUNCIL

**WHEREAS**, the Squaxin Island Tribal Council is the Governing Body of the Squaxin Island Tribe, its members, its lands, its enterprises and its agencies by the authority of the Constitution and Bylaws of the Squaxin Island Tribe, as approved and adopted by the General Body and the Secretary of the Interior on July 8, 1965; and,

**WHEREAS**, under the Constitution, Bylaws and inherent sovereignty of the Tribe, the Squaxin Island Tribal Council is charged with the duty of protecting the health, security, education and general welfare of the tribal members, and with protecting and managing the lands and treaty resources and rights of the Tribe; and,

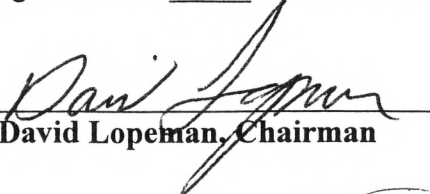
**WHEREAS**, the Squaxin Island Tribal council has been entrusted with the creation of ordinances and resolutions in order to fulfill their duty of protecting the health, security, education, and general welfare of tribal members, and of protecting and managing the lands and treaty resources of the Tribe; and

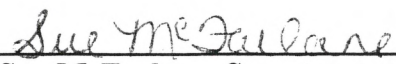
**WHEREAS**, Section 13 of the Commissions and Committees Policy Ordinance requires that procedures for conduct of business of by a commission not specified in the commission's authorizing ordinance shall be contained in bylaws adopted by the commission and submitted to the tribal Council for final approval.


**NOW THEREFORE, BE IT RESOLVED that** the Squaxin Island Tribal Council does hereby approve the adopted bylaws and the revised Budget Ordinance of the Squaxin Island Tribe's Budget Commission, effective **May 13, 1999.**

### CERTIFICATION

The Squaxin Island Tribal Council does hereby certify that the foregoing Resolution was adopted at the regular meeting of the Squaxin Island Tribal Council, held on this 13<sup>th</sup> day of May, 1999 at which time a quorum was present and was passed by a vote of 6 for and 0 against with 0 abstentions.

  
David Lopeman, Chairman

Attested by:   
Sue McFarlane, Secretary

  
Cal Peters, Vice Chairman

## SQUAXIN ISLAND BUDGET COMMISSION BY-LAWS

**PURPOSE.** The Squaxin Island Budget Commission is established to provide oversight and controls for the budgeting process used by the Tribal Government overseen by the Executive Director, inclusive of independent agencies, such as, Tribal Gaming Commission.

**AUTHORITY.** The Commission shall provide oversight and guidance to the Tribal Administration and Tribal Council for the budget process identified in the Squaxin Island Budget Ordinance.

**COMMITTEE MEMBERSHIP.** The Squaxin Island Budget Commission shall consist of the Tribal Council Treasurer, the Executive Director, the Comptroller, Enterprises Director, the Deputy Executive Director, and two at-large representatives and two alternates of the Tribal membership whose selections shall be made by the Tribal Council for three year terms.

**OFFICERS.** The Tribal Council Treasurer shall serve as Chair, the Executive Director as Vice-Chair, and the Comptroller as Secretary.

**DECISION-MAKING PROCESS.** The Commission shall attempt to arrive at decisions by consensus whenever possible, however voting can occur and a majority vote shall carry the decision. A quorum shall be at least four members of the Commission.

**MEETING SCHEDULE.** Meetings will be held as necessary and at prescribed times noted in the Squaxin Island Budget Ordinance.

**MINUTES.** The Secretary will keep minutes.

# **SQUAXIN ISLAND BUDGET ORDINANCE**

## **Section 1. TITLE**

This ordinance shall be known as the “Squaxin Island Budget Ordinance.”

## **Section 2. PURPOSE**

The purpose of this ordinance is twofold. First, it is established to provide oversight and controls for the budgeting process used by the Tribal Government overseen by the Executive Director, inclusive of independent agencies, such as, the Tribal Gaming Commission.

The second purpose of this ordinance is to increase the opportunities for members of the Squaxin Island Tribe to participate in the budgeting process and to help set the Tribal priorities for the coming year. The Tribal Council recognizes the importance of the involvement and desires to improve the opportunities for Tribal members to effectively participate in the most crucial of government processes, the fiscal budget.

## **Section 3 - DEFINITIONS**

3.1 FISCAL YEAR – The fiscal year of the Tribe is from October 1 to September 30.

3.2 SQUAXIN ISLAND BUDGET COMMISSION – The Squaxin Island Budget Commission shall consist of the Tribal Council Treasurer, the Executive Director, the Comptroller, Enterprises Director, the Deputy Director, and two at-large representatives and two alternates of the Tribal membership whose selections shall be made by the Tribal Council for three-year terms. The Tribal Council Treasurer shall serve as Chair.

3.3 UNRESTRICTED TRIBAL REVENUES – Unrestricted Tribal revenues are those monies received or reasonably expected to be received by the Council or any of its subsidiary entities that are not encumbered by any legal requirements for their expenditure by the Tribe.

3.4 RESTRICTED TRIBAL REVENUES – Restricted Tribal revenues are those monies received or reasonably expected to be received by the Council or any of its subsidiary entities that by law, the terms of the grant or contract award, or other binding commitment made by the Council must be expended, obligated, or reserved for specific programs, services, or goods, or for identifiable functional purposes. The term “restricted” applies to limitation on the use of funds, not to the source of the funds. For example, tax dollars are “restricted” if the Council is required by resolution or ordinance to commit the revenues to a specific purpose. Revenues from the same measure are “unrestricted” if they are not formally committed to a specific use.

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3.5 CHAIRMAN – The chairperson of the Squaxin Island Budget Commission, unless otherwise stated.

3.6 EXECUTIVE DIRECTOR – The Tribal employee responsible for the day-to-day operations of every department within the Tribe, also responsible for carrying out policy directives of the Council. The Executive Director reports to the Council.

3.7 DEPARTMENT DIRECTOR – The Tribal employee responsible for the day-to-day operations of all programs within a Tribal department. The Department Director reports to the Executive Director.

3.8 ENTERPRISE DIRECTOR – The Tribal employee responsible for the day-to-day operations of all enterprises entities and programs under the Enterprises of the Tribe. The Enterprise Director reports to the Tribal Council and is responsible for the budgeting and financial controls necessary for the operation of Tribal Enterprises.

3.9 PROGRAM MANAGER – The Tribal employee responsible for the day-to-day operations for specific programs within a department. The Program Manager reports to a Department Director.

#### **Section 4 – REVIEW OF PRIOR FISCAL YEAR**

4.1 DEPARTMENT REPORTS – Not later than October 15<sup>th</sup>, each department director of every Tribal entity utilizing any funds requiring the approval or authority of the Tribal Council shall submit a final report to the Executive Director. These reports shall summarize the department's goals and objectives for the previous fiscal year and cite its achievements. Department expenditures from all sources will be included.

4.2 ANNUAL REPORTS FROM TRIBAL ADMINISTRATION TO COMMUNITY – The Executive Director shall review, summarize, and compile individual department reports into an Annual Report for the community. This report shall be published and made available to the community during the Annual General Council Meeting.

#### **Section 5 – ESTABLISHMENT OF BUDGET AUTHORITY**

5.1 IDENTIFICATION OF EXPECTED AVAILABLE FUNDS – Upon completion of the President's Budget (Green Book), and the Congressional appropriation levels established by both the Senate and the House of Representatives, the Executive Director shall provide a report to the Squaxin Island Budget Commission describing the extent and nature of all Tribal revenues, under his or her span of control, anticipated to be received in the following fiscal year from every source, including but not limited to: grants and contracts from governmental or private sources; Tribal taxes and fees; income from the lease of Tribal assets; earned interest; collection of court judgments in favor of the Tribe; Tribal utility revenues; Tribal Enterprise disbursements to the Tribe; and all other appropriate Tribal revenues. This should usually occur in May of each year, however the congressional schedule may fluctuate.

5.2 IDENTIFICATION OF OBLIGATIONS ON THESE FUNDS – The Executive Director shall also identify known obligation or restrictions on the use of each of the revenues identified in Section 5.1 and include this information with the report required in that section.

5.3 COOPERATION OF ALL TRIBAL EMPLOYEES REQUIRED – The directors, program managers or other employees shall offer his or her complete cooperation in providing in a timely manner the revenue and obligations information needed by the Council and Executive Director to prepare the reports required in this Section.

5.4 IDENTIFICATION OF UNRESTRICTED FUNDS – The Squaxin Island Budget Commission shall prepare a report to the Tribal Council identifying the source and extent of funds anticipated to be available for unrestricted obligation by the Tribal Council in the following fiscal year.

5.5 RESERVE REQUIREMENT FOR CONTINGENCIES – In order to decrease the financial impacts of emergency over-expenditures and emergency budget amendments the comprehensive budget shall include a reserve account for contingencies. The reserve account shall be set at 5% of the two major funding sources, known as BIA and IHS Self-Governance Compacts.

5.6 ESTABLISHMENT BY TRIBAL RESOLUTION – The Tribal Council shall review all materials submitted under this Section, and formally adopt a resolution setting out the total authorized expenditure of Tribal funds. This resolution shall specifically identify the source of all funds included in the budget authorization and shall also identify whether or not there are restrictions on their use and, if they are restricted, the resolution shall identify those restrictions. Authority for the actual expenditure of the budgeted funds shall not become valid, however, until the projected revenues have been, or are reasonably certain to be realized and the final budget approved. The resolution enacted under this section shall be called the Budget Authority Resolution.

5.7 ALLOWANCE FOR PRIOR OBLIGATIONS – The amount and nature of otherwise unrestricted Tribal funds required to meet previous Tribal obligations or requirements that are expected to come due during the coming fiscal year shall be noted in the Budget Authority Resolution and reserved from appropriation for any other purpose.

5.8 PERMANENT FISCAL YEAR BUDGET PACKAGE; EXCEEDING THIS AUTHORITY PROHIBITED – Once enacted, the Budget Authority Resolution shall become a permanent part of the Tribe's budget and the Tribal Council, its officers, staff, and all other persons authorized to budget, spend, or otherwise obligate Tribal funds are prohibited from budgeting, obligating, or disbursing any funds not authorized under this Budget Authority or any duly approved amendments to this Authority.

## **Section 6 – COLLECTION AND PRIORITIZATION OF BUDGET REQUESTS**

6.1 DEPARTMENTS DEVELOP NEEDS/PRIORITIES PLANS – Each Tribal department director shall after receiving their Budget Authorization, develop a department plan which outlines the needs and priorities of their department for the next fiscal year. The Executive Director shall establish the schedule for completion.

6.2 COMMUNITY INPUT TO THE NEEDS/PRIORITIES PLAN – The Chairman shall call for the First Budget Public Hearing before completion of the draft department budgets to hear community concerns related to the approved Budget Authority, requests for additional or different service from the Tribal government, Tribal policies that might require funds to implement and/or enforce, or other matters having an affect on the use of Tribal monies or the need to increase Tribal revenues. Enterprises and the Little Creek Casino will present an overview of their annual budgets at the First Budget Public Hearing.

6.3 PRIORITIZATION OF COMMUNITY NEEDS – The Tribal Council shall discuss problems or issues facing the Tribal community and shall rank these issues and the proposed actions to resolve the issues. This ranking of issues and actions shall be used by the Tribal Council, the Squaxin Island Budget Commission, and the Executive Director to prioritize the budgeting of financial, human, and other Tribal resources for the preparation of the draft budgets.

## **Section 7 – PREPARATION AND CONSIDERATION OF A DRAFT BUDGET**

7.1 DRAFT BUDGETS PREPARED BY TRIBAL DEPARTMENTS – The director of each Tribal department, upon receiving instructions from the Comptroller, shall prepare and update work plans, goals and objectives, dollar budgets, budget narratives and cost justifications, list of anticipated sources and amounts of restricted use funds (e.g. grants, utility user fees, etc.), all anticipated venture or program revenues and, if necessary, a request for unrestricted Tribal funds. These proposed budgets shall be presented to the Executive Director. The Executive Director shall review these budget requests for completeness and accuracy, prepare recommendations concerning these budget requests, and submit the budget proposal package to the Squaxin Island Budget Commission.

7.2 DRAFT BUDGET PREPARED BY THE SQUAXIN ISLAND BUDGET COMMISSION – The Squaxin Island Budget Commission shall prepare and recommend for approval by the Tribal Council budgets for the expenditure or reserve of all restricted and unrestricted funds expected to become available to the Tribe in the coming fiscal year. The Squaxin Island Budget Commission shall give full consideration to the priorities established by the Tribal Council and Tribal Community input, and shall

attempt to fully utilize all available grants and other non-Tribal resources to maximize the effectiveness of Tribal resources.

7.3 DRAFT BUDGET REVIEWED AND APPROVED BY TRIBAL COUNCIL – The Tribal Council shall review, amend, and approve the Squaxin Island Budget Commission’s recommendations as a Draft Budget at a duly called regular or special meeting. This meeting shall be held to allow sufficient notice prior to the Second Budget Public Hearing, as described in the following paragraphs.

7.4 DRAFT BUDGET PUBLISHED – The Chairman shall have the Draft Budget published and made available for review by the Tribal Community within seven days of its approval by the Tribal Council.

7.5 PUBLIC HEARING REQUIRED – The Chairman shall schedule the Second Budget Public Hearing prior to the end of August, unless there are significant delays in the Federal appropriations process, to provide members of the Squaxin Island Tribe an opportunity to comment on the Tribal Council’s Draft Budget.

## **Section 8 – PREPARATION AND APPROVED OF A FINAL BUDGET**

8.1 SQUAXIN ISLAND BUDGET COMMISSION PREPARED FINAL BUDGET – The Squaxin Island Budget Commission shall meet following the public hearing for the Draft Budget to provide advice to the Executive Director to incorporate public comments and adjustments where appropriate into a revised budget. The revised budget will also reconcile the corrected appropriation amounts from the Federal budget when it is completed. The Squaxin Island Budget Commission shall then prepare a recommended Final Budget for presentation to the Tribal Council.

8.2 APPROVAL OF FINAL BUDGET BY TRIBAL COUNCIL – The Tribal Council shall review the Squaxin Island Budget Commission’s recommended Final Budget and, if necessary, schedule a special meeting(s) with the Squaxin Island Budget Commission to discuss desired changes, additions, or deletions to the recommended Final Budget. The Tribal Council shall strive to approve a Final Budget prior to October 1, however if Congress has failed to act on appropriations, the Tribal Council may extend the budget authority with spending safeguards as are appropriate for the situation.

8.3 BALANCED BUDGET REQUIRED – The Squaxin Island Budget Commission is prohibited from submitting a Tribal Budget that proposes to spend more Tribal funds than are reasonably expected to become available to the Tribe during that fiscal year.

8.4 PERIODIC BUDGET REVIEWS AND ADJUSTMENTS REQUIRED – The Squaxin Island Budget Commission shall review and, when necessary, make recommendations to the Tribal Council to maintain a balanced budget throughout the year. The Squaxin Island Budget Commission shall meet, at least quarterly and as often as may be necessary to insure efficient operations of the Tribal programs.



8.5 EXPENDITURE OF UNREALIZED FUNDS PROHIBITED – No Tribal funds, including funds identified in an approved budget, may be obligated or expended until the funds have been actually received by the Tribe or for which a valid and enforceable contract for delivery of the funds has been made and the funds are reasonably expected to be received (e.g., a U.S. Government cost reimbursement contract).

## **Section 9 – REGULAR AND EMERGENCY BUDGET AMENDMENTS AND OVER-EXPENDITURES**

9.1 APPROVED BUDGET LINE ITEM OVER-EXPENDITURES – In no case shall the approved budget be modified except as provided for in this section. However, budgets are recognized as being plans to guide expenditures, to meet stated and specific programs objectives, and that actual circumstances may make minor adjustments necessary to responsibly apply the budgeted funds to the program objectives. Adjustments to line items within the limits set out below are subject to the approval and oversight of the appropriate authority. In any case, no adjustments shall be made to restricted funds without following the regulations attached to those funds.

9.2 DEPARTMENT DIRECTOR AUTHORITY – The director of a Tribal department shall be authorized to overspend any line item, except line items that exclude indirect, such as; major contracts, capitalized and pass-through expenditures, within a program's budget by the greater of \$500.00 or 10% of the line item without prior approval as long as the total expenditures for that program do not exceed the total authorized budget. All modifications must be justified and submitted to the Executive Director and Comptroller for approval and presented to the Squaxin Island Budget Commission for review at the next meeting.

9.3 SQUAXIN ISLAND BUDGET COMMISSION AUTHORITY – The Squaxin Island Budget Commission shall be authorized to approve a Director's request made through the Executive Director and Comptroller to over-spend a budgeted line item within a Tribal programs by not more than twenty five percent (25%) as long as a written plan is presented demonstrating where sufficient savings will be realized in other line items within same programs to avoid exceeding the budget limit for the entire program.

9.4 EMERGENCY OVER-EXPENDITURES OR UNBUDGETED EXPENDITURES – The Chairman may approve a payment for budget over-expenditures or unbudgeted expenditures requiring full Commission approval, only with the following provisions:

- 1.) The obligation cannot be canceled by returning the goods purchased, lawfully canceling a contract for services, or by releasing the Tribe from the obligation in some other legal manner and nonpayment of the obligation would cause significant harm to either the reputation or credit rating of the Tribal Council or the Squaxin Island Tribe; or
- 2.) At the Chairman's discretion, a threat exists to the health, welfare, and or security of the Tribe and its members that requires an expenditure of budgeted

funds in excess of the approved budget amount of funds that have not been budgeted.

The Chairman's approval of such an over-expenditure or unbudgeted expenditure must be in writing and must include his or her rationale for approving the obligation or payment. The Chairman shall also convene a Squaxin Island Budget Commission meeting within seven days of his approval of such an expenditure to prepare an amendment to the budget, incorporating the emergency expenditure and, if necessary, reducing other budgeted expenditures to maintain a balanced budget. The Chairman shall also report the unbudgeted expenditure to the Tribal Council at the next Council meeting.

9.5 EMERGENCY AMENDMENTS – The Tribal Council retains the emergency power to reprogram any Tribal funds if it is determined that a substantial threat exists to the Squaxin Island Tribe, its resources, or its rights. If the Council takes such emergency action, it shall within 30 days, call a special Council session for the purpose of formally recording their action and for amending the budget and Budget Authority Resolution- where necessary- to accommodate their changes and to authorize an amended balanced budget. Nothing in this Ordinance shall require the Chairman, the Council, or any other Tribal official, acting during such an emergency, to publicly disclose any information that could adversely impact the legal and/or political standing of the Squaxin Island Tribe.

9.6 LIMITATIONS ON AMENDMENTS – No amendment to the Budget Authority Resolution, or to any authorized or proposed budget becomes valid until such funds are realized. In addition, funds which are not contained in an approved fiscal year budget may not be advanced nor expended, including grant matching fund obligations, unless and until an amendment to the budget is adopted in accordance with this Ordinance.

## **Section 10 – SEVERABILITY**

If any part of this Ordinance is held to be invalid, the remainder shall continue to be in full force and effect.