

APRIL 2007 CROW TRIBAL LEGISLATURE

BILL NO. CLB07-08

INTRODUCED BY CARL E. VENNE, CHAIRMAN
CROW TRIBAL EXECUTIVE BRANCH

A BILL FOR AN ACT ENTITLED:

"THE CROW TRIBAL FISCAL MANAGEMENT ACT"

WHEREAS, pursuant to Article IV, Section 3(d) of the 2001 Crow Constitution, the Executive Branch shall exercise the power and responsibility to

Administer any funds within the control of the Tribe and make expenditures from, available funds for tribal purposes, including salaries and expenses of Tribal Officials or employees and prepare an annual budget for the operation of the Tribal Government, including separate budgets for the Legislative and Judicial Branches;

WHEREAS, pursuant to Article IV, Section 4(b) of the 2001 Crow Constitution, the Executive Branch has the duty to

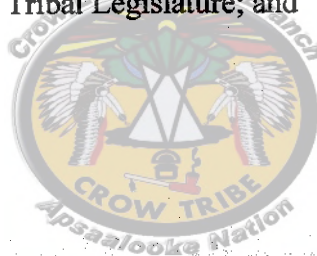
Provide for the fiscal management of the Executive Branch and prepare complete financial reports for the Crow Legislative Branch on a quarterly basis and biannual reports for the Crow Tribal General Council [and to] set the financial budget for the Legislative and Judicial Branches;

WHEREAS, pursuant to Article V, Section 2(e) of the 2001 Crow Constitution, the Legislative Branch has the power and duty "to grant final approval or disapproval of an annual budget prepared by the Executive Branch of Government."

WHEREAS, the Executive and Legislative Branches agree to perform their respective duties under the 2001 Crow Constitution with respect to fiscal and budgetary matters;

WHEREAS, the Executive and Legislative Branches of the Crow Tribal Government desire to work together to draft, adopt, and implement fiscal and budgetary legislation in order to continue making progress toward economic development, governmental stability, and transparency of fiscal management of the Crow Tribal budget; and

WHEREAS, this Act implements the agreement between the Executive and Legislative Branches set forth in Joint Action Resolution JAR 06-10, which was enacted at the August 10, 2006 Special Session of the Crow Tribal Legislature; and



WHEREAS, the Legislature passed an act CLB07-01 entitled the "Crow Tribal Fiscal Management Act" during its January 2007 Session, but such act did not reflect the full and final agreement of the Legislative and Executive Branches, was not approved by the Chairman of the Executive Branch, and has therefore been deemed vetoed pursuant to CLB06-08 (veto and veto override process); and

WHEREAS, the Legislative and Executive Branches have now reached a full and final agreement, and the revised Fiscal Management Act herein shall supersede and replace the previous act (CLB07-01) in its entirety, and the previous act having been deemed vetoed, shall be of no force and effect;

NOW THEREFORE, BE IT ENACTED BY THE CROW TRIBAL LEGISLATURE:

Section 1. ADOPTION. That "The Crow Tribal Fiscal Management Act," attached hereto and incorporated herein by reference, is approved and shall be codified in the Crow Law and Order Code.

Section 2. EFFECTIVE DATE. That this Act shall be effective immediately upon its enactment and approval by the Chairman of the Executive Branch.



CROW TRIBAL FISCAL MANAGEMENT ACT

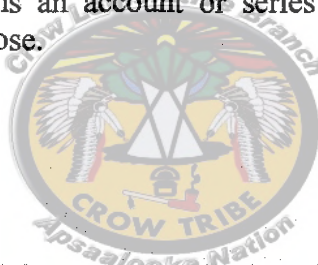
Section 1. *PURPOSE*

The Crow Tribal Government has a fiduciary responsibility to account for public funds, to manage finances wisely and to plan for the adequate funding of services for the Crow people. This Crow Tribal Fiscal Management Act ("Act") is designed to establish policies and procedures for the preparation, adoption, and implementation of the annual Crow Tribal Comprehensive Budget.

Section 2. *DEFINITIONS*

For the purpose of the Act, the following definitions shall apply:

- A. **"Appropriations"** means the act of designating funds for a specific purpose in accordance with applicable budgeting principles, policies, and procedures set forth herein.
- B. **"Branch"** refers to the Branches of the Crow Government, Executive, Legislative and Judicial.
- C. **"Branch Chief"** refers to the head of the three branches of the Crow Tribal Government: the Tribal Chairman, the Speaker of the Legislature, and the Chief Judge of the Crow Tribal Court.
- D. **"Budget Impact Analysis"** means an assessment by the Tribe's Certified Public Accountant ("CPA") of the fiscal consequences of funding or failing to fund a particular branch, division, department, program, office, entity or activity.
- E. **"Budget Modification"** means any modification or change to the budget within a particular department/program.
- F. **"Budget Reallocation"** means the re-designation of appropriated or budgeted funds from one department/program to another department/program or to a newly created department/program for a different use or purpose. A transfer of funds from one program, division, department, or branch to another shall constitute a budget reallocation.
- G. **"Crow Tribal Funds and Federal Funds"** mean all funds within the Crow Tribe's accounting system, including but not limited to general funds, special revenue funds, capital projects funds, enterprise funds and federal funds.
- H. **"Program Budget"** means an account or series of accounts, related to a specific function, objective or purpose.



Section 3. **OVERALL BUDGET POLICIES**

- A. Comprehensive Budget.** The Crow Tribal Government shall operate pursuant to an annual comprehensive budget including separate budgets for the Legislative and Judicial Branches prepared by the Executive Branch, with assistance by the Comptroller and CPA, and approved by the Crow Tribal Legislature.
- B. Budget Impact Analysis.** All substantial requests for appropriation of Crow Tribal funds, including the annual Crow Tribal comprehensive budget, shall be subject to a budget impact analysis by the CPA, which shall include, but is not limited to, an analysis of needs and costs, based on objective criteria. The objective criteria shall be drafted and presented to the Legislature as proposed regulations
- C. Long-Term Fiscal Viability.** The Crow Tribe shall prepare each annual budget to ensure the long-term ability of the Crow Tribe to provide services at levels set by the Crow Tribal Government.
- D. Receipt of Additional Revenues.** Funds received in excess of the initial or current revenue projection individually greater than Four Hundred Thousand Dollars (\$400,000) shall be budgeted by amendment to the current FY comprehensive budget, approved by the Legislature and administered by the Crow Tribal Executive Branch in accordance with Article IV, Section 3(d) of the 2001 Crow Constitution. All excess revenue funds received shall be reported in the following quarterly financial session with the Legislature.
- E. District Appropriations.** Any and all tribal funds designated for use by a particular district must be included in the annual comprehensive budget, if funds available and designated specifically by the Executive Branch.
- F. CPA.** The CPA shall be responsible for the consolidation and preparation of all phases of the annual Crow Tribal comprehensive budget upon final approval by the Legislature. At the request of either the Executive branch or the Legislative branch, the CPA shall perform a budget impact analysis prior to the expenditure of monies for an approved appropriation.



Section 4. BUDGET PLANNING AND PREPARATION

- A. Long-Term Revenue Projection.** The CPA shall prepare a Long-Term Revenue Projection for General and 107th funds used by the Crow Tribal Government, which shall include all sources of funds and revenues that the CPA is fully aware of and is substantially certain will be available to the Crow Tribe for the next three fiscal years. A written narrative describing the methodology utilized to estimate revenues, including assumptions made, shall be included, as well as a delineation of federal versus tribal funds. The Long-Term Revenue Projection shall be attached to the annual proposed budget prior to approval of the budget by the Legislature. The Long-Term Revenue Projection may be adjusted by the CPA, as economic circumstances change, and any adjustments to the projections shall be provided to the Branch Chiefs when requested.
- B. Annual Revenue Projection.** The CPA shall prepare an Annual Fiscal Year Revenue Projection for all revenue generating sources for all General, 107th and Indirect Cost funds of the Crow Tribe. The Annual Fiscal Year Revenue Projection shall serve as the official revenue estimate at the beginning of the annual budget process for the next fiscal year. A written narrative describing the methodology utilized to estimate revenues, including assumptions made, shall be included, as well as a delineation of federal versus tribal funds. The Annual Fiscal Year Revenue Projection shall be attached to the annual proposed budget prior to approval of the budget by the Legislature.
- C. Preparation of Budget.** On or before January 31, of each year, each branch, department, and program using General, 107th and Indirect Cost funds of the Crow Tribal Government shall prepare for the upcoming fiscal year a budget, which shall be submitted to the Executive Branch and to the CPA for review and preparation of a Budget Impact Analysis. If budget is not submitted, the CPA will prepare the budget based on history, known future needs and available funds. The proposed budget requests, along with the Budget Impact Analysis, will be reviewed by the Executive Branch, who along with the CPA and Comptroller, shall prepare the annual Crow Tribal comprehensive budget based on projected revenues and other fiscal considerations. The budget shall include budget justifications for each expenditure of requested funds based on current and previous branch's/department/program preferences and objectives for the upcoming fiscal year. The budget prepared by the Executive Branch shall then be submitted to the Legislature for approval.



Section 5. BUDGET APPROVAL AND ADOPTION

- A. Revenue Committee Review and Approval.** Immediately following submission of the proposed budget by the Chairman to the Legislature, the Revenue Committee shall meet and review the proposed budget. If the Revenue Committee believes any changes should be made to the proposed budget, it shall propose these changes to the Executive Branch.
- B. Legislature Budget Deliberations and Adoption.** From the time of the closing of the annual regular April Legislative session and during the annual July legislative session, the Crow Tribal Legislature shall review and consider for adoption the annual comprehensive budget for the next fiscal year. The Speaker, on behalf of the Legislature, is authorized to request the attendance of any Crow Tribal Government employee, including officials, to provide information to assist the Legislature in its deliberations. The adoption of the annual comprehensive budget shall be enacted by Formal Bill of the Crow Tribal Legislature, with final approval or veto of the resolution by the Chairman pursuant to the Chairman's authority under the 2001 Crow Constitution. The Legislature shall vote on whether or not to adopt the comprehensive budget at the annual July legislative session or as soon thereafter as possible and practicable.

Section 6. BUDGET MONITORING AND CONTROL

- A. Budget Monitoring and Expenditure Control.** The CPA shall monitor actual expenditures versus budgeted expenditures and report to the Branch Chiefs with regard to their respective branches. Such reports shall delineate federal versus tribal funds, and shall be provided to the Legislature on a quarterly basis for consideration and review at each regular quarterly session of the Legislature. Audited financial reports shall also be made available annually for the Crow Tribal General Council for consideration during the month of September of each year.
- B. Budget Performance Measures.** The Branch Chiefs shall establish a system for periodic policy review and program performance within their respective branches. The purpose of a program performance evaluation is to determine and recommend program improvement and whether a program warrants continuation at its current level of activity or if it should be modified. The program performance evaluations for each fiscal year shall be reviewed by the Executive Branch and the CPA and shall be utilized for developing the budget for the upcoming fiscal year. The performance evaluations shall be attached to the proposed budget for the upcoming fiscal year.



Section 7. BUDGET MODIFICATION AND REALLOCATIONS

After approval of the annual comprehensive budget for the General, 107th and Indirect Cost funds by the Crow Tribal Legislature, the following guidelines shall apply to any and all modifications of the budget.

- A.** Substantial monetary budget reallocations from one department/program to another, individually exceeding Two Hundred Thousand Dollars (\$200,000) or fifty percent (50%) of the department/program budget (whichever is less) shall be submitted by the Chairman to the Legislature for approval through joint action resolution.
- B.** Budget Modifications may be accomplished upon request by a Program Director and/or CPA, with concurrence by the appropriate Branch Chief (for the Legislature, Budget Modifications may be performed by the Revenue Committee) (for the Executive Branch, Budget Modifications may be performed by the CPA). Thereafter, the request shall be reviewed by the CPA and the Comptroller. If funds are available, the Budget Modification shall be implemented without further action from the Legislative or Executive branches.
- C.** Any funds budgeted for the Legislative Branch for a particular fiscal year that are not expended during that fiscal year shall be rolled over into the budget for the next fiscal year.

Section 8. APPROPRIATIONS TO DISTRICTS

- A.** A department shall be established for each district.
- B.** Districts may make annual funding requests to the Executive Branch during the budget preparation process (see Section 4(C)).
- C.** Funds appropriated to districts in the annual comprehensive budget shall be utilized by the districts as follows:
 - 1.** When funds have been appropriated for a specific purpose, a district may not utilize the funds for any other purpose, except upon re-designation of the stated purpose pursuant to the procedure set forth in Section 7(B).
 - 2.** When funds have been appropriated for a district, but the funds have not been designated for a specific purpose, the district is authorized to expend the funds for various purposes using the following protocol:



- a. A district budget meeting shall take place with at least ten (10) days advance notice to the district members. Notice shall be accomplished by written notices posted throughout the district. At least two (2) of the district Legislators and four (4) of the Crow Tribal General Council members, who are registered in the district, must be in attendance at the meeting in order to have a quorum.
- b. Expenditures requested for a specific purpose or for re-designation of a purpose shall be voted on by the district members in attendance and must be approved by a majority of those present.
- c. One of the District Legislative Representatives shall preside over the meeting. The rules of order to be followed at such district meetings shall be established by the district at their first district budget meeting. Minutes at all meeting shall be maintained.
- d. Upon district designation of a specific project to be funded and the amount of funds to be utilized for the project, a District Legislative Representative shall formalize the expenditure request in writing to the CPA. Official meeting minutes must be attached.
- e. The CPA shall review whether the requested expenditure complies with applicable financial guidelines. If the expenditure requires payment to a contractor, the CPA shall require certification that the district has complied with all procurement and contracting guidelines.

Section 9. SEPARATION OF FINANCES

Upon final approval of the annual comprehensive budget, each of the three separate branches of the Apsáalooke Nation will assume control over its own budget. Signature authority will be granted to each Branch Chief: Executive Branch (Chairman), Legislative Branch (Speaker of the House), and the Judicial Branch (Chief Judge).


Section 10. APPLICABLE LAW

Applicable Tribal and Federal laws shall apply, as well as, the internal established Financial Policies.

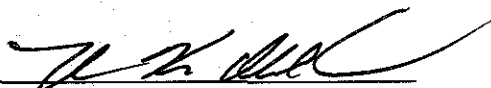


CERTIFICATION

I hereby certify that "**THE CROW TRIBAL FISCAL MANAGEMENT ACT**" was duly enacted by the Crow Tribal Legislature with a vote of 17 in favor, 0 opposed, and 0 abstaining, and that a quorum was present on this 10th day of April, 2007.


Speaker of the House
Crow Tribal Legislature

ATTEST:


Secretary, Crow Tribal Legislature



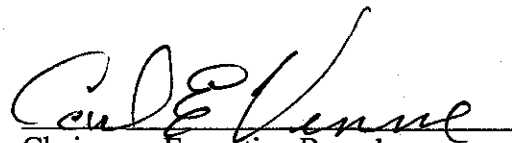
EXECUTIVE ACTION

I hereby

approve

veto

"**THE CROW TRIBAL FISCAL MANAGEMENT ACT**" pursuant to the authority vested in the Chairman of the Crow Tribe by Article V, Section 8 of the Constitution and Bylaws of the Crow Tribe of Indians on this 12 day of April, 2007.


Chairman, Executive Branch
Crow Tribe of Indians



"The Crow Tribal Fiscal Management Act"

Bill or Resolution Number CLB07-08 Introduced by Executive Branch Date of Vote April 10, 2007

Representative:	Yes	No	Abstained
L. Plain Bull	✓		
O. Costa	✓		
V. Crooked Arm	✓		
M. Not Afraid	✓		
R. Iron	✓		
B. House	✓		
E. Fighter	✓		
L. Costa	✓		
L. Hogan	✓		
S. Fitzpatrick	✓		
K. Real Bird	✓		
M. Covers Up	✓		
L. Not Afraid	✓		
B. Shane	✓		
J. Stone	✓		
D. Wilson			
R. Old Crow <i>Secretary of the House</i>	✓		
D. Goes Ahead <i>Speaker of the House</i>	✓		
Totals:	17	0	0

Result of Vote:

Passed Not Passed Tabled Veto Override

Signature Officer: Carlson Darsah Date: 4-10-07

