

THE YAVAPAI-APACHE NATION
BUDGET AND APPROPRIATIONS CODE

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YAVAPAI-APACHE NATION

BUDGET AND APPROPRIATIONS CODE

SECTION 101 AUTHORITY AND PURPOSE.

- A. Authority. The Tribal Council is authorized to manage the economic affairs of the Nation and its enterprises, and to appropriate and regulate the use of the Nation's funds, under Article V (i) and (k) respectively of the Nation's Constitution.
- B. Purpose. The purpose of this Code is to establish uniform procedures to be followed by the Tribal Council, Departments and SEOs in carrying out the provisions of the Constitution related to budgeting and appropriating funds for use by the Nation. Unless otherwise stated herein, all funds of the Nation shall be subject to this Code, including but not limited to, revenues generated by the Nation's governmental operations and business operations, and funds received through contracts, grants and gifts from other governments and thirty party sources. The Tribal Council, Departments, SEOs and officials and employees of each are prohibited from expending funds except in accordance with a budget approved pursuant to this Code.

SECTION 201 DEFINITIONS.

- A. Budget Category. One of four categories: wages and benefits, operating expenses, capital expenses, and General Fund revenue; each containing one or more line items.
- B. Department. Any department, branch, committee, board (excluding business boards), commission, office or program of the Nation.
- C. General Fund. The Nation's primary governmental operating fund which accounts for General Fund revenue.
- D. General Fund Governmental Operations Budget. Budget which consists of all estimated General Fund revenues and expenses of the Nation's governmental operations for a given fiscal year.
- E. General Fund revenue. Revenues from sources other than grants and contracts (with the exception of indirect cost reimbursements which are included in General Fund revenue), Low Income Housing Tax Credit Projects, and any special revenue designated by Tribal Council for restricted use. General Fund revenue includes, but is not limited to income generated by Departments, fees, tax revenue, service income, rental income, and SEO contributions. General Fund revenue is accounted for in the General Fund.

- F. Grant/contract revenue. Proceeds from grants and contracts from federal, state and local governments or from other third party sources, including P.L. 93-638 contracts, which are accounted for in the Grants and Contracts Fund.
- G. Grants and Contracts Fund. The fund which accounts for Grant/contract revenue.
- H. Nation. The Yavapai-Apache Nation.
- I. SEO contributions. Revenues generated by the Nation's Subordinate Economic Organizations.
- J. Subordinate Economic Organization (SEO). An economic subdivision of the Nation, including the Cliff Castle Casino, Yavapai-Apache Sand & Rock, Distant Drums RV Resort, Whitehills, Market Place and such other Subordinate Economic Organizations as the Yavapai-Apache Tribal Council may designate from time to time.
- K. Tribal Council. The Tribal Council of the Yavapai-Apache Nation, the legislative body of the Yavapai-Apache Nation as provided under Article IV, Section 1 of the Nation's Constitution.
- L. Treasurer. An Officer of the Yavapai-Apache Nation as provided under Article IV, Section 3 of the Nation's Constitution.

SECTION 301 ANNUAL BUDGET. The following annual budgets shall be approved by the Tribal Council: the General Fund Governmental Operations Budget and individual SEO budgets. Each annual budget shall be developed and approved as follows.

- A. Pre-Budget Meeting. By August 1 of each year, the Tribal Council shall meet with the Treasurer to discuss goals and priorities for the upcoming budget year. The Treasurer shall include the goals and priorities in the guidelines distributed to Department and SEO director/managers under Section 301.B below, as appropriate.
- B. Annual Budget Requests. The Treasurer shall develop, and revise as necessary, guidelines to be followed and forms to be submitted by each Department and SEO director/manager in preparing and submitting annual budget requests. Such guidelines and forms shall be approved by the Tribal Council and distributed to all Department and SEO directors/managers.
1. Draft Budget: In accordance with the guidelines established by the Treasurer, the Treasurer shall provide, no later than September 1 of each year, the Department and SEO directors/managers (except for Cliff Castle Casino) a draft budget based on the prior year's approved budget and estimated revenue. The Treasurer shall also provide instructions on how the directors/managers may propose changes to the draft budget they deem necessary to fulfill the goals and objectives of the Department

or SEO. For Cliff Castle Casino, the General Manager shall provide a draft budget to the Treasurer.

2. Supporting Documents. The Department and SEO directors/managers shall also provide the following documents supporting their budget requests:
 - a. Support for cost estimates of any capital expenses;
 - b. Grant worksheet for each Department grant stating the purpose, description, term, and actual or projected Grant/contract revenue;
 - c. Department or SEO goals and objectives for the budget year;
 - d. Department or SEO Mission Statement;
 - e. The approved Department or SEO Organizational Chart; and
 - f. A proposed Department or SEO Organization Chart that reflects any requested changes.
3. The Treasurer shall receive and review the proposed changes to the draft budget and shall compile them into a proposed budget.

C. Content of Budget. The Treasurer shall present the proposed budget along with supporting documents to Tribal Council no later than October 5 of each year. The proposed budget shall contain, as applicable:

1. The following Budget Categories: 1) wages and benefits; 2) operating expenses; 3) capital expenses; and 4) General Fund revenue; and
2. A description of each line item within each Budget Category (except wages and benefits).

D. Budget Meetings. The Tribal Council shall hold meetings on the proposed budget with the Treasurer, with applicable Department and SEO directors/managers as determined necessary by the Council, and any other persons the Tribal Council deems appropriate. Following such meetings, the Tribal Council shall meet to discuss the proposed budget and to provide recommendations to the Treasurer. The Treasurer shall compile the recommendations provided by the Tribal Council into a revised proposed budget.

E. Approval of Annual Budgets. Not later than December 31 of each year, the Tribal Council shall, by resolution, approve the annual budgets. The approved budgets shall constitute an appropriation of the sums set forth for expenditure therein. Once appropriated, funds shall remain available for expenditure for the purpose for which

they were budgeted and appropriated through the end of the year for which they have been budgeted.

F. Continuing Budget Resolution. If it appears that the Tribal Council will not approve an annual budget by December 31, and until such time as the annual budget is approved, the Tribal Council may adopt a continuing budget resolution(s) authorizing appropriations at the level of 1/12 of the prior year's budget for a period of one month.

SECTION 302 AUTHORITY TO ADMINISTER BUDGET AND EXPEND FUNDS.

A. General Fund Governmental Operations Budget.

1. The authority to administer the approved budget and expend appropriated funds is delegated to the Executive Department and the Finance Director, who shall administer the budget and expend funds in accordance with the approved budget and the Nation's laws and financial policies.
2. Minor Transfers: The following minor transfers within approved individual Department operating budgets do not require a budget amendment approved by the Tribal Council under Section 303 of this Code, but the underlying expenditures remain subject to the Nation's laws and financial policies, including any Tribal Council approvals required thereunder.
 - a. Department directors/managers are authorized to transfer funds among line items within the operating expenses Budget Category only, provided that any such transfer does not exceed \$5,000.00 and the total budgeted amount is not changed for the operating expenses Budget Category for the Department. Such transfers require a corresponding budget change in the accounting systems.
 - b. At the request of a director/manager, the Finance Director is authorized to transfer funds among line items within a Department's operating expenses Budget Category provided that any such transfer does not exceed \$10,000.00 and the total budgeted amount is not changed for the operating expenses Budget Category for the Department. Such transfers require a corresponding budget change in the accounting systems.
3. No funds may be transferred between Budget Categories, such as between the wages and benefits Budget Category and the operating expenses Budget Category, without a budget amendment approved by Tribal Council under Section 303 of this Code.
4. The Treasurer shall provide monthly financial reports to the Tribal Council detailing expenditures versus budgeted amounts, any variances, and transfers made pursuant to this Section 302.

B. SEO Budgets. The authority to administer the approved budget and expend appropriated funds shall be as set forth in the Code governing each respective SEO.

SECTION 303 BUDGET AMENDMENTS.

A. General Fund Governmental Operations Budget. Budget amendments may be made to the approved budgets throughout the calendar year to accommodate changes made necessary by unforeseen circumstances or events not identified prior to approval of the annual budget. Such amendments shall be approved by Tribal Council resolution and include, but are not limited to, the following:

1. Transfers. Any transfer of funds that exceeds the authority of the Finance Director as set forth under Section 302 A.2.
2. Additional Appropriations. Additional appropriations made necessary due to unforeseen circumstances, needs, opportunities, or events which were not identified prior to approval of the annual budget, and provided that identified resources are available for appropriation.

B. SEO Budgets. As set forth in the Code governing each respective SEO, any amendments to an approved budget that would exceed the total amount of the approved budget shall be approved by Tribal Council resolution before the SEO can expend such funds.

C. Budget amendments shall include the applicable information set forth in Section 301B. of this Code.

SECTION 401 GRANT/CONTRACT REVENUE BUDGETS AND ADMINISTRATION.

A. Grant/Contract Revenue Budgets.

1. Each application for a grant or contract shall contain a budget for the specific grant or contract. All applications and the receipt and expenditure of grant or contract funds (Grant/contract revenue) require Tribal Council approval in accordance with the Contracts & Grants Office Policies and Procedures.
2. Grant/contract revenue shall be separate from General Fund revenue and accounted for in the Grants and Contracts Fund.
3. Budget amendments may be made to approved budgets to accommodate final award amounts, additional funds provided by the funding source, transfers of funds that exceed the authority of the Finance Director as set

forth in Section 401.B.2, or other changes made necessary by unforeseen circumstances or events not identified prior to approval of the grant/contract budget. Such amendments shall be approved by Tribal Council resolution.

B. Administration of Grant/Contract Revenue Budgets.

1. The Executive Department and the Finance Director shall administer all Grant/contract revenue budgets and expend Grant/contract revenue in accordance with the associated budgets, the grant and contract requirements of the funding source, and the Nation's laws and financial policies.
2. Minor Transfers: The following minor transfers within approved grant/contract budgets do not require a budget amendment approved by the Tribal Council under Section 401.A.3 of this Code, but the underlying expenditures remain subject to the Nation's laws and financial policies, including any Tribal Council approvals required thereunder.
 - a. Grant/contract managers are authorized to transfer funds among line items other than wages and benefits, provided that any such transfer does not exceed \$5,000.00 and the total budgeted amount is not changed. Such transfers require a corresponding budget change in the accounting systems.
 - b. At the request of a grant/contract manager, the Finance Director is authorized to transfer funds among line items other than wages and benefits, provided that any such transfer does not exceed \$10,000.00 and the total budgeted amount is not changed. Such transfers require a corresponding budget change in the accounting systems.
 - c. No funds may be transferred to or from wages and benefits without a budget amendment approved by Tribal Council under Section 303 of this Code.
3. The Treasurer's monthly financial report to the Tribal Council shall include an overview of Grant/contract revenue and the associated budgets, including budget status.

SECTION 501 ENFORCEMENT.

A. Department and SEO directors/managers are responsible for timely submission of proposed budgets and for ensuring adherence to approved budgets pursuant to this Code; failure of which may subject the director/manager to disciplinary action up to and including termination as set forth in the Nation's or respective SEO's Employee Handbook.

B. Any employee who expends funds in violation of this Code shall be subject to disciplinary action up to and including termination as set forth in the Nation's or respective SEO's Employee Handbook.