

**CROW TRIBAL LEGISLATURE
JUNE 29, 2017 SPECIAL SESSION**

BILL NO. CLB 17-02

INTRODUCED BY ALVIN NOT AFRAID, JR., CHAIRMAN
CROW TRIBAL EXECUTIVE BRANCH

A BILL FOR AN ACT ENTITLED:

**“APPROVAL OF A BUDGET FOR THE OPERATION OF THE CROW TRIBAL
GOVERNMENT AND THE EXPENDITURE OF TRIBAL REVENUE FOR THE
FOURTH QUARTER OF FISCAL YEAR 2017”**

WHEREAS, Article IV, Section 3(d) of the Crow Tribal Constitution and Bylaws requires the Executive Branch of the Crow Tribal Government to prepare an annual budget for the operation of the Tribal Government, including separate budgets for the Legislative and Judicial Branches, for approval by the Legislative Branch and the Secretary of the Interior; and

WHEREAS, Article V, Section 2(e) of the Constitution empowers the Legislative Branch to grant final approval or disapproval of the annual budget prepared by the Executive Branch; and

WHEREAS, in September 2016, the Executive Branch Administration and the Legislative Branch agreed that in place of an annual budget prepared by the Executive Branch, a First Quarter Budget was appropriate since a new Executive Branch Administration would be seated on December 5, 2016 and that administration should propose its own budget for the remainder of Fiscal Year 2017; and

WHEREAS, CLB16-04, an Act providing for a partial-year Interim Budget covering the period October 1, 2016 – December 31, 2016 (**FY 2017 Quarter 1**) in order to continue the operations of the Crow Tribal Government, was enacted by the Legislature on September 29, 2016 and approved by the Chairman of the Executive Branch on September 30, 2016; and

WHEREAS, in October of 2016, the Executive Branch accepted a \$15 million settlement of the Coal Severance Tax Case, from the escrow account established by the State of Montana for the Water Compact and which was to be subsequently submitted to the Legislative Branch for budget appropriation; and

WHEREAS, a new Executive Branch Administration was elected on November 5, 2016 and was seated on December 5, 2016 and a new Executive finance department was implemented after January 1, 2017, where in several Legislative Finance Committee Meetings, the Executive finance department reported the Settlement proceeds were purportedly expended by the Executive Branch possibly to cover liabilities of the Tribe prior to December 5, 2016; and

WHEREAS, by the end of December 2016, both the Executive and Legislative Branch lacked the full financial status of the Tribe, and time was needed to gather that information in order to make an informed approval of an annual budget; therefore, a Second-Quarter was agreed upon for the purpose of gathering the information prior to the expiration of the proposed Second-Quarter Budget ending on March 31, 2017; and

WHEREAS, CLB16-05, an Act providing for a partial-year Interim Budget covering the period January 1 – March 31, 2017 (**FY 2017 Quarter 2**) was enacted by the Legislature and approved by the Chairman of the Executive Branch on December 29, 2016; and

WHEREAS, based upon the presentations by the Executive Branch finance department, the Tribe's revenue is unable to sustain its expenditures, debt service and liabilities, employee payroll appointment compensation and senior benefits; that many of the pitfalls including overspending, comingling of funds, and ISDA program compliance issues that placed the Crow Tribe in a financial crisis are primarily due to lack of an efficient financial infrastructure; and, the Executive Branch finance department is still in the process of evaluating the incoming debts in order to produce a full assessment that will result in the Legislature to be fully informed in order to pass an annual budget; and

WHEREAS, the Legislature acknowledges that spending by the Crow Tribe exceeded First Quarter budget approval and has seriously affected the Second Quarter ability to meet its budget approval; and as such, any spending outside of these budgets including the spending of the Settlement should be disapproved until a special audit is conducted and the findings are presented to the Tribe; and

WHEREAS, the Legislative Branch and the Executive Branch have been engaged in Court Case 13-002 (Litigation) and settlement negotiations since 2010 regarding legislation relating to Crow Tribal Finances; whereby the Crow Court of Appeals has set a hearing date of August 25, 2017 for another status report on the Litigation; and

WHEREAS, the Executive and Legislative Branches agree that the financial crisis will be properly addressed by settlement of the Litigation resulting in legislation amending the Fiscal Management Act of 2007 (CLB 07-08) and related legislation will be in the best interest of the Crow Tribe; and

WHEREAS, the Executive Branch and the Legislative Branch agree it will be appropriate to address solutions to the financial crisis through Litigation settlement negotiations; and

WHEREAS, CLB17-01, an Act providing for a partial-year Interim Budget covering the period April 1 – June 30, 2017 (**FY 2017 Quarter 3**) was enacted by the Legislature and approved by the Chairman of the Executive Branch on April 4, 2017; and

WHEREAS, the Executive Branch Finance Department has made substantial progress on completing the tasks and contingencies in CLB17-01, and the Branches agree that it is in the Crow Tribe's best interests to approve the Tribal Budget for the Fourth Quarter of FY2017.

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

Section 1. Approval of a budget for the fourth quarter of the 2017 fiscal year for the expenditure of Crow Tribal revenue. The budget for the fourth quarter of the 2017 fiscal year, for the operation of the Crow Tribal Government and the expenditure of Tribal revenues during the period July 1, 2017 through September 30, 2017, is hereby approved by the Crow Tribal Legislature as follows:

- (a) Judicial Branch: \$ 187,733;
- (b) Legislative Branch: \$ 634,465; and
- (c) Executive Branch (incl. debt service): \$3,161,656

TOTAL (excluding Per Capita): \$3,983,854

Section 2. Unapproved Appropriations. Any spending from the First and Second Quarter budgets exceeding their approved budget under CLB 16-04 and 16-05 including the \$15 million Settlement are hereby unapproved by the Legislature until the Special Audit Report or reporting from the Executive Branch Finance Department permits the Legislature to make an informed decision to ratify any spending that occurred outside of the approved amounts. Such spending outside of the approved budgets will be presented in subsequent budget modifications to the Legislature for approval.

Section 3. Reporting. The Executive Branch shall continue to report on the fiscal management of the Crow Tribal Government's expenditures, all sources of funding and revenues with federal funds versus tribal funds of the comprehensive full budget for FY 2017. This regular reporting shall take place preferably bi-weekly or at a minimum-monthly. This shall include all settlements received by the Crow Tribe during this period, and full assessment and breakdown of debt service, liabilities and expenditures and revenue. Summary Budget comparison report from all Crow Tribal Accounting Systems including the Abila Sage MIP Accounting system for all three branches of Crow Tribal Government, showing budgets and detailed expenditures for the remaining fourth quarter of 2017. This report shall be included in the 2018 annual budget submission by the Executive Branch. This reporting shall also include all information from third parties dealing with the finances of the Crow Tribe. Each Branch Chief shall also have access to their banking financial information. All reporting shall be certified by the Executive Branch Finance Department.

Section 4. Special Audit of all Tribal Finances. A special audit covering the period of May 1, 2016 through March 31, 2017 shall be ordered by the Executive Branch and it shall be prepared to report by September 30, 2017 to the Crow Tribe. So long as it does not delay the

due date specified in the preceding sentence: (a) as an alternative to paying for a private audit, the Executive and Legislative Branches may work together to request and obtain a Special Audit performed by the BIA, OIG or State of Montana; and (b) the Executive Branch may provide a supplemental or separate Special Audit covering the period September 1, 2015 to April 30, 2016 if necessary to present a clearer and more complete picture of the Tribe's finances.

Section 5. Settlement of the Litigation. The Executive Branch and the Legislative Branch met on April 26-27, 2017 to begin settlement negotiations on the Litigation and the parties' settlement discussions are continuing. The Branches agree that by July 31, 2017 the Executive Branch shall submit its proposal and shall set dates for negotiations upon receipt of the proposal. Upon reaching a negotiated settlement of the Litigation shall result in passage of a new Crow Tribal Fiscal Management Act to be codified in the *Crow Law and Order Code, 2005 as amended*; and, the parties shall submit a joint stipulated order dismissing the Litigation to the Court of Appeals by August 25, 2017.

Section 6. Corrective plan. The Executive Branch Finance Department has reported that the Tribe is current on payments to current employees, appointed positions, senior benefits, and annual leave payments are continuing to be made to former employees. The Executive Branch Finance Department is further directed to promptly make the remaining annual leave payments due to former employees upon completion of proper exits, including return of all Tribal property. Based upon the Executive Branch Finance Department compliance progress report of the ISDA Federal Programs, the Executive Branch Finance Department shall continue working on the goal of attaining compliance, by moving the Crow Tribe's status from High-Risk to the regular draw-down compliant status. The Executive Branch Finance Department shall work closely with the program directors to catch up on reporting and to remain in compliance.

Section 7. Tribal mineral royalties, special per-capita account. In addition to the amounts provided for in the attached 2017 fiscal year budget, all mineral royalties paid to the credit of the Crow Tribe shall be directly deposited by the Office of Special Trustee in a proceeds of labor account (per capita) separate and apart from the Crow Tribal General Fund and shall only be available for expenditure for the purpose of per-capita distribution to the enrolled tribal membership. Any additional mineral royalties received shall also be directly deposited into the proceeds of labor account (per capita) described herein and shall be distributed via per-capita payments to the enrolled tribal membership. In addition to the reports on receipts of royalties currently being provided to the Legislature by the Office of the Special Trustee (OST), the Executive Branch shall forward to the Legislature copies of all per-capita account draw-down requests on Form SF-1034 as signed by the Chairman, at the same times they are provided to BIA and OST.

Section 8. Judicial Branch Fiscal Authority. The Judicial Branch, at the discretion of the Chief Judge, shall have control over spending their own funds, including setting salaries, budget modifications, and making purchases. All bonds, fees, fines and other revenues derived from Judicial Branch operations shall remain with the Judicial Branch and shall become part of the Judicial Branch Budget.

Section 9. Legislative Branch Fiscal Authority. The Legislative Branch shall have control over spending its own budget, including budget modifications and making purchases consistent with the \$2.1 million annual appropriation from the previous budget bills.

Section 10. District Donations for Fourth Quarter FY 2017. The Tribal Comptroller shall disburse a total of \$64,278 for District Donations, divided equally among the Districts. All District Donations that are not fully expended during the Quarter in which budgeted shall be carried over until fully expended.

Section 11. Past-Due Tribal Liabilities and Loan Consolidation. The Executive Branch will provide a full listing of Tribal liabilities upon completion of the FY 2016 Audit in order to prepare a financial statement for presentation to the banks. The Legislative Branch hereby concurs with the Executive Branch in pursuing a consolidation of existing Tribal loans into a new loan(s) that would raise additional funds for retiring past-due liabilities and/or to reduce current annual loan payments, with such loan(s) being subject to further approval by the Legislative Branch after their terms have been negotiated.

Section 12. Priority Funding. The Executive Branch Finance Department shall prioritize the trash problem in the districts; Senior Benefits to be paid within the 1st week of the Month; and, prioritizing the debt owed to Bullis Mortuary. Should payments be late, the Executive Branch Finance Department shall issue public notice immediately when payment will be made.

Section 13. Implementation. This Act supplements the partial-year Interim Budgets for the first, second, and third quarters of FY2017 enacted by CLB16-04, CLB16-05, and CLB17-01. Further, this Act shall take effect immediately upon approval by the Tribal Chairman and shall have an effective date beginning July 1, 2017.

[REMAINDER OF PAGE LEFT BLANK INTENTIONALLY]

CLB: A BILL FOR AN ACT ENTITLED: "APPROVAL OF A BUDGET FOR THE OPERATION OF THE CROW TRIBAL GOVERNMENT AND THE EXPENDITURE OF TRIBAL REVENUE FOR THE FOURTH QUARTER OF FISCAL YEAR 2017"

Bill or Resolution: CLB17-02 **Introduced by:** Chairman Alvin Not Afraid, Jr. **Date of Vote:** 6/29/2017
Number

REPRESENTATIVE:	Yes	No	Abstained
G. Three Irons	_____	_____	_____
B. Rogers	_____	_____	_____
F. White Clay	_____	_____	_____
P. Hill	_____	_____	X
S. Real Bird	X	_____	_____
V. Nomee	X	_____	_____
T. Yellowtail	X	_____	_____
T. Gros Ventre	_____	X	_____
P. Alden, Jr.	X	_____	_____
E. Deputee	X	_____	_____
P. Spotted Horse, Sr.	X	_____	_____
L. DeCrane	_____	X	_____
J. Demontiney	X	_____	_____
B. Hugs	X	_____	_____
B. Good Luck	X	_____	_____
H. Male Bear, Jr.	X	_____	_____
G. Real Bird, Jr.	X	_____	_____
Secretary of the House	_____	_____	_____
Eric Birdinground	X	_____	_____
Speaker of the House	_____	_____	_____
Total:	12	2	1

Result of Vote:

Passed

Not Passed

Tabled

Veto-Override

Eric Birdinground 6-29-17
 Senator Eric Birdinground Date
 Speaker of the House

Gordon Real Bird, Jr. 6/29/17
 Senator Gordon Real Bird, Jr. Date
 Secretary of the House

CERTIFICATION

I hereby certify that this Bill for an Act entitled “**APPROVAL OF A BUDGET FOR THE OPERATION OF THE CROW TRIBAL GOVERNMENT AND THE EXPENDITURE OF TRIBAL REVENUE FOR THE FOURTH QUARTER OF FISCAL YEAR 2017**” was duly approved by the Crow Tribal Legislature with a vote of 12 in favor, 2 opposed, and 1 abstained, and that a quorum was present on this 29th day of June, 2017.



Senator Eric Birdinground
Speaker of the House
Crow Tribal Legislature

ATTEST:



Senator Gordon Real Bird, Jr.
Secretary
Crow Tribal Legislature



EXECUTIVE ACTION

I hereby

X **APPROVE**
____ **VETO**

this Bill for an Act entitled “**APPROVAL OF A BUDGET FOR THE OPERATION OF THE CROW TRIBAL GOVERNMENT AND THE EXPENDITURE OF TRIBAL REVENUE FOR THE FOURTH QUARTER OF FISCAL YEAR 2017**” 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 30 day of June, 2017.



Alvin Not Afraid, Jr., Chairman
Crow Tribal Executive Branch

Section 9. Legislative Branch Fiscal Authority. The Legislative Branch shall have control over spending its own budget, including budget modifications and making purchases consistent with the \$2.1 million annual appropriation from the previous budget bills.

Section 10. District Donations for Fourth Quarter FY 2017. The Tribal Comptroller shall disburse a total of \$64,278 for District Donations, divided equally among the Districts. All District Donations that are not fully expended during the Quarter in which budgeted shall be carried over until fully expended.

Section 11. Past-Due Tribal Liabilities and Loan Consolidation. The Executive Branch will provide a full listing of Tribal liabilities upon completion of the FY 2016 Audit in order to prepare a financial statement for presentation to the banks. The Legislative Branch hereby concurs with the Executive Branch in pursuing a consolidation of existing Tribal loans into a new loan(s) that would raise additional funds for retiring past-due liabilities and/or to reduce current annual loan payments, with such loan(s) being subject to further approval by the Legislative Branch after their terms have been negotiated.

Section 12. Priority Funding. The Executive Branch Finance Department shall prioritize the trash problem in the districts; Senior Benefits to be paid within the 1st week of the Month; and, prioritizing the debt owed to Bullis Mortuary. Should payments be late, the Executive Branch Finance Department shall issue public notice immediately when payment will be made.

Section 13. Implementation. This Act supplements the partial-year Interim Budgets for the first, second, and third quarters of FY2017 enacted by CLB16-04, CLB16-05, and CLB17-01. Further, this Act shall take effect immediately upon approval by the Tribal Chairman and shall have an effective date beginning July 1, 2017.

[REMAINDER OF PAGE LEFT BLANK INTENTIONALLY]

CROW TRIBE OF INDIANS

Total Expenditure Budget \$3,983,854

Quarter ended September 30, 2017

DEBT SERVICE- \$612,568

This department is established to fund the following payments:

1997 107th Bond Payment: The Crow Tribal Council on September 13, 1997 did meet and approve the issuance of bonds to fund authorized projects with the interest from the 107th Boundary Settlement fund to be utilized for payments. Total payments for the 4th fiscal quarter of FY 2017 will be \$23,452.

FSA/BIA Loans: The Crow Tribe Legislature approved the issuance of loans with USDA and FSA to provide funding for real estate and leasing. Total payments for the 4th fiscal quarter of FY 2017 will be \$29,140.

2013 First Interstate Loan: The Crow Tribe Legislature (Joint Action Resolution JAR13-19) approved the issuance of a \$10 million loan from First Interstate with the proceeds for economic development purposes. The loan payments are to be made from the 107th Boundary Settlement fund. Total payments for the 4th fiscal quarter of FY 2017 will be \$449,201.

USDA Loan – Water Project: The Crow Tribe Legislature (Joint Action Resolution JAR06-13) approved the issuance of a \$1.8 million loan with USDA in 2007 to provide funding for the Crow Agency Water System Project. Total payments for the 4th fiscal quarter of FY 2017 will be \$42,714.

USDA Loan – Water Project #2: The Crow Tribe Legislature approved the issuance of a second loan with USDA in 2014 to provide funding for the Crow Agency Water System Project. Total payments for the 4th fiscal quarter of FY 2017 will be \$8,364.

2007 First Interstate Loan: The Crow Tribe Legislature (Joint Action Resolution JAR07-09 and JAR07-09) approved the issuance of a \$3.0 million loan from First Interstate Bank with the proceeds for completion of the LBHC Library Building. The loan payments are to be made from the 107th Boundary Settlement fund. Total payments for the 4th fiscal quarter of FY 2017 will be \$59,697.

LEGISLATIVE BRANCH BUDGET - \$ 634,375

This budget funds the operations of the Legislative branch set-up by the new constitution. The budget will cover elected delegate's salaries and other costs. These delegates have quarterly

legislative sessions that approve/disapprove various resolutions/bills submitted. They have ongoing subcommittees that work on new legislation for the Crow Nation. The Legislative Branch is a separate branch of the Crow Tribal government. There is a separation of powers between the branches. The Legislative Branch has control over spending their own funds, including setting salaries, budget modifications and making purchases.

JUDICIAL BRANCH BUDGET - \$ 187,733
--

This branch is responsible for operating the courts system of the Judicial Branch of the Crow Nation. BIA, also, funds a portion of the costs to operate the court system. The Judicial Branch is a separate branch of the Crow Tribal government. There is a separation of powers between the branches. The Judicial Branch has control over spending their own funds, including setting salaries, budget modifications and making purchases.

EXECUTIVE BRANCH BUDGET - \$2,549,088
--

ELECTED ADMINISTRATION

ELECTED ADMINISTRATION - \$476,240 this department is primarily utilized by the Tribal Officials. During the 4th quarter this department includes the Crow Fair for a budgeted sum of \$300,000. There are various line items/functions within this department. The largest amount is designated to hire employees. Employees that are not working under specific programs or departments are posted here. The job duties and designations of these employees vary widely. Many of the staff are placed at various schools, churches, and city departments. Examples of job duties are custodians, aides, secretaries, etc. Additionally, some of the staff are placed within various programs to help them get trained for various positions within BIA, IHS and Federally-funded programs.

The next largest expense within this department is Travel. This is primarily for the Elected Officials, but is also utilized by various employees that do not have Travel designated to their particular departments. Officials are often required to travel to Washington D.C. and Helena, as well as, other locations to conduct the business of the Crow Tribe. Other expenses associated with this department are Bereavement, Feeds, food for staff meetings, gatherings, emergency assistance.

FACILITIES MANAGEMENT - \$25,501 is included in this department and is responsible for the janitorial and grounds maintenance services of the Tribal buildings. This includes janitorial supplies and repairs and maintenance of the Tribal Administration buildings.

MAILROOM - \$7,095 is included in this department and manages the outside mailing services of all the Crow Tribe's departments/programs. They maintain the internal mail boxes for in-house memos and newsletters.

SECURITY - \$27,782 is included in this department and provides security within the Crow Tribe's administration building for the elected officials, the property, and personnel.

RECORDS RETENTION - \$5,369 is included in this department and is responsible for maintaining and preserving all the records of the Crow Tribe. This department complies with the records retentions policies as required by law over the stated period of years.

ENROLLMENT - \$10,664 is included in this department and is established to maintain the records of the Crow Tribe Enrollment. This department processes the per capita payments issued three times a year. Current and updated information is needed to insure all Tribal members receive timely payments.

All sections within Elected Administration are responsible for cleaning up various areas of the Crow Nation. The duties include picking up trash, mowing and pulling weeds, maintaining fences and buildings. This responsibility is a seasonal addition to the department.

NATURAL RESOURCES

BUFFALO PASTURE - \$23,423 is included in this department and is set-up to monitor and maintain the Buffalo Pasture. The employees patrol the pasture, as well as, round up the herds to sell the Buffalo. The proceeds from the sale of the Buffalo are included in the General Fund's revenues.

FISH AND GAME - \$32,011 is included in this department and patrols the various fishing and gaming locations within the Crow Reservation. They are authorized to issue fines and licenses regarding fishing and gaming on the Reservation. Besides salary expense, the largest expenditure is for vehicle fuel and repairs for each of the patrol units.

PARKS & RECREATION - \$8,981 is included in this department and oversees the maintenance and services of the various Parks and Recreation within the Crow Nation.

FORESTRY - \$17,173 is included in this department and provides services to the Crow Tribe for development of tribal forest lands.

TRIBAL LAND MANAGEMENT - \$39,884 is included in this department and the purpose is to support extension agents who establish agricultural education programs within the Crow Nation. Department duties include agriculture leases and management.

SOLID WASTE - \$45,826 is included in this department which oversees the maintenance and disposal costs of the solid waste sites within the Crow Nation.

All departments within Natural Resources are responsible for cleaning up various areas of the Crow Nation. The duties include picking up trash, mowing and pulling weeds, maintaining fences and buildings. This is a seasonal department.

CULTURAL OFFICE

CULTURAL - \$28,135 is included in this department which is set-up to maintain the cultural affairs and activities of the Crow Nation. Employees work with the Natural Resource

development industry. They regulate all aspects of NEPA 106, Tribal Historic Preservation Ordinance (THPO), and execute the THPO laws.

All sections within Cultural Office are responsible for cleaning up various areas of the Crow Nation. The duties include picking up trash, mowing and pulling weeds, maintaining fences and buildings. This responsibility is a seasonal addition to the department.

HOMELAND SECURITY

DES/DISPATCH - \$12,678 is included in this department which provides a centralized location to coordinate emergency services related to search and rescue, fire, and police within the boundaries of the Crow Nation.

POLICE - \$26,592 is included in this department which supplements the BIA Police department assisting with additional staff. The staff duties range from police to dispatchers to custodians.

PUBLIC SAFETY - \$7,671 is included in this department which provides funding to support the public safety concerns of the Crow Tribe government. This includes developing and implementing a disaster emergency plan for the Crow Reservation. This entails contacting other agencies within the area to find what can be cooperatively done in case of an emergency and seeking Federal and State assistance with any funding needs.

STRUCTURE FIRE - \$12,714 this department provides structure fire services to residents within the boundaries of the Crow Nation.

All sections within Homeland Security are responsible for cleaning up various areas of the Crow Nation. The duties include picking up trash, mowing and pulling weeds, maintaining fences and buildings. This responsibility is a seasonal addition to the department.

INCIDENTAL EXPENSE

GENERAL OPERATING - \$54,289 is in this department is where General operating expenses of the Crow Tribe which includes burial assistance for burial costs at \$5,000 per Tribal member. This department also covers non-department expenses.

All sections within Incidental are responsible for cleaning up various areas of the Crow Nation. The duties include picking up trash, mowing and pulling weeds, maintaining fences and buildings. This responsibility is a seasonal addition to the department.

EXECUTIVE BRANCH LEGAL SERVICES

IN-HOUSE LEGAL - \$71,205 is in this department which funds the in-house legal services at Crow Agency. This includes several attorneys and non-attorney staff. There are various expenses for maintaining the office space and office expenses at Crow Agency. Additionally, some outside legal services will be paid from this budget. This department also funds the attorney services of legal counsel working on the prosecution of cases through the Crow Tribe's court system. This department funds the services of an outside counsel to provide public defender services to the defendants within the Crow Tribe's court system. It also funds an

attorney providing services to Tribal Members. The department funds the legal counsel and consultants needed to further the development of the Tribe's Natural Resources, primarily concentrating on energy/coal development.

INFRASTRUCTURE

DISTRICT SUPPORT SERVICES - \$17,602 is included in this function which funds employees that work in the various districts. They are providing services at local area organizations.

TRIBAL ROAD MAINTENANCE - \$19,011 is included in this department the purpose which is to oversee the maintenance of Crow Tribal roads and individual member lanes for medical purposes.

All sections within Infrastructure department are responsible for cleaning up various areas of the Crow Nation. The duties include picking up trash, mowing and pulling weeds, maintaining fences and buildings. This responsibility is a seasonal addition to the department.

TERO

TERO - \$29,351 is included in this department the purpose which is to provide staff and reimburse expenditures relating to monitoring the compliance of the TERO ordinance of the Crow Tribe.

PERSONNEL OFFICE - \$18,687 this department is the human resources department for the Crow Tribe. This department is responsible for maintaining the personnel records and assuring compliance with applicable federal guidelines, personnel policy, and WPA process.

All sections within TERO department are responsible for cleaning up various areas of the Crow Nation. The duties include picking up trash, mowing and pulling weeds, maintaining fences and buildings. This responsibility is a seasonal addition to the department.

HEALTH AND HUMAN SERVICES

VETERANS - \$13,024 is included in this department which oversees services for veterans serving the Crow Tribe.

WATER PLANT DEPARTMENT - \$56,210 is included in this department which the purpose is to assist BIA with the Crow Water Department and provide maintenance and personnel for the Wyola and Pryor Water systems.

SOCIAL SERVICE - \$23,606 is included in this fund which is set-up to supplement the various Federal and State programs held under the Crow Tribe that provide social services to the Crow Nation.

ELDER SUPPLEMENT PAYMENT - \$720,000 is included in this fund which is a monthly benefit to all Crow Tribe members over the age of 67. The monthly benefit amount is currently \$300 per month. The purpose is to help the elderly cover their living expenses as they reach an age they no longer can work and to help supplement any other income they may receive.

DISTRICT FUNDS - \$71,040 is included in this function which the purpose is to help the districts target district-specific constituent and community center expenses.

All sections within Health and Human Services department are responsible for cleaning up various areas of the Crow Nation. The duties include picking up trash, mowing and pulling weeds, maintaining fences and buildings. This responsibility is a seasonal addition to the department.

EDUCATION

EDUCATION - \$31,905 is included in this program which provides financial assistance in the form of educational grants to all members of the Crow Tribe that are accepted and/or enrolled in a college or university and are in good academic standing. This program also includes an academic incentive program for all Crow Tribe members enrolled in Jr. High and High School. The Tobacco Tax revenue is a pass through to the Little Big Horn College.

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT - \$249,913 is included in this department which has the overall responsibility of planning and economic development for the Crow Tribe. They will submit proposals to the Executive Branch for potential development, employ individuals who are working on the oil and gas contracts and energy development, and commercial enterprises, and summer youth, as well as, identify opportunities for revenue production benefiting the Crow Tribe of Indians.

FINANCE

FINANCE - \$43,125 is included in this function which is responsible for processing all financial transactions of the Crow Tribe. This includes payroll and vendor payment responsibilities. Other functions include cash receipts, travel compliance and budget maintenance.

OPERATING EXPENSES - \$157,426 is included in this function which includes various expenses that are required to maintain the administrative departments as listed within the Indirect Cost Fund and the various programs/funds operating under the Crow Tribe. These include the telephone system, utilities, and insurance of the Crow Tribe. The CPA contractors are responsible for the overall accounting of the Crow Tribe and the preparation of Financial Statements for the Financial Audit as required by law. This includes equipment needed to maintain the computer systems and internet services of the Crow Tribe, as well as, a computer department contractor are included within this department.

PROCUREMENT OFFICE - \$13,989 is included in the procurement function which is responsible for the purchasing of office supplies for the various programs/funds, maintaining the on-hand Supplies Department and maintaining vendor qualifications. Additionally, this

department maintains asset inventory lists, manages the insurance policies, licenses vehicles, and manages the GSA/Tribal vehicle program.

CONTRACTS AND GRANTS - \$23,375 is included in this function which processes and reviews all contracts with the Federal and State governments for various programs/grants with the Crow Tribe. This department assures compliance with the various grant and contract provisions and facilitating and a clearinghouse for construction projects.

INDIRECT COST FUND AND ADMINISTRATION - \$36,846 is included in this function which the purpose of the Indirect Cost Fund is to maintain the operations of a central administration of the Crow Tribe. The Indirect Cost Fund includes costs from various departments whose functions can be centralized and utilized by all departments/funds/programs of the Crow Tribe. These functions/departments are determined to qualify for Indirect Cost fund reimbursement under the Federal regulations as described in the Super Circular. They include various functions such as; administration, community relations, contract administration, personnel, finance, procurement, facilities management, record retention, security, postal administration and grant writing. This fund is a portion of the elected official's salaries and staff to facilitate Elected Officials oversight of program contracts and grants.

IN-KIND CONTRIBUTIONS - \$90,745 is included in this fund which is to set up the required matches of various Federal programs. Some of the larger matches of the Tribe are to Head Start, Boys & Girls Club, Tribal Elders Program, and Family Preservation.

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

	Fourth Quarter			
		July 2017	Aug. 2017	Sept. 2017
<u>Revenue</u>				
Coal Severance Tax	234,530		234,530	
Coal Gross Proceeds	-			
Coal, Oil, Gas Bonus & Leases	-			
Conoco	-			
MT Gas tax	295,248	295,248		
Tobacco tax	330,198	330,198		
Tobacco tax pass through	(330,198)	(330,198)		
Program Income	225,999	75,333	75,333	75,333
Donation Income	40,000		40,000	
Admin Fees Revenue	-			
Apsalooke LLC Revenue	-			
Insurance Proceeds	-			
Lease Revenue	50,000	16,667	16,667	16,666
Rental Income	11,874	3,958	3,958	3,958
Utility/Property Tax	-			
OST-MR&I AWWWA	162,501	54,167	54,167	54,167
WBI-Right of Way	1,120,000	1,120,000		
Large Land Base (LLB)-CLB15-06	-	-		
	<u>2,140,152</u>	<u>1,565,373</u>	<u>424,655</u>	<u>150,124</u>
107th Fund settlement	486,455	79,760	128,435	278,260
	<u>486,455</u>	<u>79,760</u>	<u>128,435</u>	<u>278,260</u>
Indirect Cost	556,250	185,417	185,417	185,416
	<u>556,250</u>	<u>185,417</u>	<u>185,417</u>	<u>185,416</u>
Total Revenue	<u>3,182,857</u>	<u>1,830,550</u>	<u>738,507</u>	<u>613,800</u>

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

	Fourth Quarter	July 2017	Aug. 2017	Sept. 2017
<u>Crow Tribe Debt Service</u>				
FSA/BIA Loans	29,140	9,713	9,713	9,714
BX Loan Payment JAR15-14	-			
Pay back Federal	-			-
Bond payment 1997	23,452	23,452		
FIB 2007 Note	59,697	19,899	19,899	19,899
FIB 2013 Note	449,201	449,201		
USDA Loan	42,714	14,238	14,238	14,238
USDA Loan #2	8,364	2,788	2,788	2,788
Debt service commitments	<u>612,568</u>	<u>519,291</u>	<u>46,638</u>	<u>46,639</u>

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

	Fourth Quarter	July 2017	Aug. 2017	Sept. 2017
<u>Crow Tribe Expenses:</u>				
Legislative Branch	634,465	211,548	211,458	211,459
Courts Branch	187,733	62,578	62,578	62,577
Executive Branch:				
Salaries	390,800	111,657	111,657	167,486
Fringe Benefits	80,675	23,050	23,050	34,575
Advertising	546	182	182	182
Appellate Court	-	-	-	-
Computer Services/Supp& Maint	546	182	182	182
Contracted Services	183,960	61,320	61,320	61,320
Community Support (Burial Assist)	98,316	32,772	32,772	32,772
Crow Fair	300,000		300,000	
Crow Native Days	-			
District Community Projects	66,278	22,093	22,093	22,092
Donations	3,277	1,092	1,092	1,093
Dues	2,622	874	874	874
Student Assistance	49,923	16,641	16,641	16,641
Elections	34,957	11,652	11,652	11,653
Emergency Assistance	10,924	3,641	3,641	3,642
Employee Expense	3,714	1,238	1,238	1,238
C.O./Equipment (over \$5,000 only)	16,801	5,600	5,600	5,601
Fees	10,269	3,423	3,423	3,423
Festivities	13,109	4,370	4,370	4,369
Food costs	3,277	1,092	1,092	1,093
GSA Vehicles	5,244	1,748	1,748	1,748
Insurance	138,750	46,250	46,250	46,250
Irrigation - BIA Fees	18,114	6,038	6,038	6,038
Jury Cost	-	-	-	-
Maintenance & Repair	24,140	8,047	8,047	8,046
Mileage	3,138	1,046	1,046	1,046
Postage	5,340	1,780	1,780	1,780
Printing	2,436	812	812	812
Real Estate Taxes	16,469	5,490	5,490	5,489
Rental/Office	328	109	109	110
Senior Benefit	720,000	240,000	240,000	240,000
Supplies/Office	5,025	1,675	1,675	1,675
Supplies/Other	31,077	10,359	10,359	10,359
Sanitation Services	43,861	14,620	14,620	14,621
Telephone	27,852	9,284	9,284	9,284
Training	4,588	1,529	1,529	1,530

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

	Fourth Quarter	July 2017	Aug. 2017	Sept. 2017
Transfer out	121,637	40,546	40,546	40,545
Travel/off-reservation	27,747	9,249	9,249	9,249
Utilities	54,620	18,207	18,207	18,206
Vehicle Repairs & Maintenance	9,613	3,204	3,204	3,205
Vehicle Fuel Costs	19,115	6,372	6,372	6,371
Total Executive Branch	2,549,088	727,244	1,027,244	794,600
Total Expenses	3,371,286	1,001,370	1,301,280	1,068,636
Total debt and expense expenditures	3,983,854	1,520,661	1,347,918	1,115,275
Increase (decrease) in cash reserve	(800,997)	309,889	(609,411)	(501,475)

2470351
486455
556251
3513057

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

By Department

	ELECTED ADMIN 100A1	BUFFALO PASTURE 100B2	COURTS 100C2	CROW FAIR 100C3	CULTURAL 100C4	CREDIT 100C9/142	DISPATCH 100D1	FISH & GAME 100F1
REVENUES								
Total Revenues	68,725	26,509	15,487	11,162	-	12,557	-	28,601
2,062,857								
CROW TRIBE DEBT SERVICE								
FSA/BIA LOANS								
29,140								
BOND PAYMENT 1997								
23,452								
FIB 2007 NOTE								
59,697								
FIB 2013 NOTE								
449,201								
USDA LOAN								
42,714								
USDA LOAN #2								
8,364								
Total Debt Service	-	-	-	-	-	-	-	-
612,568								
EXPENSES								
Total Expenses	176,240	23,423	-	300,000	28,135	-	12,678	32,011
2,549,088								

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

By Department

	FORESTRY 100F2	FIRE 100F3	GENERAL OP 100G1	GAMING COMMISS 100G2	IN KIND 100H5	LEGAL 100L1	PARKS & REC 100P1	POLICE 100P3
REVENUES								
Total Revenues	2,062,857	1,395	-	234,392	4,186	-	-	-
CROW TRIBE DEBT SERVICE								
FSA/BIA LOANS	29,140							
BOND PAYMENT 1997	23,452		29,140					
FIB 2007 NOTE	59,697							
FIB 2013 NOTE	449,201							
USDA LOAN	42,714		42,714					
USDA LOAN #2	8,364		8,364					
Total Debt Service	612,568	-	-	80,218	-	-	-	-
EXPENSES								
Total Expenses	2,549,088	17,173	12,714	54,289	-	90,745	8,981	26,592

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

By Department

	SOCIAL SERVICES 100S2	7 HILLS 100S7	SOLID WASTE 100SW	TERO 100T3	TRIBAL LEASING 100T6	TRIBAL ROAD MAINTENANCE 100T9	VETERANS 100V1
REVENUES							
Total Revenues	2,062,857	-	-	153,471	55,808	-	-
CROW TRIBE DEBT SERVICE							
FSA/BIA LOANS	29,140						
BOND PAYMENT 1997	23,452						
FIB 2007 NOTE	59,697						
FIB 2013 NOTE	449,201						
USDA LOAN	42,714						
USDA LOAN #2	8,364						
Total Debt Service	612,568	-	-	-	-	-	-
EXPENSES							
Total Expenses	2,549,088	23,606	-	45,826	29,351	39,884	19,011
							13,024

CROW TRIBE

General Fund
FY2017 4th Quarter Budget
By Department

	WATER DEPT 100W1/146	District SUPPORT SERVICES 100L9 / 100P9 / 100W9	DISTRICT FUNDS 101	SUB TOTAL GF	ADMIN 150A	EDUCATION 150H
REVENUES						
Total Revenues	2,062,857	-	-	612,293	751,992	-
CROW TRIBE DEBT SERVICE						
FSA/BIA LOANS	29,140			29,140		
BOND PAYMENT 1997	23,452			-	23,452	
FIB 2007 NOTE	59,697			-	59,697	
FIB 2013 NOTE	449,201			-		
USDA LOAN	42,714			42,714		
USDA LOAN #2	8,364			8,364		
Total Debt Service	612,568	-	-	80,218	83,149	-
EXPENSES						
Total Expenses	2,549,088	56,210	17,602	71,040	720,000	31,905

CROW TRIBE

General Fund
FY2017 4th Quarter Budget
By Department

	ENROLLMENT 150k	PUBLIC SAFETY 150M	MULTIPURPOSE 150O	OK-A-BEH 150OK	ECON DEV 150Q	TOURISM 150T	SUBTOTAL 107TH
REVENUES							
Total Revenues	1,535	-	3,488	46,041	-	26,648	829,704
CROW TRIBE DEBT SERVICE							
FSA/BIA LOANS	29,140						-
BOND PAYMENT 1997	23,452						-
FIB 2007 NOTE	59,697						23,452
FIB 2013 NOTE	449,201				449,201		59,697
USDA LOAN	42,714						449,201
USDA LOAN #2	8,364						-
Total Debt Service	612,568	-	-	-	(449,201)	-	-
EXPENSES							
Total Expenses	10,664	7,671			249,913		532,350
	2,549,088						1,020,153

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

By Department

	ADMIN 200A	CONTRACTS 200C	PERSONNEL 200D	FINANCE 200E	PROCUREMENT 200F	FACILITIES 200G	RECORDS 200H
REVENUES							
Total Revenues	-	-	-	-	-	-	-
	2,062,857						
CROW TRIBE DEBT SERVICE							
FSA/BIA LOANS							
BOND PAYMENT 1997							
FIB 2007 NOTE							
FIB 2013 NOTE							
USDA LOAN							
USDA LOAN #2							
Total Debt Service							
	612,568						
EXPENSES							
Total Expenses	36,846	23,375	18,687	43,125	13,989	25,501	5,369
	2,549,088						

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

By Department

	OPERATING				
	EXP 200I	SECURITY 200J	MAILROOM 200M	SUBTOTAL IDC IDC	
REVENUES					
Total Revenues	620,860	-	-	620,860	
CROW TRIBE DEBT SERVICE					
FSA/BIA LOANS	29,140				
BOND PAYMENT 1997	23,452				
FIB 2007 NOTE	59,697				
FIB 2013 NOTE	449,201				
USDA LOAN	42,714				
USDA LOAN #2	8,364				
Total Debt Service	612,568				
EXPENSES					
Total Expenses	2,549,088	157,426	27,782	7,095	359,195

RECEIVED

JUN 29 2017

BY: *[Signature]*

9:50 am

This version revised for WBI was not the original version submitted with budget package.

← ADD WBI

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

Revenue	FY17 4th Quarter	Monthly budgets		
		July 2017	August 2017	Sept 2017
Coal Severance Tax	234,530		234,530	
Coal Gross Proceeds	-			
Coal, Oil, Gas Bonus & Leases	-			
Conoco	-			
MT Gas tax	295,248	295,248		
Tobacco tax	330,198	330,198		
Tobacco tax pass through	-			
Program Income	225,999	75,333	75,333	75,333
Donation Income	40,000		40,000	
Admin Fees Revenue	-			
Apsalooke LLC Revenue	-			
Insurance Proceeds	-			
Lease Revenue	50,001	16,667	16,667	16,667
Rental Income	11,874	3,958	3,958	3,958
Utility/Property Tax	-			
OST-MR&I AWWWA	162,501	54,167	54,167	54,167
WBI-Right of Way	1,120,000	1,120,000		
Large Land Base (LLB)-CLB15-06	-			
	2,470,351	1,895,571	424,655	150,125
107th Fund settlement	486,455	79,760	128,435	278,260
	486,455	79,760	128,435	278,260
Indirect Cost	556,251	185,417	185,417	185,417
	556,251	185,417	185,417	185,417
Total Revenue	3,513,057	2,160,748	738,507	613,802

RECEIVED
JUN 29 2017

BY:

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

Crow Tribe Debt Service

FSA/BIA Loans
BX Loan Payment JAR15-14
Pay back Federal
Bond payment 1997
FIB 2007 Note
FIB 2013 Note
USDA Loan
USDA Loan #2
Debt service commitments

	FY17 4th Quarter	Monthly budgets		
		July 2017	August 2017	Sept 2017
	29,140	9,713	9,713	9,714
	-			
	-			
	23,452	23,452		
	59,697	19,899	19,899	19,899
	449,201	449,201		
	42,714	14,238	14,238	14,238
	8,364	2,788	2,788	2,788
	612,568	519,291	46,638	46,639

RECEIVED
JUN 29 2017

BY:-----

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

	FY17 4th Quarter	Monthly budgets		
		July 2017	August 2017	Sept 2017
Crow Tribe Expenses:				
Legislative Branch	634,375	211,458	211,458	211,459
Courts Branch	187,733	62,578	62,578	62,577
Executive Branch:				
Salaries	334,972	111,657	111,657	111,658
Fringe Benefits	69,150	23,050	23,050	23,050
Advertising	546	182	182	182
Appellate Court	-	-	-	-
Computer Services/Supp& Maint	546	182	182	182
Contracted Services	183,960	61,320	61,320	61,320
Community Support (Burial Assist)	98,316	32,772	32,772	32,772
Crow Fair	300,000		300,000	
Crow Native Days	-			-
District Community Projects	66,278	22,093	22,093	22,092
Donations	3,277	1,092	1,092	1,093
Dues	2,622	874	874	874
Student Assistance	49,923	16,641	16,641	16,641
Elections	34,957	11,652	11,652	11,653
Emergency Assistance	10,924	3,641	3,641	3,642
Employee Expense	3,714	1,238	1,238	1,238
C.O./Equipment (over \$5,000 only)	16,801	5,600	5,600	5,601
Fees	10,269	3,423	3,423	3,423
Festivities	13,109	4,370	4,370	4,369
Food costs	3,277	1,092	1,092	1,093
GSA Vehicles	5,244	1,748	1,748	1,748
Insurance	138,750	46,250	46,250	46,250
Irrigation - BIA Fees	18,114	6,038	6,038	6,038
Jury Cost	-	-	-	-
Maintenance & Repair	24,140	8,047	8,047	8,046

RECEIVED
JUN 29 2017

BY:

CROW TRIBE

General Fund

FY2017 4th Quarter Budget

	FY17 4th Quarter	Monthly budgets		
		July 2017	August 2017	Sept 2017
Mileage	3,138	1,046	1,046	1,046
Postage	5,340	1,780	1,780	1,780
Printing	2,436	812	812	812
Real Estate Taxes	16,469	5,490	5,490	5,489
Rental/Office	328	109	109	110
Senior Benefit	720,000	240,000	240,000	240,000
Supplies/Office	5,025	1,675	1,675	1,675
Supplies/Other	31,077	10,359	10,359	10,359
Sanitation Services	43,861	26,000	26,000	26,000
Telephone	27,852	9,284	9,284	9,284
Training	4,588	1,529	1,529	1,530
Transfer out	121,637	40,546	40,546	40,545
Travel/off-reservation	27,747	9,249	9,249	9,249
Utilities	54,620	18,207	18,207	18,206
Vehicle Repairs & Maintenance	9,613	3,204	3,204	3,205
Vehicle Fuel Costs	19,115	6,372	6,372	6,371
Total Executive Branch	2,481,735	738,624	1,038,624	738,626
Total Expenses	3,303,843	1,012,660	1,312,660	1,012,662
Total debt and expense expenditures	3,916,411	1,531,951	1,359,298	1,059,301
Increase (decrease) in cash reserve	(403,354)	628,797	(620,791)	(445,499)