

# CROW TRIBE EXECUTIVE BRANCH



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**Alvin Not Afraid, Jr.**

CHAIRMAN

**Carlson Goes Ahead**

VICE-CHAIRMAN

**R. Knute Old Crow**

SECRETARY

**Shawn Backbone**

VICE-SECRETARY

November 17, 2017

Speaker of the House  
Crow Tribal Legislature  
144 MAKAWASHA  
CROW AGENCY, MT 59022  
P.O. BOX 309  
CROW AGENCY, MT 59022

Re: Approval of FY 2018 Crow Tribe Annual Budget Under Protest

Dear Honorable Speaker of the House:

I am executing and approving this legislation regarding the FY 2018 budget. However, I am executing under protest due to the question on whether the Crow Legislative Branch has the authority to unilaterally amend a budget bill submitted by the Crow Executive Branch for approval. My understanding and interpretation of the Crow Constitution is that the Crow Executive Branch has the sole responsibility to propose the Crow Tribe's Annual Spending Budget on a yearly basis; and it is the role of the Crow Legislative Branch to either approve or disapprove the submitted budget.

Despite the Crow Legislature amending the budget and adopting and passing the Crow Budget FY 2018 and due to the financial obligations of the Crow Tribe I have determined it is necessary to have an adopted and approved budget in order for the Crow Tribe to operate into fiscal year 2018. The Constitution of the Crow Tribe vests authority within the Crow Executive Branch regarding the financial and fiscal management of the Crow Tribe's funds. Although I am approving the FY 2018 Budget it is my intent to minimize Crow Tribe's spending, consistent with my authority and intent to balance the Crow Tribe's budget, which will not exceed the authorized and approved amounts in the FY 2018 Budget.

Sincerely,

Chairman Alvin "A.J." Not Afraid, Jr.

**CROW TRIBAL LEGISLATURE  
OCTOBER QUARTERLY SESSION**

**BILL NO. CLB17-04**

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

**A BILL FOR AN ACT ENTITLED:**

**“APPROVAL OF THE ANNUAL BUDGET FOR THE OPERATION OF THE CROW  
TRIBAL GOVERNMENT AND THE EXPENDITURE OF TRIBAL REVENUE FOR  
FISCAL YEAR 2018”**

**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**, based upon the presentations by the Executive Branch, the Tribe's revenue is unable to sustain its expenditures, debt service, liabilities, payroll for staff, compensation for appointments and senior benefits for the Fiscal Year of 2018; and

**WHEREAS**, the Crow Tribe recognizes that a lack of a proper financial infrastructure has impacted the financial stability of the Tribe and created a shortfall based upon overspending, comingling of accounts, and ISDA compliance issues; and

**WHEREAS**, the Crow Tribe Executive Branch has assessed the debt of the Crow Tribe and has presented to the Legislature a report on the impact of that debt; and

**WHEREAS**, the Crow Tribe Legislative Branch has acknowledged and did not approve the 15 million settlement from the 2016 Coal Severance Tax Case, whereby the Crow Tribe Executive Finance Department has acknowledged that it was received and never budgeted by the Legislature and that its proceeds have covered other liabilities of the Tribe that have also not been approved for payment by the Legislature which has further impacted the FY 2018 budget process; and

**WHEREAS**, the Crow Tribe acknowledges that federal programs have been floated by the general funds due to compliance issues and the cash burden on the general fund has grown to the point that such BIA policy of reimbursement has affected the Tribe's ability to operate; and

**WHEREAS**, the Crow Tribal Executive Branch has affirmed that the audits ordered in the 2017 budget acts will be ready in November of 2017, and such audits will assist with providing clear assessment of the 2016 and 2017 financial process of the Crow Tribe and identifying financial practices impacting finance; and

**WHEREAS**, both the Executive and Legislative Branches will continue to work together in settlement of their litigation under Crow Tribal Court Case No. 13-002 (Litigation); whereby, the Chairman of the Executive Branch will submit his version of the proposed updated Crow Tribe Fiscal Management Act by October 27, 2017; 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 finance law and policies for the Crow Tribe;

**WHEREAS**, a budget for the expenditure of Crow Tribal revenue has been developed by the Executive Branch for Fiscal Year 2018 commencing on October 1, 2017 and ending September 30, 2018 from the following sources of Tribal revenue:

1. General Fund of the Crow Tribe	\$	10,585,376
2. 107 <sup>th</sup> Judgment Fund	\$	2,700,000
3. Indirect Cost Fund	\$	<u>0</u>
TOTAL (excluding PerCapita)	\$	13,285,376

**WHEREAS**, the Executive Branch has presented the attached line item budget for all three branches of the Crow Tribal Government.

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

**Section 1. Approval of the 2018 fiscal year budget for the expenditure of Crow Tribal revenue.** The attached 2018 fiscal year budget for the operation of the Crow Tribal Government and the expenditures of Tribal revenues prepared by the Executive Branch and reviewed by the Legislative Branch is hereby approved by the Crow Tribal Legislature.

**[Remainder of page left blank intentionally.]**



**Section 2. Future Unencumbered Income.** Any spending which exceeds this FY 2018 annual budget shall be considered unapproved by the Crow Tribal Legislature. All additional income not budgeted throughout FY 2018 shall be provided to the Crow Tribal Legislative Branch for budget amendment to this Act. Unencumbered income means that revenue to the Crow Tribe that is received in addition to and after this budget act is passed. Unencumbered revenue collected by the Crow Tribe Executive Branch shall be placed in a separate account and shall not be appropriated until the Executive Branch deems it appropriate to move for a budget amendment to appropriate the additional funds to the Tribe.

**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 2018. 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, 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 each quarter of 2018. This report shall be included in the 2019 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 at all banks with this information. All reporting shall be certified by the Tribal Comptroller. Upon the financial separation of the Legislative and Judicial Branches, the reporting as indicated in this section shall be completed by the Branch Chiefs and their financial official.

**Section 4. Audits.** The Crow Tribe Executive Branch shall issue the audits ordered by the CLB 17-02 by November 30, 2017.

**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 October 27, 2017, the Executive Branch shall submit its version of the updated or new Crow Tribal Fiscal Management Act. Upon this submission, the Branches shall set dates for negotiations and make a good faith effort to settle the Litigation. Upon reaching a negotiated settlement of the Litigation, it 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.

**Section 6. Corrective Action Plan.** The Executive Branch shall institute a corrective action plan to move the ISDA and other federal or state programs into compliance. The Executive Branch shall work with program managers at the funding level and tribal program directors on a regular basis, preferably on a monthly basis to ensure reporting and reconciliation is current and consistent.



**Section 7. Tribal mineral royalties, special per-capita account.** In addition to the amounts provided for in the attached 2018 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 shall have control over their internal budgeting process, complete federal reporting in cooperation with the Executive Branch, purchasing and making expenditures as authorized by their budget. All bonds, fees, fines and other revenues derived from Judicial Branch operations shall remain within the Judicial Branch's own bank account. Revenue from fines, fees and bonds/bail shall be placed in a special account for anticipated judicial branch budget amendment of the 2018 Budget Act. Bonds/bail shall remain in the special account unless they are to be ordered back to the issuer. In the event Bonds/bail are forfeited, they shall also remain in the special account until they are ready to submit for budget amendment. Any budget appropriations not expended by the end of Fiscal Year 2018, shall be carried over to the FY 2019.

**Section 9. Legislative Branch Authority.** The Legislative Branch shall have control over spending of its own budget, including budget modifications and making purchases pursuant to its annual budget submission of 2 million. The carry over amount of \$430,202 from FY 2017 shall be added to the 2018 annual budget. Any budget appropriations not expended by the end of Fiscal Year 2018, shall be carried over to the FY 2019.

**Section 10. District Donations for FY 2018.** The Tribal Comptroller shall disburse a total of \$ 150,000 for District Donations, divided equally among the Districts in the amount of \$25,000 each. The total carryover from FY 2017 in the amount of \$40,245.00 shall be carried over in addition to the annual amount for each district respectively. All FY 2018 budgeted District donations that are not fully expended in FY 2018 shall be carried over until fully expended. These funds shall be distributed to each district quarterly in their own separate accounts to be managed by the district representation.

**Section 11. Separation of Finances.** The separation of finances for each Branch and District Donations shall be operated by the process as follows.

Transfer request will be sent from Finance to cover Legislative payroll with appropriate documentation attached. The Legislature will then make transfer from its bank account to payroll bank account.

Transfer request will be sent from Finance with attached Legislature expenses bi-weekly/monthly to cover expense that Legislature incurred. The Legislature will then make the transfer from the Legislature's bank account to General fund bank account.

**Section 12. Effective Date.** This Act shall take effect immediately upon approval by the Tribal Chairman and shall be effective as of October 1, 2017

**[Remainder of page left blank intentionally.]**




## CERTIFICATION

I hereby certify that this Bill for an Act entitled "APPROVAL OF THE ANNUAL BUDGET FOR THE OPERATION OF THE CROW TRIBAL GOVERNMENT AND THE EXPENDITURE OF TRIBAL REVENUE FOR FISCAL YEAR 2018" was duly approved by the Crow Tribal Legislature with a vote of 16 in favor, 0 opposed, and 0 abstained, and that a quorum was present on this 12<sup>th</sup> day of October, 2017.

  
Eric Birdinground  
Speaker of the House  
Crow Tribal Legislature

ATTEST:

  
Gordon Real Bird, Jr.  
Secretary  
Crow Tribal Legislature



## EXECUTIVE ACTION

I hereby

☒ **APPROVE**   
☐ **VETO**

this Bill for an Act entitled "APPROVAL OF THE ANNUAL BUDGET FOR THE OPERATION OF THE CROW TRIBAL GOVERNMENT AND THE EXPENDITURE OF TRIBAL REVENUE FOR FISCAL YEAR 2018" 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 17<sup>th</sup> day of November, 2017.

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

**CLB: "APPROVAL OF THE ANNUAL BUDGET FOR THE OPERATION OF THE CROW TRIBAL GOVERNMENT AND THE EXPENDITURE OF TRIBAL REVENUE FOR FISCAL YEAR 2018"**

Bill or Resolution: CLB17-04 Introduced by: Chairman Alvin Not Afraid Date of Vote: 10/12/2017  
Number

REPRESENTATIVE:	Yes	No	Abstained
G. Three Irons	<u>X</u>	<u>          </u>	<u>          </u>
B. Rogers	<u>X</u>	<u>          </u>	<u>          </u>
F. White Clay	<u>X</u>	<u>          </u>	<u>          </u>
P. Hill	<u>X</u>	<u>          </u>	<u>          </u>
S. Real Bird	<u>X</u>	<u>          </u>	<u>          </u>
V. Nomee	<u>          </u>	<u>          </u>	<u>          </u>
T. Yellowtail	<u>X</u>	<u>          </u>	<u>          </u>
T. Gros Ventre	<u>X</u>	<u>          </u>	<u>          </u>
P. Alden, Jr.	<u>X</u>	<u>          </u>	<u>          </u>
E. Deputee	<u>X</u>	<u>          </u>	<u>          </u>
P. Spotted Horse, Sr.	<u>          </u>	<u>          </u>	<u>          </u>
L. DeCrane	<u>X</u>	<u>          </u>	<u>          </u>
J. Demontiney	<u>X</u>	<u>          </u>	<u>          </u>
B. Hugs	<u>X</u>	<u>          </u>	<u>          </u>
B. Good Luck	<u>X</u>	<u>          </u>	<u>          </u>
H. Male Bear, Jr.	<u>X</u>	<u>          </u>	<u>          </u>
G. Real Bird, Jr.	<u>X</u>	<u>          </u>	<u>          </u>
Secretary of the House	<u>          </u>	<u>          </u>	<u>          </u>
Eric Birdinground	<u>X</u>	<u>          </u>	<u>          </u>
Speaker of the House	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total:</b>	<u>16</u>	<u>0</u>	<u>0</u>

Result of Vote:

**Passed**

Not Passed

Tabled

Veto-Override

Eric Birdinground  
Speaker of the House

Date

Gordon Real Bird, Jr.  
Secretary of the House

Date



## **CROW TRIBE OF INDIANS**



### **CROW TRIBAL BUDGET FISCAL YEAR 2018**

#### **BUDGET NARRATIVE ANTICIPATED TRIBAL REVENUES**

##### **I. TRIBAL GENERAL REVENUES FUND ("GENERAL FUND") – Total \$13,285,376**

##### **COAL SEVERANCE TAX -- \$1,997,270**

The Crow Tribe receives periodic severance tax payments from Westmoreland Resources, Inc., lessee of coal minerals owned by the Tribe, pursuant to 1982 amendments to the original 1974 lease of tribal-owned coal in the Sarpy Creek area of the Crow Reservation and 1904 Ceded Strip and the 2004 South Extension lease. This tribal tax is equal to the State of Montana (15-35-103) severance tax imposed on the removal and sale of coal, which is currently 15% of the adjusted contract sales price for coal produced from surface mining. The Crow Tribe Legislative Branch approved a reduction in the Coal Severance Tax payments for the period October 1, 2016 through December 31, 2018. The reduction is based \$.85 per ton for quarter ending December 31, 2016 and \$1.10 per ton for the remainder of the agreement term. According to the U.S. District Court of Montana, this tax revenue is legally considered Crow tribal trust income, and accordingly is received by the Secretary of the Interior and disbursed to control of the Tribe on a periodic basis pursuant to drawdowns authorized by the Tribal Budget.

##### **COAL GROSS PROCEEDS TAX --\$1,723,526**

The Crow Tribe receives periodic gross proceeds tax payments from Westmoreland Resources, Inc., lessee of coal minerals owned by the Tribe, pursuant to 1982 amendments to the original 1974 lease of tribal-owned coal in the Sarpy Creek area of the Crow Reservation and 1904 Ceded Strip and the 2004 South Extension lease. This tribal tax is equal to the State of Montana gross proceeds tax imposed on the value of coal produced, which is currently 5% of the contract sales price. The Crow Tribe Legislative Branch approved a reduction in the Coal Gross Proceeds Tax for coal sold for the period October 1, 2016 through December 31, 2018. The reduction is based \$.40 per ton. The Coal Gross Proceeds are paid to the Tribe in arrears, so the reduction will not affect the fiscal year 2017 budget Coal Gross Proceeds payments received. According to the U.S. District Court of Montana, this tax revenue is legally considered Crow tribal trust income, and accordingly is received by the Secretary of the Interior and disbursed to control of the Tribe on a periodic basis pursuant to drawdowns authorized by the Tribal Budget.

### **COAL, OIL & GAS BONUS AND LEASES -- \$1,000,000**

The Crow Tribe shall receive two Indian minerals agreement bonus payments in Fiscal Year 2016. First, pursuant to the terms of the 2013 Big Metal Option to Lease and Exploration Agreement with Cloud Peak Energy, Inc. to develop tribal-owned coal, an annual option payment in the amount of \$1,750,000 which was payable to the Crow Tribe in the month of June on the anniversary of the date of Secretarial approval. In addition, pursuant to the terms of the 2013 Tract I Coal Lease extension with Westmoreland Resources, Inc., a \$1,000,000 lease bonus payment is due and payable to the Crow Tribe in the month of October 2017 on the anniversary of the date of Secretarial approval. These option and bonus payments are legally considered Crow tribal trust income, and accordingly are received by the Secretary of the Interior and disbursed to the control of the Tribe pursuant to drawdowns authorized by the Tribal Budget.

### **CONOCO -- \$1,000,000**

The Crow Tribe receives an annual oil products pipeline right-of-way rental payment from Phillips66 pursuant to a 50-year agreement approved in 2001. The payment is a lump sum made in the month of January. This annual rental payment is legally considered Crow tribal trust income, and accordingly is received by the Secretary of the Interior and disbursed to the control of the Tribe on a periodic basis pursuant to drawdowns authorized by the Tribal Budget.

### **MT GAS TAX -- \$1,039,240**

The Crow Tribe receives quarterly payments from the Montana Department of Transportation pursuant to the 2000 Fuel Tax Cooperative Agreement, as amended in 2007, between the State of Montana and Crow Tribe. The State of Montana imposes and collects a tax on all gasoline motors fuels sold on the Crow Reservation and remits payment to the Crow Tribe as calculated by formula established in the Agreement. This tax revenue sharing agreement does not constitute Crow tribal trust income. Expenditures are authorized by the Tribal Budget.

### **TOBACCO TAX -- \$1,122,140**

The Crow Tribe receives quarterly payments from the Montana Department of Revenue pursuant to the 2005 Crow Tribe-Montana Tobacco Tax Agreement, as amended in 2007. The State of Montana imposes and collects a tax on all wholesale and retail sales of tobacco products on the Crow Reservation and remits payment to the Crow Tribe as calculated by formula established in the Agreement. This tax revenue sharing agreement does not constitute Crow tribal trust income. Expenditures are authorized by the Tribal Budget.

### **PROGRAM INCOME -- \$750,700**

The Crow Tribe receives income through the programs, services and activities of the Executive Branch and Judicial Branch of Government. These include: sales of tribal-owned buffalo collected by the Department of Natural Resources and/or Fish and Game Department;; license



fees and other revenues associated with Crow Fair, Crow Native Days, and other tribal events collected by authorized event organizers; loan repayment proceeds collected by the Credit Department; license and permitting fees collected by the Fish and Game Department; license and permitting fees collected by the Tribal Employment Rights Office; license and permitting fees collected by the Tribal Gaming Commission; business activity revenues collected by the Tourism Department; and other business activity revenues as may be collected by unincorporated tribal entities under the supervision and direction of the Executive Branch. These sources of revenue generally not constitute Crow tribal trust income. Expenditures are authorized by the Tribal Budget.

#### **DONATION INCOME -- \$55,000**

The Crow Tribe receives donations throughout the year from various vendors and outside entities. The majority of the donation received by the Crow Tribe are used for events such as Crow Fair and Native Days. These sources of revenue do not constitute Crow tribal trust income. Expenditures are authorized by the Tribal Budget.

#### **LEASE REVENUE -- \$200,000**

The Crow Tribe receives periodic lease rental payments from lessees of tribal-owned fee simple lands. This source of revenue does not constitute Crow tribal trust income. Expenditures are authorized by the Tribal Budget.

#### **RENTAL REVENUE -- \$47,500**

The Crow Tribe receives periodic lease rental payments from lessees of tribal-owned buildings. These include lease revenue from the BIA law building and rentals of the multi-purpose building. This source of revenue does not constitute Crow tribal trust income. Expenditures are authorized by the Tribal Budget.

#### **UTILITY/PROPERTY TAX -- \$1,000,000**

The Crow Tribe receives periodic utility tax payments from Phillips66, pursuant to the Tribe's 1993 Utility Tax Code. This tax revenue is legally considered Crow tribal trust income, and accordingly is received by the Secretary of the Interior and disbursed to control of the Tribe on a periodic basis pursuant to drawdowns authorized by the Tribal Budget.

The Crow Tribe receives income through the Tribal Historic Preservation Office. This income is generated through permit fees, consultation, on-site investigation, and monitoring. This source of revenue does not constitute Crow tribal trust income. Expenditures are authorized by the Tribal Budget.

## **II. CROW TRIBAL TRUST FUND, 107TH BOUNDARY SETTLEMENT (“107<sup>TH</sup> SETTLEMENT FUND”) – Total \$2,700,000**

Pursuant to the terms of the 107th Meridian Boundary Settlement Act of 1994, as authorized and approved by the United States and Crow Tribe, Tribe may receive periodic disbursements of interest earned from federal investments of the principal trust fund, which is approximately \$85,000,000. Such interest disbursements must be approved by the Secretary of the Interior, upon receipt of plans and budgets developed and approved by the Crow Tribe. Under the terms of the federal statute governing administration and distribution of the Settlement Fund, contained at 25 U.S.C. 1776d, the Tribe may use the interest earnings for education, land acquisition, economic development, youth and elderly programs or other tribal purposes.

## **III. INDIRECT COST - \$0**

Indirect cost represents the expenses of doing business that are not readily identified with a particular grant or contract but are necessary for the general operations of the Crow Tribe. In order to fund these costs the Crow Tribe negotiates and indirect cost rate with the Interior Business Center. The indirect cost rate represents the ratio between the total indirect costs and the benefiting direct costs after excluding unallowable costs. The Crow Tribe’s current indirect cost rate is 22.48%. The largest grant awards that contribute to the indirect cost fund are Water Resources, Head Start, and Transportation – Roads. This source of revenue does not constitute Crow tribal trust income. Expenditures are authorized by the Tribal Budget. At the present time, this rate is not in place and shall be negotiated for future budget increase and amendment.

## **IV. DEBT SERVICES AGAINST GENERAL FUND – Total \$2,130,927**

This department is established to fund the following payments:

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 fiscal year 2018 will be \$116,561.

1997 107<sup>th</sup> 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 107<sup>th</sup> Boundary Settlement fund to be utilized for payments. Total payments for fiscal year 2018 will be \$672,864.

USDA Loan – Water Project: The Crow Tribe Legislature approved the issuance of a loan with USDA in 2007 to provide funding for the Crow Agency Water System Project. Total payments for fiscal year 2018 will be \$170,856.

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 fiscal year 2018 will be \$33,456.



First Interstate Bank 2007 Note- 238,788 for Fiscal year 2018 total payments.

First Interstate Bank 2013 Note-898,402 for Fiscal year 2018 total payments.

Internal Revenue Service-Total payments for Fiscal year 2018 those payments owed only.

**V. EXECUTIVE BUDGET \$10,104,242**

These general funds are revenues after Judicial and Legislative budget appropriation Individual line items to be determined by the Executive Branch.

**VI. LEGISLATIVE BRANCH BUDGET \$2,430,202**

These general funds the operations of the Legislative Branch as set by the 2001 Constitution. The Budget will cover elected delegates salaries and other operational costs. These delegates have quarterly legislative sessions and emergency special sessions that approve/disapprove various resolutions/bills submitted. They have ongoing subcommittees that work on 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.

**VII. JUDICIAL BRANCH BUDGET 750,932**

These general funds are appropriated to operating the court's system of the Judicial Branch of the Crow Nation. BIA also funds the majority 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.

**VIII. CASH LIABILITIES**

PROGRAM DEBT - \$1,250,000

Monies placed from General Fund to float Federal programs due to "High Risk" upon cost reimbursement status.

# CROW TRIBE OF INDIANS

FISCAL YEAR 2018  
BUDGET WORKSHEET  
CROW TRIBAL GENERAL FUND

10/1/2017-9/30/18

Line Item	EXECUTIVE FY2018 PROPOSED	CHANGES SUBMITTED OCT 11		Change
<b>REVENUE:</b>				
COAL SEVERANCE TAX	1,997,270.00	1,997,270.00		-
COAL GROSS PROCEEDS	1,723,526.00	1,723,526.00		-
COAL OIL GAS BONUS AND LEASES	1,000,000.00	1,000,000.00		-
CONOCO	1,000,000.00	1,000,000.00		-
MT GAS TAX	1,039,240.00	1,039,240.00		-
TOBACCO TAX	1,122,140.00	1,122,140.00		-
PROGRAM INCOME	750,700.00	750,700.00		-
DONATION INCOME	55,000.00	55,000.00		-
LEASE REVENUE	200,000.00	200,000.00		-
RENTAL REVENUE	47,500.00	47,500.00		-
UTILITY PROPERTY TAX	1,000,000.00	1,000,000.00		-
OST-MR&I, AWWA CONTRIBUTION	650,000.00	650,000.00		-
TRANSFER IN THPO	250,000.00			250,000.00
Subtotal	10,835,376.00	10,585,376.00		250,000.00
107TH FUND	2,700,000.00	2,700,000.00		-
INDIRECT COST FEDERAL PORTION	1,300,000.00			1,300,000.00
Other (List)	-			-
Total Revenue:	14,835,376.00	13,285,376.00		1,550,000.00
<b>EXPENSES:</b>	<b>EXECUTIVE</b>	<b>LEGISLATIVE</b>	<b>JUDICIAL</b>	
Salaries	8,547,845.00	1,408,782.00	550,400.00	
Temporaray Salaries	-			
Employer Taxes/Insurance	-	-		
Fringe Benefits	957,331.00	169,054.00	47,573.34	
ADVERTISING	10,000.00	7,500.00	5,500.00	
APPELLATE COURT	15,000.00		20,000.00	
COMPUTER SERVICES/SUPPOR/MAIN	52,500.00	50,000.00		
CONTRACTED SERVICES	942,000.00	50,000.00	47,500.00	
COMMUNITY SUPPORT	150,000.00	-		
LEGAL FEES	2,000,000.00	1,000.00		
CULTURAL EVENTS	300,000.00			
CROW FAIR/NATIVE DAYS	1,000,000.00			
DONATIONS	15,000.00	800.00		
DUES	12,000.00			
DRUG ENFORCEMENT	250,000.00			
STUDENT ASSISTANT	228,500.00			



ELECTIONS	80,000.00	12,000.00		
EMERGENCY ASSITANCE	50,000.00	-		
EMPLOYEE EXPENSE	17,000.00	5,000.00		
C.O/EQUIPMENT OVER 5000	85,500.00	100,000.00		
FEES	47,000.00	500.00		
FESTIVITIES	60,000.00			
FOOD COSTS	35,000.00	30,606.00		
GSA VEHICLES	24,000.00			
INSURANCE	555,000.00			
IRRIGATION FEES	82,910.00			
JURY COSTS	15,000.00			
LAW ENFORCEMENT	1,000,000.00			
LEGISLATIVE BENEFIT PKG	150,000.00	150,000.00		
COMMITTEE PAYMENTS	1,943,400.00			
IT INFRASTRUCTURE	750,000.00			
MAINT AND REPAIR	117,491.00	7,000.00	5,000.00	
MILEAGE	52,485.00	25,000.00	3,500.00	
POSTAGE	25,600.00	1,160.00		
PRINTING	11,150.00			
REAL ESTATE TAXES	75,379.00			
RENTAL/OFFICE	1,500.00			
SENIOR BENEFIT	2,880,000.00			
SUPPLIES/OFFICE	43,000.00	20,000.00	8,500.00	
SUPPLIES/OTHER	253,200.00	35,000.00	10,500.00	
SANITATION SERVICES/SOLID WASTE	2,000,000.00			
TELEPHONE	208,800.00	56,500.00	18,000.00	
TRAINING/TRAVEL	200,000.00	500.00	3,000.00	
TRANSFER OUT	2,075,000.00			
TRAVEL OFF RESERVATION	202,250.00	135,000.00	3,000.00	
UTILITIES	317,289.00	3,000.00	2,300.00	
VEHICLE REPAIR AND MAINT	44,000.00	6,800.00		
VEHICLE FUEL COSTS	87,500.00	5,000.00		
DISTRICT FUNDS		150,000.00		
SUBSCRIPTIONS			7,959.20	
CONSTRUC/REMODEL			18,199.46	
<b>DEBT SERVICE</b>				
FSA/BIA LOANS	116,561.00			
BOND PAYMENT 1997	672,864.00			
FIB 2007 NOTE	238,788.00			
FIB 2013 NOTE	898,402.00			
USDA LOAN	170,856.00			
USDA LOAN 2	33,456.00			
<b>TOTAL DEBT SERVICE</b>	<b>2,130,927.00</b>			
PROGRAM DEBT	1,250,000.00			
Total Expenses:	31,350,557.00	2,430,202.00	750,932.00	28,169,423.00



13,285,376.00	REVENUE
2,130,927.00	DEBT SERV
11,154,449.00	TOTAL REVENUE

13,285,376.00	REVENUE
2,430,202.00	LEGISLATIVE BUDGET
750,932.00	JUDICIAL BUDGET
10,104,242.00	GENERAL FUND BUDGET
	FOR EXECUTIVE BRANCH



# CROW TRIBE EXECUTIVE BRANCH

Bacheeitche Avenue  
P.O. Box 159  
Crow Agency (Bacheeitche), Montana 59022  
Phone: (406) 638-3709

**Alvin Not Afraid, Jr.**  
Chairman

**Carlson Goes Ahead**  
Vice-Chairman

**R. Knute Old Crow, Sr.**  
Secretary

**Shawn Back Bone**  
Vice-Secretary

## MEMORANDUM

Date: December 20, 2017  
To: AJ NotAfraid, Chairman Crow Tribe  
Fr: Kirby King, CFO Crow Tribe  
Re: Debt Information

Here is the information regarding debt.

	Payments	Principle Values
Long Term Debt		
1. First Interstate Bank 2028	898,402	8,386,998
2. First Interstate Bank 2025	810,000	2,905,902
3. Shakopee/Casino 2026	326,916	2,223,089
4. First Interstate Bank 2027	238,788	1,378,075
5. USDA 2053	33,456	852,448
6. USDA 2047	170,856	845,190
7. Farmers Home Admin 2017	103,702	126,508
8. Tribal Bonds 2017	533,716	5,710,000
Totals	3,115,836	22,428,210

## Amounts Needed to Payoff Programs ETC

9. BOR DEBT	4,207,000
10. HOUSING DEBT	3,000,000
11. IRS 2014 - Payroll Taxes due	57,000
12. PROGRAM DEBT	5,900,000
13. SINGLE AUDIT DEBT	1,886,407
14. TOBACCO TAX REVENUE OWED TO Little Big Horn College	7,854,980
Total	22,905,387