

**TITLE 2 – GOVERNMENT ADMINISTRATION  
PART I – TRIBAL COUNCIL  
CHAPTER 1-5 BUDGET PREPARATION GUIDELINES ORDINANCE**

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*Legislative History*      *Enacted on May 28, 2008 by Resolution No. C05-94-08 and Ordinance No. 15-08.*

**SUBCHAPTER A      TRIBAL COUNCIL BUDGET PROCESS**

**Section 10      Short Title; Codification (2 PYTC § 1-5-10)**

- (A)      This ordinance shall be known as the “Pascua Yaqui Tribe Budget Preparation Guidelines Ordinance of 2008.”
- (B)      This ordinance shall be codified in Title 2, Chapter 1-5.

**Section 20      Declaration of Purpose (2 PYTC § 1-5-20)**

- (A)      The Tribal Council declares that it is essential:
  - (1)      To assure effective Tribal Council control over the budgetary process;
  - (2)      To provide for the Tribal Council determination each year of the appropriate level of tribal revenues and expenditures;
  - (3)      To provide a system of impoundment control;
  - (4)      To establish tribal budget priorities; and
  - (5)      To provide for the furnishing of information by the executive branch in a manner that will assist the Tribal Council in discharging its duties.

**Section 30      Definitions (2 PYTC § 1-5-30)**

- (A)      “Budget outlays” and “outlays” mean, with respect to any fiscal year, expenditures and net lending of funds under budget authority during such year.
- (B)      “Budget authority” and “new budget authority” means:
  - (1)      In general. The term “budget authority” means the authority provided by Pascua Yaqui tribal law to incur financial obligations, as follows:
    - (a)      Provisions of law that make funds available for obligation and expenditure (other than borrowing authority), including the authority to obligate and expend the proceeds of offsetting receipts and collections;
    - (b)      Borrowing authority, which means authority granted to a tribal entity to borrow and obligate and expend the borrowed funds, including through the issuance of promissory notes or other monetary credits;
    - (c)      Contract authority, which means the making of funds available for obligation but not for expenditure; and
    - (d)      Offsetting receipts and collections as negative budget authority, and the reduction thereof as positive budget authority.

- (2) New budget authority. The term "new budget authority" means, with respect to a fiscal year:
- (a) Budget authority that first becomes available for obligation in that year, including budget authority that becomes available in that year as result of a reappropriation; or
  - (b) A change in any account in the availability of unobligated balances of budget authority carried over from a prior year, resulting from a provision of law first effective in that year; and includes a change in the estimated level of new budget authority provided in indefinite amounts by existing law.
- (C) "Tax expenditures" means those revenue losses attributable to provisions of the tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of tax liability; and the term "tax expenditures budget" means an enumeration of such tax expenditures.
- (D) "Deficit" means, with respect to a fiscal year, the amount by which outlays exceed receipts during that year.
- (E) "Surplus" means, with respect to a fiscal year, the amount by which receipts exceed outlays during that year.
- (F) "Entitlement authority" means the authority to make payments (including loans and grants), the budget authority for which is not provided for in advance by appropriation Acts, to any person or government if, under the provisions of the law containing that authority, the Tribe is obligated to make such payments to persons or governments who meet the requirements established by that law.
- (G) "Credit authority" means authority to incur direct loan obligations or to incur primary loan guarantee commitments.
- (H) "Deferral of budget authority" includes:
- (1) Withholding or delaying the obligation or expenditure of budget authority (whether by establishing reserves or otherwise) provided for projects or activities; or
  - (2) Any other type of Executive action or inaction which effectively precludes the obligation or expenditure of budget authority, including authority to obligate by contract in advance of appropriations as specifically authorized by law;
- (I) "Divisions" and "directors" means Tribal divisions other than the Gaming Enterprise Division and the directors of those divisions;
- (J) "Rescission bill" means a resolution which only rescinds, in whole or in part, budget authority proposed to be rescinded in a special message transmitted by the Chair under section 80 of this ordinance, and upon which the Tribal Council completes action before the end of the first period of 45 calendar days after the date on which the Chair's message is received by the Tribal Council;
- (K) "Impoundment resolution" means a resolution of the Tribal Council which only expresses its disapproval of a proposed deferral of budget authority set forth in a special message transmitted by the Chair under section 80 of this ordinance; and

**Section 40 Timetable (2 PYTC § 1-5-40)**

The suggested timetable with respect to the development of the tribal government budget process for any fiscal year is as follows:

<b>Dates</b>	<b>Activity</b>	<b>Responsibility</b>
Mid March	Mid-year budget reviews with Department/Division Directors <ul style="list-style-type: none"> <li>- <i>Review past, current, proposed</i></li> <li>- <i>Reasons for the changes, benefits of the changes</i></li> <li>- <i>Review the complete budget</i></li> <li>- <i>Review the operating budget</i></li> <li>- <i>Review actual expenses</i></li> </ul>	Tribal Council
April -June	Update Budget Tracker tables, formulate target budgets Update manning reports, prepare preliminary revenue Projections, update Budget Manual	Finance Department
June	Establish Tribal-wide Goals and Objectives	Tribal Council
Early June	Issue Budget Preparation Material and related materials	Finance Department
Mid June	Budget Preparation Workshops	Finance Department
Early July	Deadline to submit completed budget request forms to the Budget Office and complete on-line budget requests	Division Directors
Mid July	Consolidate and review budget requests & prepare summary documents	Finance Department
Late July early August	Dept. presentation of requested Budgets To Tribal Council	Division Directors
Late August	Review, modify and finalize recommended budgets Budget Wrap-up/Final Decision on unresolved issues	Tribal Council
Early September	Prepare Adopted Budget Resolution, summaries & supporting documentation	Finance Department
September 1	Present budget to the public	Tribal Council
September 7	Submit Budget Resolution and documents for Tribal Council agenda packets.	Finance Department
September 30	Adopt and approve Budget	Tribal Council
Late September	input modifications from Council adoption; prepare Summary documents; consolidate and distribute Adopted work papers; prepare, import, and post adopted Budget into Fundware	Finance Department
October	Prepare, publish and distribute adopted budget document	Finance Department

**Section 50      Annual Adoption of Resolution on the Budget (2 PYTC § 1-5-50)**

- (A)      *Content of resolution on the budget.* On or before September 30 of each year, the Tribal Council shall approve, by resolution, the budget for the fiscal year beginning on October 1 of such year. The resolution shall set forth appropriate levels for the fiscal year beginning on October 1 of such year and for at least each of the 4 ensuing fiscal years for the following:
- (1)      Totals of new budget authority and outlays;
  - (2)      Total tribal revenues and the amount, if any, by which the aggregate level of tribal revenues should be increased or decreased by resolutions to be reported by the appropriate committees;
  - (3)      The surplus or deficit in the budget;
  - (4)      New budget authority and outlays for each major functional category, based on allocations of the total levels set forth pursuant to paragraph (1);
  - (5)      The Tribe's debt.
- (B)      *Hearings and report.* In developing the resolution on the budget referred to in subsection (A) of this section for each fiscal year, the Tribal Council shall hold hearings and shall receive testimony from such appropriate representatives of Tribal Government departments and agencies, the general public, and other parties/organizations as the Tribal Council deems desirable.

**Section 60      Reports, Summaries, and Projections of Tribal Council Budget Actions (2 PYTC § 1-5-60)**

- (A)      The Finance Director shall issue to the Tribal Council, on at least a monthly basis, detailing expenditures for each fiscal year covered by the resolution on the budget.
- (B)      *Five-year projection of Tribal Council budget action.* As soon as practicable after the beginning of each fiscal year, the Director of the Finance Division shall issue a report projecting for the period of 5 fiscal years beginning with such fiscal year:
- (1)      Total new budget authority and total budget outlays for each fiscal year in such period;
  - (2)      Revenues to be received and the major sources thereof, and the surplus or deficit, if any, for each fiscal year in such period;
  - (3)      Tax expenditures for each fiscal year in such period; and
  - (4)      Entitlement authority for each fiscal year in such period.

**SUBCHAPTER B      IMPOUNDMENT CONTROL**

**Section 70      Disclaimer (2 PYTC § 1-5-70)**

- (A)      Nothing contained in this Ordinance, or in any amendments made by this Ordinance, shall be construed as:
- (1)      Asserting or conceding the constitutional powers or limitations of either the Tribal Council or the Chair of the Tribe;
  - (2)      Ratifying or approving any impoundment heretofore or hereafter executed or approved by the Chair of the Tribe;

- (3) Affecting in any way the claims or defenses of any party to litigation concerning any impoundment; or
- (4) Superseding any provision of law which requires the obligation of budget authority or the making of outlays thereunder.

**Section 80 Rescission of Budget Authority (2 PYTC § 1-5-80)**

- (A) Transmittal of special message. Whenever the Chair of the Tribe determines that all or part of any budget authority will not be required to carry out the full objectives or scope of programs for which it is provided or that such budget authority should be rescinded for fiscal policy or other reasons (including the termination of authorized projects or activities for which budget authority has been provided), or whenever all or part of budget authority provided for only one fiscal year is to be reserved from obligation for such fiscal year, the Chair of the Tribe shall transmit to the Tribal Council a special message specifying—
- (1) The amount of budget authority which he proposes to be rescinded or which is to be so reserved;
  - (2) Any account, department, or establishment of the Government to which such budget authority is available for obligation, and the specific project or governmental functions involved;
  - (3) The reasons why the budget authority should be rescinded or is to be so reserved;
  - (4) To the maximum extent practicable, the estimated fiscal, economic, and budgetary effect of the proposed rescission or of the reservation; and
  - (5) All facts, circumstances, and considerations relating to or bearing upon the proposed rescission or the reservation and the decision to effect the proposed rescission or the reservation, and to the maximum extent practicable, the estimated effect of the proposed rescission or the reservation upon the objects, purposes, and programs for which the budget authority is provided.
- (B) Requirement to make available for obligation. Any amount of budget authority proposed to be rescinded or that is to be reserved as set forth in such special message shall be made available for obligation unless, within the prescribed 45-day period, the Tribal Council has completed action on a rescission resolution rescinding all or part of the amount proposed to be rescinded or that is to be reserved. Funds made available for obligation under this procedure may not be proposed for rescission again.

**Section 90 Proposed Deferrals of Budget Authority (2 PYTC § 1-5-90)**

- (A) Transmittal of special message. Whenever the Chair of the Tribe proposes to defer any budget authority provided for a specific purpose or project, the Chair shall transmit to the Tribal Council a special message specifying:
- (1) The amount of the budget authority proposed to be deferred;
  - (2) Any account, department, or establishment of the Government to which such budget authority is available for obligation, and the specific projects or governmental functions involved;
  - (3) The period of time during which the budget authority is proposed to be deferred;
  - (4) The reasons for the proposed deferral, including any legal authority invoked to justify the proposed deferral;
  - (5) To the maximum extent practicable, the estimated fiscal, economic, and budgetary effect of the proposed deferral; and

- (6) All facts, circumstances, and considerations relating to or bearing upon the proposed deferral and the decision to effect the proposed deferral, including an analysis of such facts, circumstances, and considerations in terms of their application to any legal authority, including specific elements of legal authority, invoked to justify such proposed deferral, and to the maximum extent practicable, the estimated effect of the proposed deferral upon the objects, purposes, and programs for which the budget authority is provided.
  
- (B) A special message may include one or more proposed deferrals of budget authority. A deferral may not be proposed for any period of time extending beyond the end of the fiscal year in which the special message proposing the deferral is transmitted to the Tribal Council.
  
- (C) Consistency with legislative policy. Deferrals shall be permissible only:
  - (1) To provide for contingencies;
  - (2) To achieve savings made possible by or through changes in requirements or greater efficiency of operations; or
  - (3) As specifically provided by law.”