

**BUDGET FORMULATION PROCESS
LEGISLATIVE BRANCH POLICY AND PROCEDURE**

POLICY

The purpose of this document is to give guidance to the Legislative Branch personnel in the completion of their duties as outlined in the Tribal Government Budget Formulation Statute WOS #2015-016.

PROCEDURES

I. Definitions

- a. "Annual Budget Calendar" means a budget calendar approved by motion of the Tribal Council and posted to the Tribal website.
- b. "Budget Workbook" means an MS Excel workbook

II. Submission of Budget Workbooks

- a. Indirect Cost Budgets
 - i. A preliminary Budget Workbook will be submitted to the Treasury Office by December 31st of the year 12-months prior to the budget year.
 - ii. The Treasury Office will review the budget submissions for appropriateness. Notification to the submitting office of any requested / made changes to the budget submission will be made by January 10th of the year preceding the budget year
 - iii. The Legislative Branch preliminary Indirect Cost budget submissions will be sent by the Treasury Office to the LTBB CFO by January 15th of the year preceding the budget year.
 - iv. Final Indirect Cost Budget Workbooks will be submitted to the Treasury Office by the date listed in the Annual Budget Calendar.
- b. General Fund Budgets
 - i. By February 15th of the year preceding the budget year, the Tribal Council shall approve the Legislative Branch General Fund allocation for use as the Legislative Branch base budget.
 - ii. By February 15th of the year preceding the budget year, The Treasury Office will notify the Legislative Branch offices of their allocation of the Legislative Branch base budget.
 - iii. Final General Fund Budget Workbooks will be submitted to the Treasury Office by the date listed in the Annual Budget Calendar.
- c. Should the Tribal Council make any deletions or additions to the Legislative Branch budgets after submission to the Treasury Office, Tribal Council shall notify the appropriate entity by March 31st.

III. Budget Hearings

- a. Tribal Council shall hold Governmental Branch Budget Hearings during the first week in April and Public Budget Hearings during the second week in April.
 - i. Any Legislative Branch office may request a time on the Budget Hearing date listed in the Annual Budget Calendar

IV. Budget Approvals

- a. Tribal Council shall approve the Annual Budget by Tribal Resolution and said budget will be posted to the Tribal website by the date listed in the Annual Budget Calendar
- b. The Treasury Office shall send to each Legislative Branch office a Budget Workbook with the final approved line-item budget.

V. SECTION VIII. EFFECTIVE DATE

Effective upon approval of a majority vote of the Tribal Council.

This Policy and Procedure was approved by Tribal Council on:



2-15-2016

Aaron Otto, Tribal Council Secretary

Date