**Pyramid Lake Paiute Tribe**

**2020 BUDGET INSTRUCTIONS & GUIDELINES**

**Electronic Formats.** The file containing the Budget Worksheet is available only in a Microsoft Excel format. This is the format that will be utilized this year – there will be no paper submissions. The form is available on the Department/Appropriation website which is accessible through the Pyramid Lake Paiute Tribe’s Homepage ([www.plpt.nsn.us](http://www.plpt.nsn.us)).

**Required Submission Format:** The budget package must be submitted on the required forms. The forms are contained in one Microsoft Excel file and must be completed and submitted to the Committee via e-mail. The file is broken down into (5) five sections. Failure to comply will result in the return of your package for correction and may delay the approval process. The following is an explanation of the sections of the Budget Worksheet file *(the reference to “tab color” means the tabs located at the bottom of the screen in the Microsoft Excel program)*:

* **Section 1 *(tab color “Yellow”):***2020 Budget Cover Page **(REQUIRED)**
* **Section 2 *(tab color “Blue”):*** Goals & Objectives Worksheet **(REQUIRED)**
* **Section 3 *(tab colors “Orange”):*** Consolidated Revenue/Expenditure Report **(REQUIRED)**
1. Tribal and Program Generated Revenues Sources
2. Grants and Contracts Revenue Sources
* **Section 4 *(tab colors “Green”):*** Budget Narrative **(REQUIRED)**
	+ There are three tabs which comprise this section (named below) which will provide a comprehensive budget justification for all budgeted line items. These justifications must be specific and adequately explain all details in the budget. All personnel positions must be documented, including titles and number of hours to be worked annually. All items in the budget must also identify the Fund and Account Code(s) and the percentage that items will be charged to.
1. Salaries-Fringe
2. Contracts, Equipment, Indirect Costs
3. Other Line Items
* **Section 5 *(tab color “Black”):*** List of Tribal Line Item Numbers
	+ This Tab provides departments/programs with a listing of the Tribe’s commonly utilized Revenue & Expenditure line item account code numbers and are provided as a reference tool to utilize during budget development.

**Submission Method.** Programs/Department will submit their budgets to the Committee via electronic mail (e-mail). Once the Budget Worksheet has been completed please save it. The Departments/Programs will e-mail the file with all sections completed to the Committee e-mail address (provided below) utilizing the format for file name (see below).

* ***Format for Naming the Budget file:*** “NAME OF PROGRAM” - ”VERSION (No.)”

 *(example 1: Finance Department\_fund\_083 – Version 1)*

 *(example 2: Environmental-Air\_fund\_400 – Version 2)*

* ***Committee’s E-Mail Address:*** **appropriations@plpt.nsn.us**

**Submission Date.** The completed Budget Worksheet file is required to be submitted by **October 11, 2019, by 4:30 P.M.** to the Committee’s E-mail address: (**appropriations@plpt.nsn.us**).

**Attachments.** Those Departments/Programs wishing to submit additional information to their budgets should submit them to the Committee in Adobe Reader format (scanned items) or in Microsoft Word/Excel formats). Please label them in the following format: “NAME OF PROGRAM” – “ATTACHMENT (No.)” *(i.e., example: Finance Department – Attachment 1)*.

**Rates.** The following rates are used in the budget calculations (2020 IDC rates are estimated):

1. ***BIA638/IHS Indirect Costs*** – **26%** ***Tribal/Grants Indirect Costs – 26%*** of direct costs (excluding individual equipment/contracts exceeding $5,000/each). Must be included on all budgets and requests, unless documentation is provided which prohibits and/or limits the amount of indirect costs.
2. ***Fringe Benefits*** – Applicable to all tribal employees and based on rates of either **15%** for non-police officer salary costs or **20%** for police officer salary costs.
3. ***Fringe Benefits/Other*** – The rates for this category are based on the following three categories. These rates only apply to eligible regular employees (working 32 hours/week or more).
* Medical Insurance: $658/month/per participating employee. (Increased)
* Life Insurance: $20/month/per participating employee
	1. Retirement Benefits: up to 3% of each participating employee’s gross wages, or ½ of

 the employees stated dollar amount.

**Rounding.** All amounts on the budget forms should be rounded up to the nearest dollar (i.e., $43.79 should be rounded to $44.00).

**Historical Data.** All historical expenditures and receipt amounts must reconcile with records from the Tribe’s Finance Department. *All budget figures that exceed historical costs must have documentation attached.*

**Budget Meetings.** The Appropriations Committee and/or Tribal Council may require your attendance to provide information regarding a budget or to provide additional justification. Program directors must plan on attending meetings when notified by the Appropriations Committee or the Tribal Council. Additionally, Departments/Programs may request a meeting with the Committee to discuss their budget or their request for tribal funds by marking yes under “Request For Meeting with Appropriations Committee” on the “CY2020 Budgetary/Appropriation Process - COVER PAGE” form.

**Pyramid Lake Paiute Tribe**

**Tribal Funding Provisions & Guidelines**

Requests for Tribal Funds will be allocated from the following sources, depending on the appropriateness of the Department/Program/project. Program directors cannot request funding from a specific category – with the exception of the License Plate Funds which has its own section on the budget forms. Directors must note on the Cover Page the amount of tribal funds being requested. The following is a description of tribal funding sources:

1. **General Fund.** Funding provided under the General Fund must be for projects that will substantially benefit the Pyramid Lake Paiute Tribe and the community. While funding is not limited by any applicable federal or tribal regulation, program directors should realize the funding under this category is limited and shouldn’t anticipate or plan for substantial funding allocations.
2. **Tax Revenue.** Funding from this category is generated from taxes collected through the Tax Department throughout CY2020. Currently, the Tribal Council will determine all tax allocations.
3. **Docket Funds.** Funding from this category is generated from interest earned from Judgment Funds awarded from the Indian Claims Commission. As funding is based on interest rates, the funding can fluctuate depending on the interest rates set by lending institutions and the federal government. Funding may be used for, but not limited to, the following social/economic programs: Education, Economic Enterprises, Social Programs, Tribal Law Enforcement, Community Facilities, Land & Agriculture Development, Tribal Legal Needs, Tribal Credit Union, and Tribal Store.
4. **License Plate Revenue.** Funding from this category is provided from the sale of State of Nevada specialized license plates depicting Pyramid Lake. The Tribe receives a portion of the revenue generated from the sale and registration of these plates. Funding from this category is specifically limited to three areas: (1) developing, implementing, and/or enhancing projects that support the preservation of the lower Truckee River and Pyramid Lake; (2) enhancement of the economic development of the Lower Truckee River/Pyramid Lake; and (3) projects involving high school rodeo programs or development/construction of an area for fairground/rodeo activities. Under the Cover Page, requests for these funds must be clearly identified and documentation must be provided to support a project in addressing one or both of the funding areas.

**Pyramid Lake Paiute Tribe**

**WRITING GOALS AND OBJECTIVES**

One of the most important steps in the budget process is the proper expression of goals and objectives.

**Definitions:**

* **Goal (noun; an aim or purpose):** A measurable statement of the desired longer-term, tribal-wide (or larger) impact of the program. Goals represent broad statements of the desired outcome, accomplishment or ultimate achievement. They use general terms and cannot be measured. It may be useful to think of a goal as an end.
* **Objective (noun; something which you plan to do or achieve):** A specific, measurable statement of the desired immediate or direct outcomes of the program. Objectives describe the specific measures used to determine whether the goal has been achieved. They use precise language and can be measured. Objectives may be thought of as the means to the end.
* ***Sample (Examples) of Goals & Objectives***
	+ ***Goals:*** *Our goal is for the country to be fully independent.*
	+ ***Objective:*** *Our first objective is to hold free elections within 12 months.*
	+ ***Goals:*** *Students will enhance their appreciation and knowledge of classical music.*
	+ ***Objective:*** *By the end of the semester, students will be able to identify four classical composers and recognize one major work by each one.*

**KEY POINTS:**

Your goals should reflect the mission of the Tribe and/or your Department/Program, as set forth in your mission statement. Keep this in mind as you draft your goals – and take your time when you do. Your goals – and how you plan to meet them – may be what makes your budget and any funding requests stand out from all the others.

State your goals in positive outcome-oriented terms that are consistent with the Tribe and/or Department’s mission statement.

Do not use figures, time-frames or other quantifiable elements in your goal statements – save them for the objectives.

Your objectives, on the other hand, should detail the steps you expect to take in order to achieve the goal. This is where the “who, what, when, where and how” elements fit in. Additionally, consider what the impacts will be from the successful completion of the objective for the tribe and its communities.

Use precise numbers for time frames or quantities expected – *e.g.* 35 *clients per month*, or *by February, 2020.*

Incorporate achievement standards such as *accurately describe* or *fully complete*.

**measurable goals & objective worksheet:**

For the CY2020 Budget Process, the Tribe has implemented Performance-Based Budgeting which will allow the Tribe to determine the best allocation of its limited resources based on programs that are providing vital services to the Tribe, that are comprehensive in nature, and that address larger population segments. To this extent the “Measurable Goals & Objective Worksheet” must be completed by all programs regardless of funding source. In the 2020 budget cycle (CY 2020) the Tribe will be reviewing the CY2019 form to see what a program is accomplishing from one calendar year to the next. There are five (5) major columns of this form which are detailed below:

**(GOALS)** This column involves departments detailing the goals of their program (see section on Definitions/Key Points for more information).

**(OBJECTIVES & MEASURES)** This column involves Departments detailing specific and measurable statements to meet their goals (see section on Definitions/Key Points for more information).

**(SERVICES)** Under this column, detail what services (activities, functions, etc.) will be taken to meet each specific objective – when writing this keep in mind that the Committee will be looking at services to be provided in relation to your budgets and how they relate to meeting your goals and objectives.

**(SCHEDULE OF COMPLETION)** Under this column refer to the Objectives and Measures columns and indicate when those services will begin and when they will be completed – some may be year-long activities, while other may be time-specific.

**(EVALUATION)** Under this column Departments need to list methods, criteria, or tools that will be used to document that the goals/objectives are being completed. This column is about the documentation that a department will maintain to show that the services indicated are being completed and that the criteria set out in the Objectives and Measures column can be measured/reflected in the documentation (evaluation) methods.

**Pyramid Lake Paiute Tribe**

**2019 Schedule of Activities**

The following is the tentative schedule for the 2020 Budget Process. This schedule will provide programs and departments with a timeframe of how the budget process will operate. This schedule is not firm and is subject to change by the Tribal Council and/or Appropriations Committee.

1. **September 30, 2019 Start of the Tribal Budget Process**
2. **October 11, 2019** First Submittal of Budget Packages **(by 4:30 P.M.)**

 **(Via e-mail to** **appropriations@plpt.nsn.us****)**

1. **Oct 11 - Oct 21, 2019** Download & Consolidate for Committee
2. **Oct 22 - Nov 5, 2019** Appropriations meet with Program Directors, Review

 Budgets, Complete Recommendations

1. **November 15, 2019** Tribal Council Review – Schedule Follow up

workshop if needed. Director’s maybe requested to

 attend.

1. **December 20, 2019** Pyramid Lake Paiute Tribal Council approval, and adoption of the new budget