

**LITTLE TRAVERSE BAY BANDS OF ODAWA INDIANS
7500 Odawa Circle
Harbor Springs, MI 49740**

TRIBAL RESOLUTION # 042524-01

Appropriation of Funds for the 2025 Fiscal Year Operating Budgets

WHEREAS The Waganakising Odawak Nation, known as the Little Traverse Bay Bands of Odawa Indians, and its citizens are vested with inherent sovereignty and right to self-governance;

WHEREAS the Little Traverse Bay Bands of Odawa Indians (“LTBB” or “Tribe) is a federally recognized Indian Tribe under Public Law 103-324, and is a party to numerous Treaties with the United States the most recent of which being the Treaty of Washington of March 28, 1836 (7 Stat. 491) and the Treaty of Detroit of 1855 (11 Stat. 621);

WHEREAS in accordance with the LTBB Constitution, Tribal Council shall enact an annual budget for the upcoming fiscal year. The budget shall identify all funding sources, appropriations of operating funds and Tribal enterprises. The Budget shall be a Tribal document, dispersed to Tribal members at the annual meeting of the Tribal Membership, or made available by mail as requested by Tribal members;

WHEREAS Waganakising Odawak Statute 2020-006, Tribal Government Budget Formulation and Modification Process, Section XIII. states that “The Tribal Council shall approve the annual budget by the annual meeting”;

WHEREAS Waganakising Odawak Statute 2020-006, Tribal Government Budget Formulation and Modification Process, Section XIII. states that “The annual budget shall be approved by Tribal Resolution and shall include an attached detailed worksheet of the tribal-wide budget.”;

WHEREAS the FY 2025 Budget revenue is \$56,393,000.00 from the following sources: Enterprise revenues, grants, carryover funds, taxes, refunds, rents, third party billings, cost recovery and other revenues.

THEREFORE, BE IT RESOLVED that General Fund allocation percentages for FY 2025 be allocated to the Tribal Government at 30.39%, Economic Development at 10.14%, General Welfare at 44.89%, Distributions at 14.27%, and Donations at .31%;

THEREFORE BE IT FURTHER RESOLVED that the Tribal Government allocation from General Fund revenue is based on an anticipated amount of \$16,600,700.00 of which \$16,145,000.00 is to be split among all Divisions as follows: Legislative at 11.15%, Judicial at 8.76%, Prosecutor at 2.14%, Executive Branch at 77.11%, Election Board 0.84%. All remaining revenues will be allocated to the General Fund – Fund Balance.

THEREFORE BE IT FURTHER RESOLVED that the FY 2025 operating budgets are approved as presented on the budget summary pages in the following amounts: Legislative Branch, \$2,824,400.00; Judicial Branch, \$1,415,000.00; Prosecutor, \$345,000.00; Executive Branch, \$51,217,900.00; Election Board, \$135,000.00; This total budget of \$55,937,300.00 is subject to the above funding allocation percentages, and the revenues and expenditures anticipated to be received from grants, carryover funds, taxes, refunds, rents, third party billings, cost recovery and other revenues.

FINALLY BE IT RESOLVED that monies can be transferred to another departmental budget provided it does not exceed four percent (4%) of the total departmental budget from which it is being transferred and it does not create a new service or program, nor does it cause a material change in an existing service or program by altering the nature or scope of the service or program unless approved by a majority vote of the Tribal Council, in accordance with WOS 2020-006 Tribal Government Budget Formulation and Modification Process, Section XV, Budget Modifications.

CERTIFICATION

As the Tribal Council Legislative Leader and Tribal Council Secretary, we certify that this Tribal Resolution was duly adopted by the Tribal Council of the Little Traverse Bay Bands of Odawa Indians at a regular meeting of the Tribal Council held on April 25, 2024 at which a quorum was present, by a vote of 7 in favor, 0 opposed, 0 abstentions, and 2 absent as recorded by this roll call:

	In Favor	Opposed	Abstained	Absent
Fred Kiogima	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Tamara Munson	<u> </u>	<u> </u>	<u> </u>	<u>X</u>
William Ortiz	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Aaron Otto	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Melissa Pamp	<u> </u>	<u> </u>	<u> </u>	<u>X</u>
Jordan Shananaquet	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Leroy Shomin	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Emily Proctor	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Marcella Reyes	<u>X</u>	<u> </u>	<u> </u>	<u> </u>

Date: 4/26/2024 Marcella R. Reyes
Marcella Reyes, Legislative Leader

Date: 4/26/2024 Emily Proctor
Emily Proctor, Tribal Council Secretary

Received by the Executive Office on 4-26-2024 by Lakota Worley

Pursuant to Article VII, Section D, Subsection 1 of the Little Traverse Bay Bands of Odawa Indians Constitution adopted on February 1, 2005 the Executive concurs in this action of the Tribal Council.

Date: 4-26-2024 Regina Gasco
Regina Gasco, Tribal Chairperson

Received from the Executive 4/26/2024 by Mavin Taylor



2025 Revenues

Odawa Petoskey & Mackinaw Casino Revenue	12,500,000.00
Hotel Lodging Tax	300,000.00
Biindigen Revenue	120,000.00
Sales Tax Sharing Revenue with State of Michigan	140,000.00
Hotel Room Tax	110,000.00
Regulatory Licensing Fees	50,000.00
Credit Card Rebates	3,700.00
Odawa Online GSP Gaming Revenue	2,140,000.00
Odawa Online GSP Tax Revenue	1,200,000.00
All Other Revenue, Fines, & Fees	37,000.00
Total General Fund Revenue	16,600,700.00

Space Costs	1,780,200.00
Copier & Fringe	7,332,600.00
Indirect Cost Pool Tribal-Wide	5,903,200.00
Total Cost Recovery Revenue	15,016,000.00

State of Michigan CCF Funds	50,500.00
Market Rate Housing Rental Revenue	50,000.00
Public Works-Water Funded by Fees Collected	287,000.00
Public Works-Wastewater Treatment Funded by Fees Collected	564,000.00
Billing Fund Balance subsidize health IHS Clinic Shortfall	5,638,900.00
Billing Revenue Health for Current Year Activity	2,883,300.00
Billing Revenue Medicaid Clinic for Current Year Activity	1,788,300.00
Billing Revenue CTWC Pharmacy for Current Year Activity	815,900.00
Billing Revenue Pharmacy for Current Year Activity	1,830,100.00
Billing Revenue ATR Revenue for Current Year Activity	67,300.00

IHS Revenue	5,449,300.00
BIA Revenue	4,385,700.00
NAHASDA Revenue Current Year and Carryforward	966,000.00
Total Special Revenue	24,776,300.00

Total Revenue & Fund Balances Used	\$56,393,000.00
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2025 Proposed Revenues

Allocations of General Fund Revenue

Executive Branch	12,450,000.00	77.11%
Legislative Branch	1,800,000.00	11.15%
Judicial Branch	1,415,000.00	8.76%
Prosecutor	345,000.00	2.14%
Election Board	135,000.00	0.84%
Charter Funding	-	0.00%
	\$ 16,145,000.00	100.00%

Allocations by Type

Distribution Spending	2,304,400.00	14.27%
Donation Spending	50,000.00	0.31%
Economic Development Spending	1,637,000.00	10.14%
General Welfare Spending	7,247,300.00	44.89%
Government Operations Spending	4,906,300.00	30.39%
	\$ 16,145,000.00	100.00%

Allocations by Branch

<u>Executive</u>	
Per Capita Distribution	2,304,400.00
Distribution Spending	2,304,400.00
Donations, Sponsorships, Grants & Political Contributions	50,000.00
Donation Spending	50,000.00
Building and Zoning	85,000.00
Capital Improvements	250,000.00
Department of Commerce	147,000.00
Regulatory Director	237,000.00
Internal Audit	611,000.00
Licensing	307,000.00
Economic Development Spending	1,637,000.00
Cemetery Maintenance	1,000.00
Detention Costs	5,000.00
Education Assistance	1,386,300.00
Education Cultural Preservation	115,600.00

Elders	1,706,000.00
Employee Appreciation	17,200.00
Enrollment	61,900.00
Human Services -Foster Care Assistance	25,000.00
Human Services - Burial Assistance	400,000.00
Homecoming Jingtamok	73,900.00
Housing Market Rate Unit Repairs	0.00
Housing Supplement Repairs to NAHASDA Units	95,000.00
Human Services - Operating	211,500.00
Language	570,000.00
Law Enforcement	1,238,300.00
NRD - Administration	201,200.00
NRD CORA	122,700.00
NRD Great Lakes	99,100.00
NRD Hatchery	220,200.00
NRD Treaty Rights Enhancement	81,400.00
Program Support for Grant Matches, Indirect & Minor Program Shortfalls	200,000.00
Sovereignty day celebration	10,000.00
Traditional Burial Grounds	50,000.00
Winter Solstice Party	1,800.00
Youth Services	354,200.00
General Welfare Spending	7,247,300.00
Annual Community Meeting	16,000.00
Archives	24,800.00
Tribal Chairman	680,000.00
Commissions - Citizenship	14,000.00
Commissions - Water/Environmental	4,000.00
Commissions - Hemp Regulation	5,000.00
Commissions - Elders	15,000.00
Commissions - Housing	10,000.00
Commissions - Indian Child Welfare	27,000.00
Commissions - Liquor	6,000.00
Commissions - Natural Resources	26,000.00
Commissions - Zoning Appeals	3,000.00
Commissions - Burial	29,000.00
Commissions - Regulatory	50,000.00
Accounting/CFO	101,400.00
Human Resources	1,400.00
Safety	48,500.00
Communications	150,200.00
Government Operations Spending	1,211,300.00

Total Executive Branch General Fund **12,450,000.00**

Legislative

Legislative - Tribal Historic Preservation Officer (NAGPRA) 153,000.00
Legislative - Legal Department 719,000.00
Legislative - Office of Finance and Revenue (Treasury) 160,000.00
Legislative - Tribal Council 700,000.00
Legislative - Land Acquisition Fees 34,300.00
Legislative - Property Taxes 33,700.00

Government Operations Spending **1,800,000.00**

Legislative - Charter Funding
Economic Development Spending **0.00**

Total Legislative Branch General Fund **1,800,000.00**

Judicial

Judicial - Tribal Court 1,226,550.00
Judicial - Appellate Court 79,850.00
Judicial - Drug Court 108,600.00

Government Operations Spending **1,415,000.00**

Total Judicial Branch General Fund **1,415,000.00**

Prosecutor

Prosecutor 345,000.00

Government Operations Spending **345,000.00**

Total Prosecutor General Fund **345,000.00**

Election Board

Election Board 135,000.00

Government Operations Spending **135,000.00**

Total Election Board General Fund **135,000.00**

Total General Fund Tribal-Wide **\$ 16,145,000.00**

2025 Revenues	2025 Budget
Facility/Building Expenses	687,800.00
Maintenace Staff	611,500.00
Health Park Facility & Maintenance	480,900.00
Space Costs	1,780,200.00
Chairman	379,200.00
Information Technology (MIS)	643,300.00
Executive Directors-Administration	393,500.00
Communication	121,900.00
Archives and Records	334,600.00
Human Resources	427,100.00
Planning	192,200.00
Accounting	1,549,000.00
Chief Financial Officer	177,300.00
Safety	118,000.00
Geographic Information Systems	225,000.00
Grant Writers	317,700.00
Total Executive Branch Indirect Funds	4,878,800.00
Fringe Expenditures 7,292,600; Fund Balance 417,325.20; Revenue 6,712,644.80; Employee Contributions 162,630.	
Fringe Benefits Pool-Line Item Expenditures	7,292,600.00
Copier Fund	40,000.00
Copier & Fringe	7,332,600.00
Total Executive Branch Cost Recovery	13,991,600.00
Indirect Council	571,500.00
Indirect Treasury	128,900.00
Indirect Legal	324,000.00
Total Legislative Branch Indirect	1,024,400.00
Total Indirect Cost Pool Tribal-Wide	5,903,200.00
Total Tribal-Wide Cost Recovery	15,016,000.00

2025 Revenues	
NAHASDA Current Year HUD Revenue	766,000.00
NAHASDA Rental Revenue (Includes Murray Road)	200,000.00
Total HUD Planned	966,000.00
State of Michigan CCF Funds for Human Services	50,500.00
Market Rate Housing Rental Revenue	50,000.00
Public Works - Water Funded by Fees Collected	287,000.00
Pubic Works - Wastewater Treatment Funded by Fees Collected	564,000.00
3rd Party Billing Fund Balance for Health IHS Shortfall	5,638,900.00
3rd Party Billing Revenue IHS Clinic for Current Year Activity	2,883,300.00
3rd Party Billing Revenue Medicaid Clinic for Current Year Activity	1,788,300.00
3rd Party Billing Revenue CTWC Pharmacy Current Year Activity	815,900.00
3rd Party Billing Revenue Pharmacy for Current Year Activity	1,830,100.00
3rd Party Billing Revenue ATR Revenue for Current Year Activity	67,300.00
Total Revenue Collected Spending	13,975,300.00
IHS Dental	1,305,000.00
IHS Administration	759,000.00
IHS Clinic	2,323,200.00
IHS Purchased Referred Care	3,860,000.00
IHS Community Outreach	1,159,500.00
IHS Behavioral Health	1,282,200.00
IHS 105(I) Lease Revenue	399,300.00
Third Party Revenue Fund Balance Used - shown above	(5,638,900.00)
Total Health Department Federal Funds Spending	5,449,300.00
BIA CTGP and LES Law Enforcement Carryforward	0.00
BIA CTGP and LES Law Enforcement	874,000.00
BIA CTGP Enrollment	240,900.00
BIA CTGP Education	536,200.00
BIA CTGP NRD Wildlife	263,700.00
BIA CTGP NRD Administration	299,500.00
BIA CTGP Human Services	423,700.00
BIA RPI NRD Migizi Aviary	119,700.00
BIA RPI NRD Conservation	449,500.00
BIA RPI NRD Treaty Rights Implementation	83,400.00
BIA RPI NRD Wildlife & Inland Fisheries	472,000.00
BIA RPI NRD Great Lakes Fisheries	368,300.00
BIA RPI NRD Hatchery	254,800.00

Total BIA Planned	4,385,700.00
Total Revenue Earned & Federal Funds	24,776,300.00

2025 Revenues

General Fund	16,600,700.00	
Cost Recovery Funds	15,016,000.00	
Special Revenues & Federal Funds	24,776,300.00	
Total Budgeted Revenues	\$ 56,393,000.00	

Executive

General Fund	12,450,000.00	
Cost Recovery Funds	13,991,600.00	
Special Revenues & Federal Funds	24,776,300.00	
Total Executive	51,217,900.00	91.56%

Legislative

General Fund	1,800,000.00	
Indirect Funds	1,024,400.00	
Total Legislative	2,824,400.00	5.05%
Total Judicial	1,415,000.00	2.53%
Total Prosecutor	345,000.00	0.62%
Total Election Board	135,000.00	0.24%
Total Budgeted Expenses	\$ 55,937,300.00	100.00%

Any remaining revenues will be allocated to the General Fund - Fund Balance