



PYRAMID LAKE PAIUTE TRIBE ANNUAL FINANCIAL UPDATE

FY 2022 Budget, Historical Data & Trends, and CARES
& ARPA report

The Office of the Comptroller
Douglas Williams

Governmental Department of the Pyramid Lake Paiute Tribe

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	2018	2019	2020	2021	4-year average
<i>Revenues</i>	9,704,811.06	7,269,516.05	11,014,833.66	9,814,638.05	9,450,949.71
<i>Expenditures</i>	8,388,241.66	8,615,804.58	10,565,142.90	8,015,734.62	8,896,230.94
<i>Net position (Loss)</i>	1,316,569.40	(1,346,288.53)	449,690.76	1,798,903.43	554,718.77

The picture shows the changes of the Tribe’s General Fund net position. There is a 9.4 million dollar 4-year average of revenue generated by the Tribe. Revenues include indirect collection, taxes, and other governmental revenues from permits, leases, rent. Etc. The expenditures are comprised of all of the General Fund programs expenditures for the year. The General Fund has an 8.8 million dollar 4-year expenditure average. The General Fund has an overall positive net position and 4-year average of 554,718.77.

General Fund Revenues

	2018	2019	2020	2021	4-year average
Indirect collection	2,707,013.39	2,309,075.52	2,226,774.83	2,775,977.42	2,504,710.29
Tax collection	1,592,298.96	1,730,178.92	1,795,592.28	1,974,697.47	1,773,191.91
Governmental	5,405,498.71	3,230,261.61	6,992,466.55	5,063,963.16	5,173,047.51

The General Fund revenues can be broken into three main sources of revenue, indirect, tax, and governmental revenues. The 4-year trend of each revenue fluctuates year-to-year. The Tribe’s indirect has a 4-year average of 2,504,710.29 each year. The Tax has an average of 1,773,191.91. The general government revenue average is 5,173,047.51. It is important to note that the indirect and tax revenues are above the yearly average for 2021.

The Tribe’s indirect revenue includes all of the indirect applied to and collected from all tribal and non-tribal (GF) programs, agencies, departments, identified as follows;

- BIA (638) (13%)
- Interior (Non-638) (1%)
- IHS (638) (30%)
- HHS (Non-638) (6%)
- Agriculture
- Commerce
- Defense
- Education
- Energy
- EEOC
- EPA (5%)
- Homeland Security
- HUD
- IMLS
- Justice (5%)
- Labor
- Transportation (4%)
- State & Other
- BIA (100-297)
- Tribal (34%)

The Tribe's tax revenue consists of admin fuel refund, interest, seller's permit – tax, fines & penalties, sales tax, diesel fuel tax, possessory interest, souvenir license, tobacco, regular fuel, trans lent lodging, use tax, mineral severance, and annual slot tax.

Grant Funds

Agency	Sum of Received during period '20	Sum of Federal expenditures '20
DEPARTMENT OF HEALTH AND HUMAN SERVICES:	6,312,497.52	6,896,296.68
DEPARTMENT OF HOMELAND SECURITY	637,657.25	533,439.42
DEPARTMENT OF JUSTICE:	1,032,845.34	1,054,565.84
DEPARTMENT OF THE INTERIOR:	23,276,656.30	20,036,745.97
INSTITUTE OF MUSEUM AND LIBRARY SERVICES:	118,983.00	58,906.09
NON FEDERAL:	412,824.59	-
U.S. DEPARTMENT OF AGRICULTURE:	14,841.68	12,601.00
U.S. DEPARTMENT OF TRANSPORTATION	947,469.56	625,427.34
U.S. ENVIRONMENTAL PROTECTION AGENCY	668,156.88	732,587.43
Grand Total	33,421,932.12	\$ 29,950,569.77

CARES Report

CARES Fund

Total Budget

Revenues		
	COVID-19 REVENUE	17,331,090.69
	Total Revenues	<u>17,331,090.69</u>
Direct Expenditures		
	Administration costs	
	Burial	
	Buildings retrofit	
	Cleaning supplies	
	Emergency vehicles	
	Enterprise	
	Food program	
	Lake closure	
	Payroll support	
	PUD	
	Telecommute	
	Food Distribution Center	
	Distance learning	
	IT project	
	EMS living quarters	
	Daycare modular - Wadsworth & Nixon	
	GWGSP	
	Total Direct Expenditures	<u>17,268,945.33</u>
Net Income/(Loss)		<u>62,145.36</u>

American Rescue Plan Act

ARPA Funds – \$20,018,883.56 awarded. There are 5 allocations for the use of these funds, approved by PLPT Tribal Council, by budget and resolution.

ARPA Funds

Total Budget

Revenues	
ARPA REVENUE	20,018,883.56
Total Revenues	<u>20,018,883.56</u>
Direct Expenditures	
Broadband Infrastructure	5,250,000.00
GWAP	6,054,000.00
Water and Sewer	5,150,000.00
Essential Personnel	1,064,883.56
Tribal Government Recovery	2,500,000.00
Hazard pay	
Covid leave pay	
Total Direct Expenditures	<u>20,018,883.56</u>
<u>Net Income/(Loss)</u>	<u>0.00</u>

These funds have been approved by resolution for the projects in which they are assigned.

See Resolutions:

- 107-21 ARP Funding Broadband Infrastructure
- 151-21 COVID Fiscal Recovery General Welfare Grant Program
- 153-21 Tribal Government Employee COVID Leave Program
- 154-21 Essential Workers Pay Program

These funds were not a part of the FY22 General Fund budget. They are being managed as their own projects. Separate for accountability of expenditures and reporting purposes. These funds will help supplement additional expenditures not budgeted for (COVID Leave, Essential Workers Pay, and Hazard Pay) through 2024.

Questions

Pyramid Lake Paiute Tribe

FY 2022 General Fund Budget Request

\$ 10,398,208.03

<u>Department:</u>	<u>Fund code</u>	<u>Direct</u>	<u>Indirect</u>
Tribal Attorney Fees	062	\$ 150,000.00	\$ -
Cultural	063	\$ 100,428.00	\$ -
Land Office	067	\$ 91,501.06	\$ -
Tribal Council	072	\$ 125,952.25	\$ -
Tribal Council	072A	\$ -	\$ 56,930.00
Chairmans Office	080	\$ 206,704.77	
Chairmans Office	080A	\$ -	\$ 166,272.00
Executive Office	081	\$ -	\$ 100,504.00
Contracts & Grants	082	\$ -	\$ 121,744.93
Finance & Accounting	083	\$ -	\$ 776,196.09
Human Resources	084	\$ -	\$ 255,962.88
Maintenance	085	\$ -	\$ 295,156.00
Lake Maintenance	086	\$ 228,189.97	\$ -
Governmental Services	087	\$ 300,692.00	\$ -
Governmental Services	087A	\$ -	\$ 1,058,089.79
Numaga senior service progam	089	\$ 113,807.08	\$ -
Summer youth employment	101	\$ 35,831.37	\$ -
Museum	102	\$ 173,020.00	\$ -
Tribal court	103A	\$ 100,030.28	\$ -
Tax department - revenue	105	\$ 134,000.00	\$ -
Rental properties	107	\$ 185,000.00	\$ -
RV park	107A	\$ 285,493.98	\$ -
Rangers	109	\$ 712,558.00	\$ -
JOM	111	\$ 59,126.00	\$ -
Victim services	113	\$ 7,380.00	\$ -
Recreation	114	\$ 95,092.00	\$ -
Law enforcement	115	\$ 601,379.00	\$ -
Irrigation	116	\$ 107,828.09	\$ -
PUD - solid waste	118	\$ 330,096.00	\$ -
PUD - water & sewer	118B	\$ -	\$ 310,762.04
PUD -Wadsworth transfer statior	118C	\$ 305,235.00	\$ -
Consolidated higher education	121	\$ 149,000.00	\$ -
Emergency response	122	\$ 1,159,037.44	\$ -
Technology	123	\$ -	\$ 365,342.00
Technology	123B	\$ 75,348.00	\$ -
Tax department - operating	125	\$ 390,048.04	\$ -
Business Office	128	\$ 269,306.56	\$ -
Backgrounds Investigator	XX	\$ -	\$ 117,046.02
Beach Monitors	XX	\$ 282,117.40	\$ -
		\$ 6,774,202.29	\$ 3,624,005.74