

COQUILLE INDIAN TRIBAL CODE

Chapter 153

Part 1 – General Governmental Affairs

Tribal Burial Fund Program Ordinance

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Chapter 153
Tribal Burial Fund Program Ordinance**

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153.010 Authority

The Tribal Council of the Coquille Indian Tribe is authorized by the Constitution of the Coquille Indian Tribe to enact ordinances. Article VI – Tribal Council, Section 1. The Constitution provides, in part, that “There shall be a Tribal Council which shall have the power to exercise all legislative authority except that vested in the General Council, and all executive authority of the Tribe, including the right to delegate authorities as the Tribal Council deems appropriate.”

Tribal Constitution, Article VI, Paragraph 3(b)(8) provides that “All final decisions of the Tribal Council on matters of general and permanent interest to the members of the Coquille Indian Tribe shall be embodied in ordinances. The ordinances shall be collected and made available to Tribal members and others affected upon reasonable request.”

153.030 Purposes and Intent

The purpose of this Ordinance is to establish a fund and set requirements to assist Tribal members with memorial, funeral burial benefits, and end of life planning. It is the intent of the Coquille Tribal Council that these guidelines provide for the long-term management and benefits of the fund.

153.050 Background

The Coquille Tribal Council has the responsibility for the governance, social, and economic well being of the Tribe and its members. The Coquille Tribal Council provides guidance and direction to meet diverse Tribal needs, concerns, and matters through legislation, regulation, policy, management direction and oversight, and resource allocations. The Coquille Tribal Council, as the governing body, has the responsibility for all assets of the Coquille Indian Tribe to assure appropriate management and protection of all assets to obtain for the Tribe the highest and best benefit from all Tribal assets. The Coquille Tribal Council recognizes the need for financial assistance by Tribal families and members for burdens and costs of funerals and burials and estate planning. The Coquille Tribal Council considers it a prudent and beneficial use of Tribal funds to assist Tribal families and members with funeral, burial, and end of life planning costs.

153.100 Establishment of the Burial Fund

There is hereby established the Burial Fund of the Coquille Indian Tribe. The fund shall be utilized to generate investment earnings to support the costs of funerals, burials, and end of life planning for Tribal members and to pay directly for the costs of funerals, burials, and end of life planning for Tribal members.

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153.200 Fund Policy

It is the policy of the Tribe to provide for prudent management, planned contributions, and approved uses to meet Tribal member funeral, burial, and end of life expenses on a sustained basis.

- (a) **Contributions:** The fund will be established from contributions, appropriations, or donations of available revenues from the Tribe and other sources. Thereafter, the fund will grow from available unexpended annual fund revenues and additional contributions designated by the Tribal Council. The fund is authorized to receive grants, gifts, and donations provided that any restrictions on the use of such funds are acceptable to the Tribal Council and are consistent with the purpose and intent of the fund. Contributions to the fund from available revenues shall be made in accordance with Section 153.250 of this ordinance.
- (b) **Custody:** Contributions, assets, and earnings of the fund shall be place in custody in a bank account, brokerage account, or trust account of an institutional trust company or any combination thereof, approved by the Tribal Council.
- (c) **Management of Fund Assets and Earnings:** Assets placed in the fund shall be managed in accordance with a management Agreement and an Investment Policy Statement (IPS) approved and adopted by the Tribal Council. The IPS shall provide for optimum return on investment, commensurate with the risk levels approved by the Tribal Council. The fund assets may be invested in any securities specifically allowed by the IPS. Fund assets may be invested under a common IPS and may be commingled with assets of other Tribal Funds having similar time horizon, liquidity, and risk constraints.
- (d) **Authorized Uses of the Fund:** The only authorized uses of the fund shall be to pay for costs associated with funeral, burial, and end of life expenses as provided for by this Ordinance.
- (e) **Appropriation Procedures:** The process for appropriating funds for Tribal member funeral, burial, and end of life expenses is by the annual Tribal budget approved by the Tribal Council. The amount to be appropriated is determined by an actuarial analysis and prior year experience.
- (f) **Restrictions on Spending:** Expenditures from the Fund shall not exceed the fund balance and earnings available during a budget year.
- (g) **Initial Balance:** The fund balance shall be reviewed on a periodic basis to assure that Tribal funeral, burial, and end of life needs are properly determined and that funding needs are provided.

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- (h) Implementation: The fund policy is effective upon approval by the Tribal Council and shall be implemented immediately. The Executive Director is responsible for developing all necessary regulations and taking all necessary actions to carry out its provisions.

153.250 Minimum Target Fund Balance

The minimum target fund balance shall be periodically updated by the CFO to establish the amount needed to provide for authorized benefits in perpetuity, with consideration given to historic and projected trends for Tribal enrollment, changes in benefit levels, reasonable estimates for annual rates of investment return, and any other factors considered relevant by the CFO. As it is periodically updated, the CFO will report on the target balance to the Tribal Council, including key inputs, assumptions, and changes to the methodology used to arrive at the estimate.

153.750 Severability

If a court determines any provision of this Ordinance, or its application, to be invalid, the remainder of this ordinance will continue to be effective.

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History of Amendments to Chapter 153 Tribal Burial Fund Program Ordinance:

Adopted 09/23/2000
Approved 06/12/2008 CY0888
Adopted 08/07/2008 CY08115
Approved 5/9/2019 CY19041
Adopted 7/11/2019 CY19069
Adopted 10/06/2023 CY23099