

An Act

LEGISLATIVE ACT 02-24

AN ACT AMENDING LEGISLATIVE ACT #22-23 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2024 – Mod. 3 AND DECLARING AN EMERGENCY

BE IT ENACTED BY THE CHEROKEE NATION:

SECTION 1. TITLE AND CODIFICATION

This legislative act shall be titled and codified as “**An Act Amending Legislative Act #22-23 Authorizing the Comprehensive Operating Budget for FY 2024 – Mod. 3**”.

SECTION 2. PURPOSE

The purpose of this amendment is to authorize and approve the use of funds, subject to the availability of such funds, in accordance with Section 4, changing the amounts of certain cost centers approved in the “Comprehensive Budget Act for Fiscal Year 2024” or subsequent amendment. The cumulative total of the budget is increased by **\$ 19,713,644** for a total budget authority of **\$ 3,068,175,638**. The following items are identified as components of such change:

Grants Received & Authorized per LA 22-23 (detail attached)	\$ 14,843,254
Modification Request (see Section 4 below)	<u>4,870,390</u>
Cumulative change in budget authority	<u>\$ 19,713,644</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #22-23 are applicable to this amendment.

SECTION 4. FUNDING AUTHORIZATIONS

The changes reflect increases to cost centers set forth in the program budget justifications incorporated herein. This modification request changes the total amount of the comprehensive budget authorization by an increase of **\$ 4,870,390** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 2,547,386**.
- B. An increase in the **IHS Self Governance Health** budget authority of **\$ 2,323,004**.

SECTION 5. PROVISIONS AS CUMULATIVE

The provisions of this Act shall be cumulative to existing law.

SECTION 6. SEVERABILITY

The provisions of this Act are severable and if any part or provision hereof shall be held void, the decision of the court so holding shall not affect or impair any of the remaining parts or provisions of this Act.

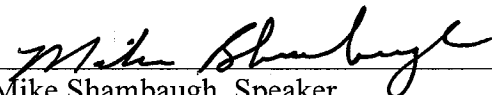
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

It being immediately necessary for the welfare of the Cherokee Nation, the Council hereby declares that an emergency exists, by reason whereof this Act shall take effect immediately upon its approval and signatures.

SECTION 8. SELF-HELP CONTRIBUTIONS

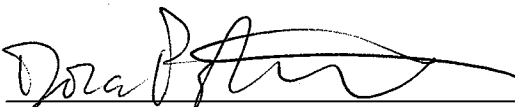
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 22nd day of January, 2024



Mike Shambaugh, Speaker
Council of the Cherokee Nation

ATTEST:



Dora Patzkowski, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 23rd day of January, 2024



Chuck Hoskin Jr., Principal Chief
Cherokee Nation

ATTEST:



Shella Bowlin, Secretary of State
Cherokee Nation

YEAS AND NAYS RECORDED

Sasha Blackfox-Qualls	<u>Yea</u>	Melvina Shotpouch	<u>Yea</u>
Candessa Tehee	<u>Yea</u>	Victoria Vazquez	<u>Absent</u>
Lisa Hall	<u>Yea</u>	Dora Patzkowski	<u>Yea</u>
Dr. Mike Dobbins	<u>Absent</u>	Joe Deere	<u>Yea</u>
E.O. "Jr." Smith	<u>Yea</u>	Kevin Easley, Jr.	<u>Yea</u>
Daryl Legg	<u>Yea</u>	Danny Callison	<u>Yea</u>
Josh Sam	<u>Yea</u>	Johnny Kidwell	<u>Yea</u>
Codey Poindexter	<u>Yea</u>	Julia Coates	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>		

CHEROKEE NATION
PROPOSED FY 2024 AMENDMENT
Sorted by Funding Source

Funding Source	Ref # by FS	Program/Purpose	FY 2024- Prior LA	Data		
				Amend. Change to Sources	Amend. Expenses Total Change	Net Change
40-DHHS GENERAL	1	34013200 CN Zero Suicide Project	LA 22-23	(35,124)	(35,124)	\$ -
	2	34013300 Tribal Capacity	New	32,562	32,562	\$ -
	3	34013310 Opioid Overdose Prevntion Proj	LA 22-23	17,467	17,467	\$ -
	4	34013330 ACEs Surveillance Capacity	LA 22-23	204,016	204,016	\$ -
	5	34015100 Rad X Cherokee PROTECT	New	708,611	708,611	\$ -
	6	34016300 RAD-X Cherokee PROTECT-04S1	LA 22-23	729,964	729,964	\$ -
	7	34017000 LIHEAP	LA 22-23	(465,257)	(465,257)	\$ -
	8	34017100 LIHEAP Administration	LA 22-23	(51,694)	(51,694)	\$ -
	9	34017410 Contributing to Healthy Native Babies	New	550,000	550,000	\$ -
	10	34017420 Modernizing Tribal Data	New	250,000	250,000	\$ -
	11	34017430 CNPH Wastewater Surveillance	New	46,814	46,814	\$ -
	12	34017600 Zero Suicide	New	400,000	400,000	\$ -
	13	34017700 CN HCV Engagement and Linkage	New	450,000	450,000	\$ -
	14	34017800 Project LAUNCH	New	800,000	800,000	\$ -
	15	34017900 Community Health Aide Program	New	375,000	375,000	\$ -
	16	34018100 Addressing Dementia	New	198,250	198,250	\$ -
	17	34021000 CDC BreastandCervical Cancer	LA 22-23	474,124	474,124	\$ -
	18	34021100 Comprehensive Cancer Control	LA 22-23	97,681	97,681	\$ -
	19	34043700 LIHEAP Infrastructure Supplmnt	New	47,664	47,664	\$ -
	20	34052000 CSBG	LA 22-23	47,359	47,359	\$ -
	21	34055200 Tribal Opioid Response 2	LA 22-23	318,158	318,158	\$ -
	22	34084000 Cherokee Parents	New	562,845	562,845	\$ -
	23	34097000 P 20 Admin Core	LA 22-23	(18,494)	(18,494)	\$ -
	24	34097400 P 20 Tobacco Cessation	LA 22-23	4,126	4,126	\$ -
	25	34097500 P 20 CREP	LA 22-23	924	924	\$ -
	26	34097600 P 20 Ecig Use in Pregnancy	LA 22-23	(1,172)	(1,172)	\$ -
40-DHHS GENERAL Total				\$ 5,743,824	\$ 5,743,824	\$ -
50-DEPT EDUCATION	27	35091400 Teacher Retention	New	392,514	392,514	\$ -
50-DEPT EDUCATION Total				\$ 392,514	\$ 392,514	\$ -
62-EPA	28	36225500 Clean Air IRA	New	43,141	43,141	\$ -
	29	36225600 Lead Service Line Inventory	New	811,000	811,000	\$ -
62-EPA Total				\$ 854,141	\$ 854,141	\$ -
75-Department of Treasury	30	37509930 LATCF	New	6,013,499	6,013,499	\$ -
75-Department of Treasury Total				\$ 6,013,499	\$ 6,013,499	\$ -
76-Dept of Homeland Security	31	37698400 Targeted Violence Prevention	New	300,000	300,000	\$ -
76-Dept of Homeland Security Total				\$ 300,000	\$ 300,000	\$ -
78-Dept of Justice	32	37899300 Spec DV Crim Jurisdict OVW	New	13,448	13,448	\$ -
	33	37899500 2023 SMART	New	125,828	125,828	\$ -
78-Dept of Justice Total				\$ 139,276	\$ 139,276	\$ -
79-Other	34	37997800 EDA Pub Works Economic Adjustment Assist Non-Trad Emp Trng	New	1,400,000	1,400,000	\$ -
79-Other Total				\$ 1,400,000	\$ 1,400,000	\$ -
Grand Total				\$ 14,843,254	\$ 14,843,254	\$ -

December Operating Grants - Reporting Only

CHEROKEE NATION
 PROPOSED FY 2024 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2024- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-TRIBE FUNDED	1	10102960 Unappropriated Reserve	Mod 2	-	(192,531)	\$ 192,531
	2	10106960 Head Start Supplemental	LA 22-23	-	42,531	\$ (42,531)
	3	10107000 Tribal Council	LA 22-23	28,205	178,205	\$ (150,000)
	4	10170300 E-Cigarette Settlement	New	1,819,181	1,819,181	\$ -
	5	10170301 Smoking Cessation Fund	New	700,000	700,000	\$ -
01-TRIBE FUNDED Total				\$ 2,547,386	\$ 2,547,386	\$ -
32-IHS HEALTH	6	33242200 Human Resources Health	New	2,323,004	2,323,004	\$ -
32-IHS HEALTH Total				\$ 2,323,004	\$ 2,323,004	\$ -
Grand Total				\$ 4,870,390	\$ 4,870,390	\$ -

Operating Mod #3 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2024

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	408,269,531	133,762,493	542,032,024	541,912,149	119,875	0	542,032,024	-
Department of Education	2,107,517	87,222	2,194,739	2,046,011	128,728	20,000	2,194,739	-
Department of Labor	20,517,517	0	20,517,517	19,421,639	1,095,878	0	20,517,517	-
Dept of Transportation Compact	104,572,358	0	104,572,358	104,180,239	292,119	100,000	104,572,358	-
DHHS General	91,396,760	692,099	92,088,859	85,624,160	6,464,699	0	92,088,859	-
DOI General	20,652,069	0	20,652,069	19,020,783	1,631,286	0	20,652,069	-
DOI PL 102-477	454,343,046	0	454,343,046	399,790,311	3,716,235	50,836,500	454,343,046	-
DOI Self Governance	60,040,816	79,600	60,120,416	57,087,232	3,008,184	25,000	60,120,416	-
Enterprise	1,813,061	1,840,071	3,653,132	3,522,381	130,751	0	3,653,132	-
EPA	3,114,934	0	3,114,934	2,890,533	224,401	0	3,114,934	-
Federal Other	882,301,448	0	882,301,448	877,540,656	2,116,321	2,644,471	882,301,448	-
HUD	69,600,667	1,877,501	71,478,168	68,077,647	323,020	3,077,501	71,478,168	-
Indirect Cost	87,385,906	11,250	87,397,156	87,397,156	0	0	87,397,156	-
IHS Discretionary	2,500,000	0	2,500,000	150,000	0	2,350,000	2,500,000	-
IHS Self Governance Health	913,921,509	0	913,921,509	775,208,332	49,011,231	89,701,946	913,921,509	-
IHS Self Governance Office	386,587	0	386,587	349,472	37,115	0	386,587	-
IHS Self Governance TEH	25,862,200	0	25,862,200	25,460,091	402,109	0	25,862,200	-
Internal Lease Pool	7,400,156	0	7,400,156	7,400,156	0	0	7,400,156	-
Motor Fuel Tax	11,605,384	23,516,884	35,122,268	24,898,770	98,498	10,125,000	35,122,268	-
Motor Vehicle Tax	42,406,756	289,960	42,696,716	41,258,309	915,276	523,131	42,696,716	-
Other	268,000	17,000	285,000	279,945	5,055	0	285,000	-
Permanent Funds	9,100	0	9,100	9,100	0	0	9,100	-
Private	2,051,018	0	2,051,018	2,008,368	42,650	0	2,051,018	-
State of Oklahoma	1,062,082	0	1,062,082	980,224	81,858	0	1,062,082	-
Tribe Funded	351,708,731	31,018,104	382,726,835	340,963,972	6,998,272	34,764,591	382,726,835	-
USDA	47,871,237	975,956	48,847,193	46,212,035	2,635,158	0	48,847,193	-
Total	\$ 3,613,168,390	\$ 194,168,140	\$ 3,807,336,530	\$ 3,533,689,671	\$ 79,478,719	\$ 194,168,140	\$ 3,807,336,530	\$ -

Non Grant Requests

Oper Mod #1	403,998	11/06 Council
Oper Mod #2	9,146,829	11/06 Council

Cap Mod #1	120,038	12/12 E&F
Oper Mod #3	4,870,390	12/12 E&F

Total after pending Mod's	\$ 3,821,877,785
Operating - cumulative total	\$ 3,068,175,638
Capital - cumulative total	753,702,147
Grand Total	\$ 3,821,877,785

CAPITAL RECONCILIATION

LA 21-23	\$ 753,582,109
Cap Mod #1	120,038

Total Capital	\$ 753,702,147
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CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight



M e m o

To: Josh Sam, Chairman - Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 11/28/2023
Re: Review of Operating Budget Mod #3 – Total \$ 19,713,644

Per your request, I have reviewed the administration's budget modification request for this month's Executive & Finance Committee Meeting. Below is a summary of my review:

A. Grant Reporting:

<u>Funding Source</u>	<u># of Budgets</u>	<u>Amount</u>
DHHS General	26	\$ 5,743,824
Dept of Education	1	392,514
EPA	2	854,141
Dept of Treasury	1	6,013,499
Dept of Homeland Security	1	300,000
Dept of Justice	2	139,276
Other	1	<u>1,400,000</u>

Total Grant Reporting **\$ 14,843,254**

Cash Match for Grants (10103150) – Start of Year

Cash Out: Grant Required	\$ 1,667,007
Appropriated for Cash Match (future grants)	<u>1,832,993</u>
Original Total Budget	<u>\$ 3,500,000</u>

Original Appropriated for Cash Match – for future grants	\$1,832,993	
Used: WIC FMNP Admin	<u>(35,786)</u>	Mod 2
Balance Available for Future Grant Matching	<u>\$1,797,207</u>	

B. MOD #3 Request - Increase in budget authority - \$ 4,870,390

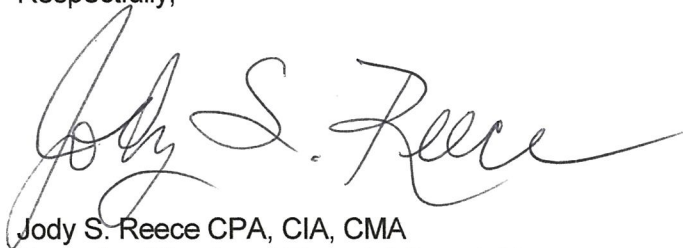
1. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting a decrease in expenditure authorization of \$192,531 to cover the increases for Head Start Supplemental and Tribal Council. The new budgeted reserved by appropriation total is \$7,564,565.

2. Head Start Supplemental – 10106960 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$42,531 for required matching requirements. Funding provided by reducing carryover reserve in budget 1. The new budgeted expenditure total is \$636,267.
3. Tribal Council – 10107000 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$178,205 for elective travel carryover to community assistance and \$10,000 community assistance increase for each in-jurisdiction Council Member. Funding for the \$150,000 new community assistance is provided by reducing carryover reserve in budget 1. The new budgeted expenditure total is \$3,308,205.
4. E-Cigarette Settlement – 10170300 – Tribally Funded: New budget requesting expenditure authorization of \$1,819,181 per the Public Health and Wellness Fund Act as amended through LA 02-23. \$250,000 is budgeted for legal fees, \$869,181 reserved by appropriation, and \$700,000 transferred out to the Smoking Cessation budget in 5. \$819,181 is carryover funds and \$1,000,000 extraordinary revenue settlement funds.
5. Smoking Cessation Fund – 10170301 – Tribally Funded: New budget requesting expenditure authorization of \$700,000 per the Public Health and Wellness Fund Act as amended through LA 02-23. Funding provided by a \$700,000 transfer in from the E-Cigarette Settlement budget in 4.
6. Health HR – 33242200 – IHS Self Governance Health: New budget requesting expenditure authorization \$2,323,004 to provide human resource staffing to close the service gap, decrease time to fill and contribute to the employee engagement initiative for CN Health employees. There are 24 new FTEs budgeted for 75% of the year.

Summary:

After reviewing the submission of the operating modification by administration, I find no technical issues surrounding these requests, nor do I have any unmentioned concerns related to their respective carryover estimates. If I can provide any additional information, please do not hesitate to contact me.

Respectfully,



Jody S. Reece CPA, CIA, CMA
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