

An Act

LEGISLATIVE ACT 19-24

AN ACT AMENDING LEGISLATIVE ACT #22-23 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2024 – Mod. 8 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. 8**”.

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 **\$ 3,775,878** for a total budget authority of **\$ 3,112,834,847**. The following items are identified as components of such change:

Grants Received & Authorized per LA 22-23 (detail attached)	\$	2,901,816
Modification Request (see Section 4 below)		<u>874,062</u>
Cumulative change in budget authority	\$	<u>3,775,878</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 a decrease of **\$ 874,062** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 29,500**.
- B. An increase in the **IHS Self Governance Health** budget authority of **\$ 844,562**.

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.

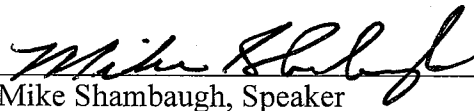
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

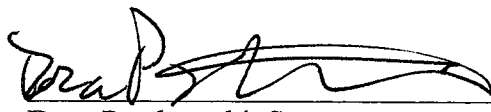
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 30th day of May, 2024



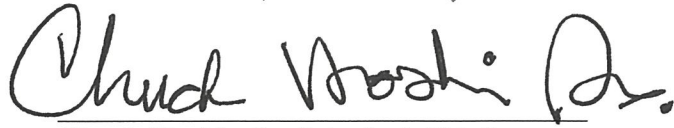
Mike Shambaugh, Speaker
Council of the Cherokee Nation

ATTEST:



Dora Patzkowski, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 30th day of May, 2024



Chuck Hoskin Jr., Principal Chief
Cherokee Nation

ATTEST:



Shella Bowlin, Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Sasha Blackfox-Qualls	<u>Yea</u>	Melvina Shotpouch	<u>Yea</u>
Candessa Tehee	<u>Absent</u>	Victoria Vazquez	<u>Yea</u>
Lisa Hall	<u>Yea</u>	Dora Patzkowski	<u>Yea</u>
Dr. Mike Dobbins	<u>Yea</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>Absent</u>
Mike Shambaugh	<u>Yea</u>		

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
40-DHHS GENERAL	1	34011000 Family Preservation Support	LA 22-23	(328,896)	(328,896)	\$ -
	2	34012200 Restoring Life Network	LA 22-23	94,900	94,900	\$ -
	3	34013400 CN Coalition Action Network	LA 22-23	134,061	134,061	\$ -
	4	34017000 LIHEAP	Apr. Grants	189,792	189,792	\$ -
	5	34017100 LIHEAP Administration	DEC. Grants	21,088	21,088	\$ -
	6	34025000 Substance Abuse	LA 22-23	2,304,515	2,304,515	\$ -
40-DHHS GENERAL Total				\$ 2,415,460	\$ 2,415,460	\$ -
45-USDA	7	34555000 Socially Disadvantaged Groups	New	140,608	140,608	\$ -
	8	34579000 Equity in Conservation	New	195,459	195,459	\$ -
45-USDA Total				\$ 336,067	\$ 336,067	\$ -
50-DEPT EDUCATION	9	35070000 Vocational Rehab Service	LA 22-23	25,000	25,000	\$ -
50-DEPT EDUCATION Total				\$ 25,000	\$ 25,000	\$ -
75-Department of Treasury	10	37540000 Volunteer Income Tax Assistanc	New	130,070	130,070	\$ -
75-Department of Treasury Total				\$ 130,070	\$ 130,070	\$ -
78-Dept of Justice	11	37868000 VOCA ICW	LA 22-23	(50,175)	(50,175)	\$ -
78-Dept of Justice Total				\$ (50,175)	\$ (50,175)	\$ -
85-PRIVATE	12	38571000 Gilead FOCUS	Feb. Grants	45,394	45,394	\$ -
85-PRIVATE Total				\$ 45,394	\$ 45,394	\$ -
Grand Total				\$ 2,901,816	\$ 2,901,816	\$ -

May 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	10102300 Tribal Youth Council	LA 22-23	29,500	29,500	\$ -
	2	10102960 Unappropriated Reserve	April Mod 7	-	(780,000)	\$ 780,000
	3	10104580 Clothing For Kids	LA 22-23	-	780,000	\$ (780,000)
01-TRIBE FUNDED Total				\$ 29,500	\$ 29,500	\$ -
32-IHS HEALTH	4	33241000 Ambulance Service	LA 22-23	844,562	844,562	\$ -
32-IHS HEALTH Total				\$ 844,562	\$ 844,562	\$ -
Grand Total				\$ 874,062	\$ 874,062	\$ -

Operating Mod #8 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2024

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	378,532,508	187,869,292	566,401,800	566,280,225	121,575	0	566,401,800	-
Department of Education	2,132,517	87,222	2,219,739	2,068,392	131,347	20,000	2,219,739	-
Department of Labor	19,009,958	0	19,009,958	18,104,402	905,556	0	19,009,958	-
Dept of Transportation Compact	104,572,358	0	104,572,358	104,180,666	291,692	100,000	104,572,358	-
DHHS General	97,686,112	692,099	98,378,211	91,827,579	6,550,632	0	98,378,211	-
DOI General	22,119,195	0	22,119,195	20,472,297	1,646,898	0	22,119,195	-
DOI PL 102-477	454,343,046	0	454,343,046	393,476,593	3,923,154	56,943,299	454,343,046	-
DOI Self Governance	60,816,237	79,600	60,895,837	57,166,129	3,704,708	25,000	60,895,837	-
Enterprise	1,813,061	6,840,071	8,653,132	8,522,381	130,751	0	8,653,132	-
EPA	3,334,720	0	3,334,720	3,098,989	235,731	0	3,334,720	-
Federal Other	883,888,693	0	883,888,693	879,091,011	2,153,211	2,644,471	883,888,693	-
HUD	67,566,167	1,877,501	69,443,668	66,062,479	303,688	3,077,501	69,443,668	-
Indirect Cost	87,568,049	11,250	87,579,299	87,579,299	0	0	87,579,299	-
IHS Discretionary	2,500,000	0	2,500,000	150,000	0	2,350,000	2,500,000	-
IHS Self Governance Health	981,655,721	0	981,655,721	800,615,227	51,338,548	129,701,946	981,655,721	-
IHS Self Governance Office	386,587	0	386,587	349,472	37,115	0	386,587	-
IHS Self Governance TEH	30,009,029	0	30,009,029	29,603,855	405,174	0	30,009,029	-
Internal Lease Pool	7,415,228	0	7,415,228	7,415,228	0	0	7,415,228	-
Motor Fuel Tax	11,605,384	23,516,884	35,122,268	24,897,702	99,566	10,125,000	35,122,268	-
Motor Vehicle Tax	41,559,994	779,342	42,339,336	40,892,188	924,017	523,131	42,339,336	-
Other	288,000	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	3,772,078	0	3,772,078	3,727,134	44,944	0	3,772,078	-
State of Oklahoma	1,062,082	0	1,062,082	980,224	81,858	0	1,062,082	-
Tribe Funded	361,556,952	31,718,104	393,275,056	336,891,214	7,279,869	49,103,973	393,275,056	-
USDA	49,332,338	1,125,956	50,458,294	47,796,276	2,662,018	0	50,458,294	-
Total	\$ 3,674,515,114	\$ 254,614,321	\$ 3,929,129,435	\$ 3,591,538,007	\$ 82,977,107	\$ 254,614,321	\$ 3,929,129,435	\$ -

Non Grant Requests

Oper Mod #8 874,062 05/30 E&F/Council

Oper Mod #7 537,221 05/13 Council

CAPITAL RECONCILIATION

LA 21-23	\$ 753,582,109
Cap Mod #1	120,038
Cap Mod #2	8,282,980
Cap Mod #3	55,720,744

Total Capital \$ 817,705,871

Total after pending Mod's \$ 3,930,540,718

Operating - cumulative total \$ 3,112,834,847

Capital - cumulative total 817,705,871

Grand Total \$ 3,930,540,718

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: 05/14/2024
Re: Review of Operating Budget Mod #8 – Total \$ 3,775,878

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	6	\$ 2,415,460
U.S.D.A.	2	336,067
Dept of Education	1	25,000
Federal Other	1	130,070
Dept of Justice	1	(50,175)
Private	1	45,394

Total Grant Reporting \$ 2,901,816

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	(35,786)	Mod 2
USDA RUS Distance Learning Tech.	(150,000)	Mod 7
Balance Available for Future Grant Matching	<u>\$1,647,207</u>	

B. MOD #8 Request - Increase in budget authority - \$ 874,062

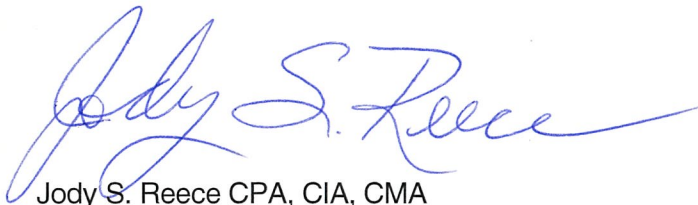
1. Tribal Youth Council – 10102300 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$29,500 for historical education trip to Cherokee, NC. Funding provided by CNB donation. The new budgeted expenditure total is \$63,600 with the net expenditure remaining at \$34,100.

2. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting a decrease of \$ (780,000) in reserved by appropriation to provide the funding for the Clothing For Kids budget in item 3. The new reserved by appropriation total is \$5,850,598.
3. Clothing For Kids – 10104580 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$780,000. See the budget narrative for changes in funding and goals. The new budgeted expenditure total is \$1,050,000.
4. Ambulance Service – 33241000 – IHS Self Governance Health: Modification requesting an increase in expenditure authorization of \$844,562 to budget carryover funds. The new budgeted expenditure total is \$8,954,435.

Summary:

After reviewing the submission of the operating modification by the 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,

A handwritten signature in blue ink that reads "Jody S. Reece". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jody S. Reece CPA, CIA, CMA
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