

An Act

LEGISLATIVE ACT 29-13

AN ACT AMENDING LEGISLATIVE ACT #21-13 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2014 – Mod. 2a; 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 #21-13 Authorizing the Comprehensive Operating Budget for FY 2014 – Mod. 2a”.

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 2014” or subsequent amendment. The cumulative total of the budget is increased by \$ 6,929,047 for a total budget authority of \$ 572,806,622. The following items are identified as components of such change:

Grants Received & Authorized per LA-21-13 (detail attached)	\$ 3,774,398
Modification Request #2a (see Section 4 below)	<u>3,154,649</u>
Cumulative change in budget authority	<u>\$ 6,929,047</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #21-13 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 \$ 3,154,649 to wit:

- A. An increase in the **Motor Vehicle Tax** budget authority of \$ 2,445,000.
- B. An increase in the **Enterprise Fund** budget authority of \$ 22,620.
- C. An increase in the **Internal Leases** budget authority of \$ 232,029.
- D. An increase in the **HUD** budget authority of \$ 450,000.

E. An increase in the **Special Revenue Other** budget authority of **\$ 5,000.**

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.

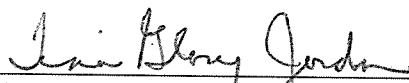
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

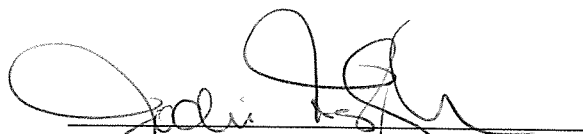
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 12th day of November, 2013



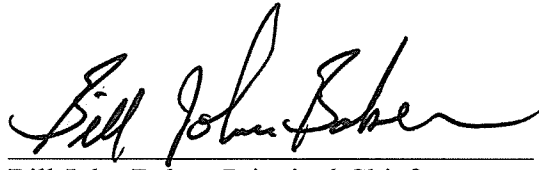
Tina Glory Jordan, Speaker
Council of the Cherokee Nation

ATTEST:



Jodie Fishinghawk, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 14th day of NOV., 2013



Bill John Baker, Principal Chief
Cherokee Nation

ATTEST:



Chuck Hoskin, Jr., Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Tina Glory Jordan	<u>Yea</u>	Janees Taylor	<u>Yea</u>
Joe Byrd	<u>Yea</u>	Dick Lay	<u>Yea</u>
David Walkingstick	<u>Yea</u>	Cara Cowan Watts	<u>Absent</u>
Jodie Fishinghawk	<u>Yea</u>	Harley Buzzard	<u>Yea</u>
Janelle Lattimore Fullbright	<u>Yea</u>	Curtis G. Snell	<u>Yea</u>
David W. Thornton, Sr.	<u>Absent</u>	Victoria Vazquez	<u>Yea</u>
Don Garvin	<u>Yea</u>	Julia Coates	<u>Yea</u>
Lee Keener	<u>Absent</u>	Jack D. Baker	<u>Yea</u>
Frankie Hargis	<u>Yea</u>		

CHEROKEE NATION
 PROPOSED FY 2014 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2014 Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010315 Cash Match for Grants	LA-21-13	-	-	\$ -
01-Cherokee Nation Total				\$ -	\$ -	\$ -
20-DOI - General	2	3200020 SHS 21 CCLC	New	207,138	207,138	\$ -
	3	3201000 Sequoyah High School Facilities	LA-21-13	(462,863)	(462,863)	\$ -
	4	3201100 Sequoyah High School Projects	New	1,913,252	1,913,252	\$ -
20-DOI - General Total				\$ 1,657,527	\$ 1,657,527	\$ -
40-DHHS-General	5	3401800 Elderly Care Giver	LA-21-13	9,955	9,955	\$ -
	6	3404100 Diabetes Special Grants	LA-21-13	21,041	21,041	\$ -
	7	3408600 Safeguarding the Future	New	1,333,334	1,333,334	\$ -
	8	3408800 ANA CLANNS	New	359,596	359,596	\$ -
40-DHHS-General Total				\$ 1,723,926	\$ 1,723,926	\$ -
55-HUD	9	3551650 ICDBG Public Service Youth	New	125,804	125,804	\$ -
	10	3552600 ICDBG Retail Incubator	New	267,141	267,141	\$ -
55-HUD Total				\$ 392,945	\$ 392,945	\$ -
Grand Total				\$ 3,774,398	\$ 3,774,398	\$ -

Grants Reporting Only

CHEROKEE NATION
 PROPOSED FY 2014 AMENDMENT
 Sorted by Funding Source

Funding Source	Ref # by FS	Program/Purpose	FY 2014 Prior LA	Data		
				Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010700 Tribal Council	LA 21-13	-	-	\$ -
	2	1011062 Water Planning	LA 21-13	-	-	\$ -
01-Cherokee Nation Total				\$ -	\$ -	\$ -
05-Vehicle Tax	2a	1050000 CN Tax Comm Tag Office	LA 21-13	2,445,000	2,445,000	\$ -
05-Vehicle Tax Total				\$ 2,445,000	\$ 2,445,000	\$ -
10-Enterprise	3	4109095 2013 ICDBG Loan Fund	New	450,800	22,620	\$ 428,180
10-Enterprise Total				\$ 450,800	\$ 22,620	\$ 428,180
13-Leases-Internal	4	2131000 Internal Lease	LA 21-13	232,029	27,400	\$ 204,629
	5	2132000 Facilities Operations	LA 21-13	-	204,629	\$ (204,629)
13-Leases-Internal Total				\$ 232,029	\$ 232,029	\$ -
22-DOI - Self Governance	6	3221085 SG Forestry	LA 21-13	(74,697)	(74,697)	\$ -
	7	3221105 BIA Preparedness	New	74,697	74,697	\$ -
22-DOI - Self Governance Total				\$ -	\$ -	\$ -
55-HUD	8	3552600 ICDBG Retai Incubator	Oct Grants	450,000	450,000	\$ -
55-HUD Total				\$ 450,000	\$ 450,000	\$ -
90-Special Revenue-Other	9	3902010 ICW Angels of the Cherokee	LA 21-13	5,000	5,000	\$ -
90-Special Revenue-Other Total				\$ 5,000	\$ 5,000	\$ -
Grand Total				\$ 3,582,829	\$ 3,154,649	\$ 428,180

Operating Mod #2a Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2014

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	85,789,034	1,390,822	87,179,856	76,293,790	4,504,274	6,374,486	87,172,550	7,306
Motor Fuels Tax Funding Srce	10,103,938	13,357,108	23,461,046	14,086,621	147,149	9,227,276	23,461,046	0
Motor Vehicle Tax Funding Srce	15,749,802	450,000	16,199,802	14,526,461	394,916	1,278,425	16,199,802	0
Permanent Fund Funding Source	10,530	0	10,530	10,530	0	0	10,530	0
DOI General Funding Source	12,698,554	0	12,698,554	11,903,478	795,076	0	12,698,554	0
DOI Self Gov Funding Source	14,225,484	79,600	14,305,084	13,032,451	1,261,833	10,800	14,305,084	0
DOI Self Gov Roads Funding Srce	23,844,432	0	23,844,432	23,616,471	141,088	86,873	23,844,432	0
Dept of Transportation Fnd Srce	47,825,387	0	47,825,387	47,566,718	158,826	99,843	47,825,387	0
DOI PL102-477 Funding Source	15,980,768	0	15,980,768	15,220,767	760,001	0	15,980,768	0
IHS Self Gov Health Funding Sr	244,949,439	28,140	244,977,579	224,914,075	17,413,504	2,650,000	244,977,579	0
IHS Self Gov TEH Funding Srce	5,690,386	0	5,690,386	5,311,703	378,683	0	5,690,386	0
IHS Self Gov Offic Funding Srce	322,788	0	322,788	284,719	38,069	0	322,788	0
IHS Discretionary Funding Source	68,400	0	68,400	30,000	0	38,400	68,400	0
DHHS General Funding Source	36,011,464	516,894	36,528,358	32,908,074	3,020,284	600,000	36,528,358	0
USDA Funding Source	16,630,810	743,192	17,374,002	16,679,804	694,198	0	17,374,002	0
Dept of Education Funding Srce	1,269,942	67,154	1,337,096	1,221,420	115,676	0	1,337,096	0
HUD Funding Source	44,478,490	247,211	44,725,701	43,016,524	1,709,177	0	44,725,701	0
Housing Proceeds Funding Srce	0	0	0	0	0	0	0	0
EPA Funding Source	1,953,536	0	1,953,536	1,740,344	213,192	0	1,953,536	0
Dept of Labor Funding Source	6,312,905	0	6,312,905	5,677,661	635,244	0	6,312,905	0
Federal Other Funding Source	2,031,183	500	2,031,683	1,912,964	118,719	0	2,031,683	0
State of Oklahoma Funding Srce	1,423,804	0	1,423,804	1,298,103	125,701	0	1,423,804	0
Private Funding Source	671,114	183,222	854,336	795,545	58,791	0	854,336	0
Indirect Cost Pool Funding Srce	40,912,737	68,400	40,981,137	40,712,130	0	0	40,712,130	269,007
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	4,168,254	0	4,168,254	4,168,254	0	0	4,168,254	0
Enterprise Funding Source	1,246,673	0	1,246,673	1,214,656	0	0	1,214,656	32,017
Other Funding Source	199,471	12,000	211,471	199,836	11,635	0	211,471	0
Debt Service Funding Source	0	2,650,000	2,650,000	2,650,000	0	0	2,650,000	0
Capital Projects Funding Sourc	7,338,347	600,000	7,938,347	7,910,207	0	28,140	7,938,347	0
Total	\$ 641,907,672	\$ 20,394,243	\$ 662,301,915	\$ 608,903,306	\$ 32,696,036	\$ 20,394,243	\$ 661,993,585	\$ 308,330

CAPITAL RECONCILIATION

LA-22-13 CAP	\$ 92,360,612
Mod-1 Capital	5,000,000 9/26 E&F

Non Grant Requests

Mod-1 Oper Reg	19,000 9/26 E&F
Mod-1 Cap Reg	5,000,000 9/26 E&F
Mod-2 Oper Reg	3,154,649 10/31 E&F

Total after pending Mod's \$ 670,167,234

Total Capital \$ 97,360,612

Operating (LA21-13)	\$ 572,806,622	Cumulative Oper
Capital (LA-22-13)	97,360,612	Cumulative Cap
Grand Total	\$ 670,167,234	



CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight

Mem o

To: Jodie Fishinghawk, Chair, Executive & Finance Committee &
Janees Taylor, Co-Chair, Executive & Finance Committee

From: Jody S. Reece

CC: Executive & Finance Committee

Date: 10/28/2013

Re: Review of Operating Budget Modification #2a – Total \$6,929,047

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. October Grant Reporting:

<u>Funding Source</u>	<u>Reason</u>	<u>Amount</u>
DOI – General	3 – carryover reconciliation and awards	\$ 1,657,527
DHHS – General	4 – carryover reconciliation and awards	1,723,926
HUD	2 – carryover reconciliation and award	392,945
	TOTAL GRANTS	\$ 3,774,398

General Fund Cash Match for Grants (1010315) – In the original budget of \$2,300,072, there was \$1,550,072 in Cash Out: Grant Required and \$750,000 in Appropriated for Cash Match for future grants. None of the \$750,000 has been used yet.

B. MOD – 2 Request - (9 budgets) Increase in budget authority - \$ 3,154,649

1. Tribal Council – 1010700 - General Fund: Modification requesting a reallocation to allow a \$5,000 increase to the Transfer to the ICW Angels of the Cherokees. The transfer will be increased from \$12,000 to \$17,000. (See related 8.)
2. Water Planning – 1011062 – General Fund: Modification requesting a reallocation to allow a \$2,000 Contribution/Donation to Save The Illinois River (STIR). The funds are to be used to provide portable restrooms along the Illinois River (see memo attached with budget).
3. Internal Lease – 2131000 – Internal Service Leases: Modification requesting an increase in expenditure authorization of \$27,400 for increased utilities and related expenses for the Cort Mall and the Munson House that are added to the lease pool. Space cost recovery revenues are increased by \$232,029 to offset these expenses and also the expenses in 4.

4. Facilities Operations – 2132000 – Internal Service Leases: Modification requesting an increase in expenditure authorization of \$204,629 for building and grounds maintenance related to the addition of the Cort Mall and Munson House to the lease pool. The offsetting recovery revenue is budgeted in 3.
5. SG Forestry – 3221085 – DOI Self Governance: Modification requesting a decrease in expenditure authorization of \$74,697 to be used to set up a new accounting unit explained in 6.
6. BIA Preparedness – 3221105 - DOI Self Governance: New budget requesting an increase in expenditure authorization of \$74,697 for wild land fire suppression and prevention activities. The funding is provided by the reduction in 5. The budget narrative provides a detailed description of the purpose and reasoning for the separation.
7. ICDBG Retail Incubator – 3552600 – HUD: Modification requesting an increase in expenditure authorization of \$450,000 to transfer loan funds to the Indian Community Development Block Grant (ICDBG) Loan Fund. The offsetting grant revenue is also recognized. (See related 9.)
8. ICW Angels of the Cherokees – 3902010 – Special Revenue - Other: Modification requesting an increase in expenditure authorization of \$5,000 related to the increased transfer in from the Tribal Council. (See related 1.)
9. ICDBG Loan Fund – 4109095 – Enterprise Fund: New budget requesting an increase in expenditure authorization of \$22,620 providing for bad debts and other minor income and charges. The \$450,000 transfer in is reported to provided funds for loans. (See related 7.)
10. ***NEW in Mod-2a*** Tax Commission – 1050000 – GF Vehicle Tax: Modification requesting an increase in expenditure authorization of \$2,445,000 related to the new Motor Vehicle Compact. Estimated increased revenues are \$2,445,000 with increased staffing and related expenses estimated at \$492,851. The remaining \$1,952,149 is budgeted in the Reserved by Appropriation account. Staffing will be increased by thirteen FTEs for processing, auditing, imaging, and compliance.

Summary:

After reviewing the submission of Mod-2 and changes made in Mod-2a by administration, I find no technical issues surrounding these requests, nor do I have any concerns related to their respective carryover estimates. If I can provide any further information, please do not hesitate to contact me.

Respectfully,



Attachments