

**AN ACT AMENDING LEGISLATIVE ACT #37-01 AUTHORIZING THE
COMPREHENSIVE BUDGET FOR FISCAL YEAR 2002 – 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 #37-01 Authorizing the Comprehensive Budget for Fiscal Year 2002 – 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 2002” or subsequent amendment. The cumulative total of the budget is increased by \$4,154,188 for a total budget authority of \$276,923,072. The following items are identified as estimated funding sources in excess of appropriated uses to wit:

A. Motor Fuels Tax	\$1,247,535	(\$602,421 Appropriated)	Balance:	\$645,114
B. G/F special div.	\$250,000	(\$0 Appropriated)	Balance:	\$250,000
C. Gammon Trust	\$290,625	(\$290,625 Restricted)	Balance:	\$0
D. G/F settlement	\$253,685	(\$253,685 Restricted)	Balance:	\$0

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act 37-01 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 amendment changes the total amount of the comprehensive budget authorization by an increase of \$4,154,188, to wit:

- A. A net decrease in the **General Fund** budget authority of <\$807,656> for the Tax Commission breaking out the Motor Vehicle Division as a separate funding source.
- B. An increase in the **Indirect Cost Pool** budget authority of \$60,000 for inter-program contracts of the Security Department.
- C. An increase in the **Vehicle Tax Fund** budget authority of \$4,421,961 for the Motor Vehicle Division of the Tax Commission.
- D. A reprogram in the **DOI-Self Governance Roads** budget with no budget impact for the Fairview/Eucha Construction project.
- E. An increase in the **DOI-Self Governance** budget authority of \$559,310 for the H.I.P. programs FY2001 funding.
- F. An increase in the **IHS-Self Governance – TEH** budget authority of \$375,573 for the FY2002 Environmental Health funding.
- G. A decrease in the **H.U.D.** budget authority of <\$455,000> to correct funds available for pass-thru to the Housing Authority for FY00/01 Housing Plans.

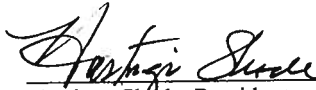
SECTION 5. SEVERABILITY

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.

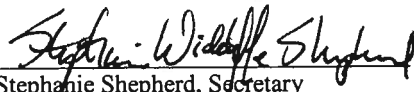
SECTION 6. EFFECTIVE DATE: EMERGENCY DECLARED

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.

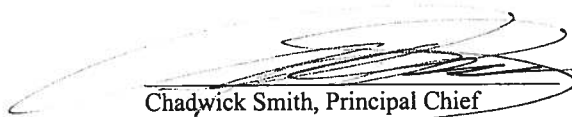
Passed by the Cherokee Council on the 12th day of August, 2002.


Hastings Shade, President
Council of the Cherokee Nation

ATTEST:


Stephanie Shepherd, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 15TH day of AUGUST, 2002.


Chadwick Smith, Principal Chief
Cherokee Nation

ATTEST:


Jay Hannah, Secretary / Treasurer
Cherokee Nation

YEAS AND NAYS AS RECORDED:

John A. Ketcher	<u>YEA</u>	Melvina Shotpouch	<u>YEA</u>
Don Crittenden	<u>YEA</u>	Stephanie Shepherd	<u>YEA</u>
Harold "Jiggs" Phillips	<u>YEA</u>	John F. Keener	<u>ABSENT</u>
Jackie Bob Martin	<u>YEA</u>	Harold DeMoss	<u>YEA</u>
Mary Flute-Cooksey	<u>YEA</u>	Buel Anglen	<u>YEA</u>
David W. Thornton, Sr.	<u>YEA</u>	Nick Lay	<u>YEA</u>
Don Garvin	<u>YEA</u>	Charles "Chuck" Hoskin	<u>YEA</u>
Barbara Starr-Scott	<u>YEA</u>		



CHEROKEE NATION TRIBAL COUNCIL

Doug Evans, C.P. A.,
Executive Director, Financial Oversight

Mem o

To: Harold DeMoss, Chairman, Executive & Finance Committee &
Barbara Starr-Scott, Co-Chair, Executive & Finance Committee

From: Doug Evans

CC: Executive & Finance Committee
Gina Blackfox, Legislative Aide

Date: 07/17/2002

Re: Budget Mod. #8 for July Executive & Finance Committee

Per your request, I have reviewed the budget modification package for July 2002. Below is a summary of my review:

GENERAL FUND: (Decrease - <\$807,656>)

(3): Cherokee Nation Tax Commission: Requesting a decrease in spending authority of <\$816,016> due to the creation of the new funding source "Vehicle Tax" and the reclass out of General Fund over to the new funding source. This decrease is net of a \$100,000 increase for the new Boat and Motor Tax Revenue; which will remain on the General Fund. The net impact to the General Fund after splitting out the vehicle tax and increasing the revenue projections for the current fiscal year is an increase in funds available for appropriation by \$280,820.

(4): Court House: Requesting an additional \$8,360 spending authority for the increase in actual brick sales for the sidewalk project.

ISP - INDIRECT COST POOL: (Increase - \$60,000)

(5): Cherokee Nation Security: Requesting an increase of \$60,000 spending authority pursuant to inter-program contracts with Sequoyah High School (\$50,000) and Jack Brown Center (\$10,000). These funds should have no impact on the IDC pool's financial position.

VEHICLE TAX (Increase - \$4,421,961)

(6 - 9): Tax Comm. Motor Vehicle Activities: Requesting an increase of \$4,421,961 of spending authority related to the vehicle tax revenue. This increase is primarily due to budgeting for the gross revenue projections as well as the transfer out of funds to the apportioned schools, roads and law enforcement activities.

DOI-SELF GOVERNANCE - Roads: (No \$ impact)

(10 - 11): Fairview/Eucha OSG: Merely a \$5,000 reprogram of funds to close out the Construction Phase I costcenter and shift these funds over to the Phase II costcenter.

DOI-SELF GOVERNANCE: (Increase - \$559,310)

(12): **SG H.I.P. - HACN:** Requesting an increase of \$559,310 of spending authority for the HIP funds from the FY 2001 Annual Funding Agreement (AFA). These funds are available for appropriation.

IHS-SELF GOVERNANCE (T.E.H.): (Increase - \$375,573)

(13): **SG T.E.H. - Current Year Funding:** Requesting an increase of \$375,573 of spending authority for the Environmental Health Program of the IHS Self Governance funds from the FY 2002 Annual Funding Agreement (AFA) and adjust to the actual funding received.

H.U.D.: (Net Decrease - <\$455,000>

(14 - 19): **NAHASDA 2000 & 2001 IHP'S:** Reprogramming of the FY2000 New Construction and Rehabilitation budgets into the FY2001 block grant's New Construction and Rehab budgets, with a net decrease on the Housing Authorities Passthrough funding. This reduction is due to a correction because the Compliance and IDA program fundings were previously not taken out of the passthrough amount. The error will be corrected with this modification's approval.

Summary:

All budgets submitted in this modification package appear to have adequate documentation and appear to be properly accounted for and justified.

If I can provide any further information, please do not hesitate to contact me.

Doug Evans

CHEROKEE NATION
PROPOSED FY 2002 AMENDMENT
Sorted by Funding Source

Funding Source	Ref # by FS	Program/Purpose	FY 2002 Prior LA	Data		
				Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01 Cherokee Nation	1	101000 000000-General Fund Operations	LA 5-02	714,804	-	714,804
	2	101123 001000-CN Tax Comm-Motor Vehicle Div	LA 5-02	(1,500,000)	(916,016)	(583,984)
	3	101123 002000-Tax Commission-Boat/Motor	New	250,000	100,000	150,000
	4	101300 001026-Court House	Mod 8	8,360	8,360	-
01 Cherokee Nation Total				\$ (526,836)	\$ (807,656)	\$ 280,820
04 Internal Service: Indirect Cost Pool	5	204203 000000-CN Security	LA 37-01	60,000	60,000	-
04 Internal Service: Indirect Cost Pool Total				\$ 60,000	\$ 60,000	\$ -
05 Vehicle Tax	6	105000 000000-CN Tax Comm - Motor Vehicle	New	2,805,000	2,805,000	-
	7	105100 000000-Public Schools & Seq. HS	New	1,045,000	1,045,000	-
	8	105200 000000-Highways	New	550,000	550,000	-
	9	105300 000000-Marshal Service	New	21,961	21,961	-
05 Vehicle Tax Total				\$ 4,421,961	\$ 4,421,961	\$ -
21 DOI-Self Governance-Roads	10	321112 000000-Fairview/Eucha OSG Const.	LA 39-01	(5,000)	(5,000)	-
	11	321129 000000-Fairview/Eucha Phase II-OSG	Mod 9	5,000	5,000	-
21 DOI-Self Governance-Roads Total				\$ -	\$ -	\$ -
22 DOI-Self Governance	12	322001 300000-SG H.I.P. - HACN	LA 37-01	559,310	559,310	-
22 DOI-Self Governance Total				\$ 559,310	\$ 559,310	\$ -
31 IHS-Self Governance-TEH	13	331100 000000-SG: TEH-Current Year Funding	LA 37-01	375,573	375,573	-
31 IHS-Self Governance-TEH Total				\$ 375,573	\$ 375,573	\$ -
55 HUD	14	355017 225000-NAHASDA 2000 IHP W&S-New Cons	LA 14-02	(292,500)	(292,500)	-
	15	355017 225001-NAHASDA 2000 IHP W&S-Rehab	LA 14-02	(97,500)	(97,500)	-
	16	355017 300000-NAHASDA 2000 IHP: HACN	LA 14-02	390,000	390,000	-
	17	355020 225000-NAHASDA 2001 IHP W&S-New Cons	New	292,500	292,500	-
	18	355020 225001-NAHASDA 2001 IHP W&S-Rehab	New	97,500	97,500	-
	19	355020 300000-NAHASDA 2001 IHP: HACN	LA 14-02	(845,000)	(845,000)	-
55 HUD Total				\$ (455,000)	\$ (455,000)	\$ -
Grand Total				\$ 4,435,008	\$ 4,154,188	\$ 280,820

CHEROKEE NATION

FY2002 Comprehensive Budget Summary of Sources and Uses
Legislation passed thru - 07/02

Item	Description	Funding Source(s)	L.A. #	Prior Yr	ESTIMATED REVENUES Current Yr	Transfers In	TOTAL	Dir. Exp.	Indirect	Transfers Out	Reserves	TOTAL	REVENUES AVAILABLE
1.	Comprehensive Budget Act - Original	All	37-01	20,715,833	198,633,857	16,609,880	215,959,570	223,171,580	(3,244,396)	12,538,859	2,491,538	234,957,581	1,001,989
a.	Direct/Indirect Realloc's & Transfer Corrections	IDC & G/F						13,653	(13,653)	(23,100)		(23,100)	23,100
2.	Court Appointed Special Advocate (CASA)	MFT	38-01					20,000				20,000	(20,000)
3.	Comprehensive Budget Amend. (Mod-1)	various	39-01	30,000	2,780,357	1,135,493	3,945,850	2,144,086	666,271	1,135,493		3,945,850	-
4.	Reprogram Higher Ed. PY-Fund Balance	MFT	40-01	676,408			676,408						676,408
5.	Motor Fuels Tax - Road Program Projects	MFT	41-01			112,018	112,018	112,018		112,018	(112,018)	112,018	-
6.	Comprehensive Budget Amend. (Mod-2)	various	42-01		2,833,985	24,925	2,858,910	2,530,471	280,414	48,025		2,858,910	-
7.	LIHEAP Subsidy - MFT	MFT	43-01					15,000				15,000	(15,000)
8.	Capital Expansion - Balance Sheet Only	GF	44-01										-
9.	MFT Prior Yr Reconciliation Adjustment	n/a		(935,144)	191,192		(743,952)						-
10.	MFT - Graduate Scholarship Program	MFT	1-02								(11,848)	(11,848)	(732,104)
11.	Motor Fuels Tax - Road Program Projects	MFT	2-02			337,533	337,533	337,533		337,533	(337,533)	337,533	(400,000)
12.	Comprehensive Budget Amend. (Mod-3)	various	3-02		92,134		92,134	86,345	5,639			91,984	150
13.	MFT-Ext. Interest Income Adjustment	MFT	n/a	(24,641)	(173,450)		(198,091)						(198,091)
14.	MFT Roads Program-Carryover Correction	MFT	n/a	1,855,028			1,855,028				1,855,028	1,855,028	-
15.	PY Diser. Closeout/Tfrs & Cash Reserve	various	5-02	1,882,931	34,020	20,210,584	22,127,535	(3,110,326)	139,969	20,210,584	4,887,308	22,127,535	-
16.	Motor Fuels Tax - Road Program Projects	MFT	6-02			208,027	208,027	208,027		208,027	(208,027)	208,027	-
17.	Comprehensive Budget Amend. (Mod-4)	various	11-02	1,438,424	(5,437,262)	11,231	(3,987,607)	(4,038,444)	46,713	11,231		(3,980,500)	(7,107)
18.	Additional Ramah Settlement Distribution	GF	15-02		253,684		253,684						253,684
19.	Motor Fuels Tax - Road Program Projects	MFT	E/F-3/28			255,915	255,915	255,915		255,915	(255,915)	255,915	-
20.	Motor Fuels Tax - Road Program Projects	MFT	E/F-4/25			220,583	220,583	220,583		220,583	(220,583)	220,583	-
21.	Comprehensive Budget Amend. (Mod-5)	various	14-02	(188,134)	1,034,115	125,000	970,981	663,538	307,443			970,981	-
22.	Motor Fuels Tax - Road Program Projects	MFT	E/F-5/30			97,666	97,666	97,666		97,666	(97,666)	97,666	-
Reconciled Totals				25,450,705	200,242,632	39,348,855	265,042,192	223,127,645	(1,811,600)	35,152,834	7,990,284	264,459,163	583,029
Totals per AFW System Difference				25,450,705	200,242,632	39,348,855	265,042,192	223,127,645	(1,811,600)	35,152,834	7,990,284	264,459,163	583,029
Reconciled Totals from above				25,450,705	200,242,632	39,348,855	265,042,192	223,127,645	(1,811,600)	35,152,834	7,990,284	264,459,163	583,029
23.	Comprehensive Budget Amend. (Mod-6)	various	19-02		3,456,275	6,421	3,462,696	3,140,185	198,365	6,421		3,344,971	117,725
24.	Comprehensive Budget Amend. (Mod-7)	various	20-02		4,663,189	(17,393)	4,645,796	4,574,663	91,880	(17,393)		4,649,150	(3,354)
25.	DOI S/G General Assistance Amendment	DOI-S/G	21-02		154,600		154,600	154,600				154,600	-
26.	Higher Ed (non-pell) Scholarship Subsidy	MFT	22-02					161,000				161,000	(161,000)
27.	Comprehensive Budget Amend. (Mod-8)	various	pending		2,043,243	2,391,765	4,435,008	648,871	128,552	2,331,765	1,045,000	4,154,188	280,820
Totals after Proposed Amendments				25,450,705	210,559,939	41,729,648	277,740,292	231,806,964	(1,392,803)	37,473,627	9,035,284	276,923,072	817,220

CHEROKEE NATION

FY2002 Comprehensive Budget

Legislation passed thru - 07/17/2002

Source and Uses

Item Description	L.A.#	REVENUE ESTIMATES - BY FUNDING SOURCES					PROPRIATED USES - BY FUNDING SOURCES					REVENUES AVAILABLE - BY FUNDING SOURCE				
		Gas Fund	MFT	IDC	Vehicle Tax	Fiduciary & Spec. Rev.	Gas Fund	MFT	IDC	Vehicle Tax	Fiduciary & Spec. Rev.	Gas Fund	MFT	IDC	Vehicle Tax	Fiduciary & Spec. Rev.
1. Comprehensive Budget Act - Original	37-01	9,641,236	12,061,969	40,000	-	210,324,994	9,772,315	10,560,447	40,000	-	210,344,408	(131,479)	1,501,322	-	-	251,560
a. Direct/Indirect Realities & Transfer Corrections							(23,100)	705,000				23,100	-	-	-	-
2. Court Appointed Special Advocate (CASA)	38-01															
3. Comprehensive Budget Amend. (Mod-1)	39-01	705,000				3,340,770					3,340,770					
4. Reorgan Higher Ed. FY-Fund Balance	40-01		676,408			676,408							(70,000)			(20,000)
5. Motor Fuel Tax - Road Program Projects	41-01		112,018			112,018							676,408			676,408
6. Comprehensive Budget Amend. (Mod-2)	42-01					2,858,910					2,858,910					
7. LIHEAP Subsidy - MFT	43-01							15,000								
8. Capital Expansion - Balance Sheet Only	44-01												(15,000)			(15,000)
9. MFT Prior Yr Reconciliation Adjustment	n/a					(743,952)										
10. MFT - Graduate Scholarship Program	1-02															
11. Motor Fuel Tax - Road Program Projects	2-02		337,533			337,533										
12. Comprehensive Budget Amend. (Mod-3)	3-02					92,134					92,134					
13. MFT-Ext. Interest Income Adjustment	n/a					(198,091)										
14. MFT Roads Program-Corporate Correction	n/a					1,855,028										
15. PY Disc. Closed/Tra. & Cash Reserve	5-02	23,736,389				(1,731,151)	23,736,389				(1,731,151)					
16. Motor Fuel Tax - Road Program Projects	6-02		208,027			208,027										
17. Comprehensive Budget Amend. (Mod-4)	11-02	17,161	1,321,040			(5,325,808)	24,268	1,321,040			(5,325,808)	(7,107)				(7,107)
18. Additional Ramoth Settlement Distribution	15-02	253,684				253,684						253,684				253,684
19. Motor Fuel Tax - Road Program Projects	E/F-3/78		255,915			255,915										
20. Motor Fuel Tax - Road Program Projects	E/F-4/25		220,583			220,583										
21. Comprehensive Budget Amend. (Mod-5)	14-02		116,442			854,539					854,539					
22. Motor Fuel Tax - Road Program Projects	E/F-5/70		97,666			97,666										
Reconciled Totals		34,353,550	16,292,503	40,000	-	210,314,388	34,353,550	16,292,503	40,000	-	210,334,652	138,198	812,535	-	-	251,560
Totals per AFV System		34,353,550	16,292,503	40,000	-	210,314,388	34,353,550	16,292,503	40,000	-	210,334,652	138,198	812,535	-	-	251,560
Difference																
Reconciled Totals from above		34,353,550	16,292,503	40,000	-	210,314,388	34,353,550	16,292,503	40,000	-	210,334,652	138,198	812,535	-	-	251,560
23. Comprehensive Budget Amend. (Mod-6)	19-02	3,635				2,709,061	3,635	6,421			625,854		(6,421)			124,146
24. Comprehensive Budget Amend. (Mod-7)	20-02	5,900				4,617,289					4,649,150	4,204				(7,558)
25. DOI SC General Assistance Amendment	21-02					154,600					154,600					
26. Higher Ed (non-pell) Scholarship Subsidy	22-02							161,000					(161,000)			(161,000)
27. Comprehensive Budget Amend. (Mod-8)	pending	(536,534)				479,883	(807,654)		60,000	4,421,961	479,883	208,820				208,820
Totals after Proposed Amendments		33,816,949	16,292,503	100,000	-	218,275,221	33,413,027	15,647,389	100,000	4,421,961	218,902,043	422,222	645,114	-	-	375,104
																(616,822)
																812,228

Cherokee Nation
PROPOSED BUDGET SUMMARY
BY FUNDING SOURCES
CN Fiscal Year Ending 09/30/2002

SYSTEM MASK	FUNDING SOURCES	FUNDING SOURCES			FUNDING USES			Total	NET
		Revenue	Tfrs In	Total	Dir. Exp.	Indir. Exp.	Tfrs Out		
AX01XXX XXXXXX	Cherokee Nation - Tribal	12,816,599	21,536,951	34,353,550	11,486,798	2,752,135	19,976,419	34,215,352	138,198
AX02XXX XXXXXX	Motor Fuels Tax	15,060,761	1,231,742	16,292,503	14,063,322	125,146	1,291,500	15,479,968	812,535
AX03XXX XXXXXX	Expendable Trusts	100,864	0	100,864	100,864	0	0	100,864	0
AX04XXX XXXXXX	Indirect Cost Pool	40,000	0	40,000	19,101,563	(19,061,563)	0	40,000	0
AX05XXX XXXXXX	Vehicle Tax	0	0	0	0	0	0	0	0
AX06XXX XXXXXX	Tribal Force Account	(743,765)	904,922	161,157	135,883	25,274	0	161,157	0
AX07XXX XXXXXX	Non-Expendable Trusts	1,883,255	87,600	1,970,855	596,449	0	0	1,917,347	0
AX10XXX XXXXXX	Tribal Enterprises	965,030	2,915,564	3,880,594	3,031,615	439,516	1,320,898	3,629,034	53,508
AX11XXX XXXXXX	HOME HEALTH	(385,452)	385,452	0	0	0	157,903	0	251,560
AX12XXX XXXXXX	Fringe Pool	0	0	0	0	0	0	0	0
AX13XXX XXXXXX	Leases - Internal	(885,708)	4,188,703	3,302,995	955,560	0	0	0	0
AX15XXX XXXXXX	Construction	0	2,860,238	2,860,238	2,947,406	0	2,874,920	3,830,480	(527,485)
AX20XXX XXXXXX	DOI - General	9,346,625	0	9,346,625	8,885,209	461,416	0	3,005,525	(145,287)
AX21XXX XXXXXX	DOI - Self Governance (Roads)	19,855,512	0	19,855,512	19,694,950	160,562	0	9,346,625	0
AX22XXX XXXXXX	DOI - Self Governance	14,905,581	175,810	15,081,391	11,724,758	1,510,631	0	19,855,512	0
AX23XXX XXXXXX	DOI - Self Governance (PL102)	7,264,244	40,000	7,304,244	5,078,048	446,489	1,846,002	15,081,391	0
AX30XXX XXXXXX	IHS - Self Governance	52,832,512	4,425,269	57,257,761	49,292,025	5,309,504	1,779,707	7,304,244	0
AX31XXX XXXXXX	IHS - Self Governance (TEH)	4,498,295	0	4,498,295	3,916,788	581,507	2,656,232	57,257,761	0
AX32XXX XXXXXX	IHS - Self Governance Office	592,162	0	592,162	515,823	76,339	0	4,498,295	0
AX35XXX XXXXXX	IHS - Self Gov. Discretionary	1,909,320	0	1,909,320	1,173,615	27,180	0	592,162	0
AX40XXX XXXXXX	DHHS - General	25,598,411	7,500	25,605,911	21,244,366	2,037,137	708,525	1,909,320	0
AX41XXX XXXXXX	DHHS - TEH	8,473	0	8,473	7,594	879	2,324,408	25,605,911	0
AX45XXX XXXXXX	Dept of Agriculture	5,444,821	360,843	5,805,664	5,152,983	476,871	0	8,473	0
AX50XXX XXXXXX	Dept of Education	993,898	44,025	1,037,923	908,358	129,565	175,810	5,805,664	0
AX55XXX XXXXXX	Housing & Urban Dev (HUD)	43,195,576	173,025	43,368,601	41,938,102	1,430,499	0	1,037,923	0
AX60XXX XXXXXX	Environmental Protection (EPA)	3,902,796	0	3,902,796	3,355,373	547,423	0	43,368,601	0
AX70XXX XXXXXX	Dept of Labor	5,077,071	0	5,077,071	4,496,929	539,632	40,510	3,902,796	0
AX75XXX XXXXXX	Other Federal Funding	801,646	11,231	812,877	780,061	32,816	0	5,077,071	0
AX80XXX XXXXXX	State of Oklahoma	529,611	0	529,611	446,552	83,059	0	812,877	0
AX85XXX XXXXXX	Private Findings	85,199	0	85,199	78,415	6,784	0	529,611	0
AX90XXX XXXXXX	Other	0	0	0	0	0	0	85,199	0
TOTAL OF ALL FUNDING SOURCES		225,693,337	39,348,855	265,042,192	231,109,409	(1,803,080)	35,152,834	264,459,163	583,029