

An Act

LEGISLATIVE ACT 04-23

AN ACT AMENDING LEGISLATIVE ACT #30-22 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2023 – Mod. 4 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 #30-22 Authorizing the Comprehensive Operating Budget for FY 2023 – Mod. 4**”.

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 2023” or subsequent amendment. The cumulative total of the budget is increased by **\$ 51,989,293** for a total budget authority of **\$ 3,082,581,342**. The following items are identified as components of such change:

Grants Received & Authorized per LA 30-22 (detail attached)	\$ 41,682,863
Modification Request (see Section 4 below)	<u>10,306,430</u>
Cumulative change in budget authority	<u>\$ 51,989,293</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #30-22 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 **\$ 10,306,430** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 7,191,357**.
- B. An increase in the **Indirect Cost Pool** budget authority of **\$ 95,832**.
- C. A decrease in the **DOI - Self Governance** budget authority of **\$ (3,551)**.
- D. An increase in the **IHS – Self Governance** budget authority of **\$ 1,797,796**.
- E. An increase in the **HUD** budget authority of **\$ 700,000**.

F. An increase in the NAHASDA budget authority of \$ 524,996.

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.

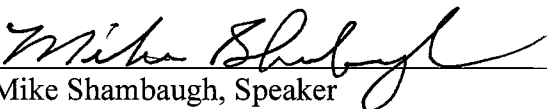
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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.

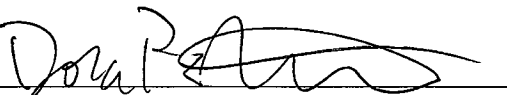
SECTION 8. SELF-HELP CONTRIBUTIONS

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 13th day of February, 2023


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 16th day of February, 2023



Chuck Hoskin Jr., Principal Chief
Cherokee Nation

ATTEST:

Tina Glory Jordan, Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Rex Jordan	<u>Yea</u>	Melvina Shotpouch	<u>Yea</u>
Candessa Tehee	<u>Yea</u>	Victoria Vazquez	<u>Yea</u>
Wes Nofire	<u>Absent</u>	Dora Patzkowski	<u>Yea</u>
Dr. Mike Dobbins	<u>Yea</u>	Joe Deere	<u>Yea</u>
E.O. "Jr" Smith	<u>Yea</u>	Keith Austin	<u>Yea</u>
Daryl Legg	<u>Yea</u>	Danny Callison	<u>Yea</u>
Josh Sam	<u>Yea</u>	Johnny Kidwell	<u>Yea</u>
Shawn Crittenden	<u>Yea</u>	Julia Coates	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>		

CHEROKEE NATION
PROPOSED FY 2023 AMENDMENT
Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2023- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
40-DHHS-General	1	3401360 NARCHX Admin Core Cherokee	LA30-22	(114,717)	(114,717)	\$ -
	2	3401361 NARCHX James Cherokee	LA30-22	14,000	14,000	\$ -
	3	3401362 NARCHX Martinez Cherokee	LA30-22	(72,416)	(72,416)	\$ -
	4	3401640 LIHEAP Emergency Supplement	New	470,693	470,693	\$ -
	5	3401650 Aftercare Grant	New	600,000	600,000	\$ -
	6	3402100 CDC BreastandCervical Cancer	LA30-22	121,492	121,492	\$ -
	7	3402110 Comprehensive Cancer Control	LA30-22	60,710	60,710	\$ -
	8	3404240 NARCH12 Admin Core	New	1,333,052	1,333,052	\$ -
	9	3404310 PH Crisis Response	LA30-22	(320,275)	(320,275)	\$ -
	10	3404370 LIHEAP Infrastructure Supplmnt	LA30-22	(2,831)	(2,831)	\$ -
	11	3405310 CN Project Itsula	LA30-22	445,895	445,895	\$ -
	12	3405340 Emory	LA30-22	(29,813)	(29,813)	\$ -
	13	3405350 Connecting Kids to Coverage	LA30-22	(243,425)	(243,425)	\$ -
	14	3405370 CHaRRM	LA30-22	13,176	13,176	\$ -
40-DHHS-General Total				\$ 2,275,541	\$ 2,275,541	\$ -
55-HUD	15	3553000 HUD ROSS	LA30-22	(54,971)	(54,971)	\$ -
55-HUD Total				\$ (54,971)	\$ (54,971)	\$ -
62-EPA	16	3622265 Clean Water 106	LA 30-22	(9,227)	(9,227)	\$ -
	17	3622440 ITEC Tribal Pesticides	LA 30-22	3,000	3,000	\$ -
	18	3622460 2014 Brownfield Tribal Res Prg	LA 30-22	(88,068)	(88,068)	\$ -
	19	3622470 ATTAINS Mentorship Exchange	LA 30-22	(12,286)	(12,286)	\$ -
	20	3622475 E Enterprise Tribal Support	LA 30-22	66,601	66,601	\$ -
	21	3622500 Sustainable Mgmt of Food Init	New	15,950	15,950	\$ -
62-EPA Total				\$ (24,030)	\$ (24,030)	\$ -
75-Federal Other	22	3755610 DOT Emerg Rental Assistance	New	700,000	700,000	\$ -
	23	3755611 DOT Emerg Rental Asst Admin	New	70,000	70,000	\$ -
	24	3755612 DOT Emergency Utility Assist	New	3,146,922	3,146,922	\$ -
	25	3758400 THSG 2018	New	117,552	117,552	\$ -
	26	3758610 Spec Asst US Attrny McGirt	New	657,110	657,110	\$ -
	27	3759100 OVW Transitional Housing	New	72,000	72,000	\$ -
	28	3759770 Broadband Connectivity Program	New	33,947,876	33,947,876	\$ -
	29	3759780 Tribal Victim Svcs Set Aside V	New	566,578	566,578	\$ -
75-Federal Other Total				\$ 39,278,038	\$ 39,278,038	\$ -
80-Oklahoma	30	3803000 OKDHS Stabilization	New	162,000	162,000	\$ -
80-Oklahoma Total				\$ 162,000	\$ 162,000	\$ -
85-Private	31	3857000 Digital Navigator Pgm Launch	New	46,285	46,285	\$ -
85-Private Total				\$ 46,285	\$ 46,285	\$ -
Grand Total				\$ 41,682,863	\$ 41,682,863	\$ -

January Operating Grants - Reporting Only

CHEROKEE NATION
PROPOSED FY 2023 AMENDMENT
Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2023- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010296 Unappropriated Reserve	Dec Mod	-	(250,000)	\$ 250,000
	2	1010585 Speaker Services	LA30-22	-	250,000	\$ (250,000)
	3	1017000 Public Health and Wellness	LA30-22	7,191,357	7,191,357	\$ -
01-Cherokee Nation Total				\$ 7,191,357	\$ 7,191,357	\$ -
04-Indirect Cost Pool	4	2040000 Indirect Cost Pool Recovery	LA35-22	95,832	-	\$ 95,832
	5	2041185 Human Services Programs Mgmt	LA30-22	-	95,832	\$ (95,832)
04-Indirect Cost Pool Total				\$ 95,832	\$ 95,832	\$ -
22-DOI - Self Governance	6	3222470 SG HIP	LA30-22	(3,551)	(3,551)	\$ -
22-DOI - Self Governance Total				\$ (3,551)	\$ (3,551)	\$ -
23-DOI-PL 102-477	7	3230000 PL 102 477 Child Care	LA30-22	-	-	\$ -
23-DOI-PL 102-477 Total				\$ -	\$ -	\$ -
32-IHS - Self Governance Health	8	3324100 Ambulance Service	LA 30-22	1,600,000	1,600,000	\$ -
	9	3325900 Health Staff Trng and Dev	LA30-22	40,363	40,363	\$ -
	10	3326300 HIV Elimination Program	LA30-22	157,433	157,433	\$ -
32-IHS - Self Governance Health Total				\$ 1,797,796	\$ 1,797,796	\$ -
55-HUD	11	3553300 Playground Upgrades	LA30-22	700,000	700,000	\$ -
55-HUD Total				\$ 700,000	\$ 700,000	\$ -
56-NAHASDA	12	3561975 Housing Management CA	LA30-22	(345,442)	(345,442)	\$ -
	13	3562100 IHBG Competitive 22 IC OK	LA30-22	400,000	400,000	\$ -
	14	3566093 Housing Policy Office	new	195,438	195,438	\$ -
	15	3566099 NAHASDA Revenue 60	LA30-22	275,000	275,000	\$ -
56-NAHASDA Total				\$ 524,996	\$ 524,996	\$ -
Grand Total				\$ 10,306,430	\$ 10,306,430	\$ -

Operating Mod #4 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2023

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	294,026,579	19,425,019	313,451,598	286,728,286	7,263,919	19,459,393	313,451,598	-
Motor Fuels Tax Funding Srce	10,985,384	19,348,346	30,333,730	20,756,283	72,447	9,505,000	30,333,730	-
Motor Vehicle Tax Funding Srce	37,825,564	1,140,440	38,966,004	37,568,018	881,715	516,271	38,966,004	-
Permanent Fund Funding Source	9,100	0	9,100	9,100	0	0	9,100	-
DOI General Funding Source	20,260,834	0	20,260,834	18,600,988	1,659,846	0	20,260,834	-
DOI Self Gov Funding Source	36,673,095	79,600	36,752,695	34,717,254	2,025,441	10,000	36,752,695	-
DOI Self Gov Roads Funding Src	0	0	0	0	0	0	0	-
Dept of Transportation Fnd Src	83,009,087	0	83,009,087	82,653,716	255,371	100,000	83,009,087	-
DOI PL102-477 Funding Source	409,165,453	0	409,165,453	352,157,060	2,547,070	54,461,323	409,165,453	-
IHS Self Gov Health Funding Sr	824,154,082	0	824,154,082	758,295,795	47,117,136	18,741,151	824,154,082	-
IHS Self Gov TEH Funding Src	26,090,941	0	26,090,941	25,746,586	344,355	0	26,090,941	-
IHS Self Gov Offic Funding Src	386,587	0	386,587	351,067	35,520	0	386,587	-
IHS Discretionary Funding Srce	150,000	0	150,000	100,000	0	50,000	150,000	-
DHHS General Funding Source	93,499,053	678,560	94,177,613	87,754,029	6,423,584	0	94,177,613	-
USDA Funding Source	28,199,236	1,025,691	29,224,927	28,391,450	833,477	0	29,224,927	-
Dept of Education Funding Srce	1,248,426	87,222	1,335,648	1,227,226	88,422	20,000	1,335,648	-
HUD Funding Source	69,150,066	1,602,501	70,752,567	67,684,666	265,400	2,802,501	70,752,567	-
Housing Proceeds Funding Src	0	0	0	0	0	0	0	-
EPA Funding Source	2,318,558	0	2,318,558	2,109,373	209,185	0	2,318,558	-
Dept of Labor Funding Source	27,398,701	0	27,398,701	26,040,264	1,358,437	0	27,398,701	-
Dept of Treasury Funding Source	1,027,293,992	0	1,027,293,992	1,023,897,147	3,146,845	250,000	1,027,293,992	-
Federal Other Funding Source	55,293,099	147,587	55,440,686	54,492,847	943,632	4,207	55,440,686	-
State of Oklahoma Funding Srce	1,046,367	0	1,046,367	987,274	59,093	0	1,046,367	-
Private Funding Source	5,098,256	0	5,098,256	5,084,308	13,948	0	5,098,256	-
Indirect Cost Pool Funding Src	82,454,629	6,750	82,461,379	82,461,379	0	0	82,461,379	-
Fringe Pool Funding Source	0	0	0	0	0	0	0	-
Internal Lease Pool Funding Sr	5,478,811	0	5,478,811	5,478,811	0	0	5,478,811	-
Enterprise Funding Source	1,166,891	1,699,807	2,866,698	2,733,675	133,023	0	2,866,698	-
Other Funding Source	268,000	17,000	285,000	280,066	4,934	0	285,000	-
Debt Service Funding Source	0	0	0	0	0	0	0	-
Capital Projects Funding Sourc	406,825,804	60,661,323	467,487,127	467,332,102	155,025	0	467,487,127	-
Total	\$ 3,549,476,595	\$ 105,919,846	\$ 3,655,396,441	\$ 3,473,638,770	\$ 75,837,825	\$ 105,919,846	\$ 3,655,396,441	\$ -

Non Grant Requests

CAPITAL RECONCILIATION

LA 29-22	\$ 569,345,306		
Cap Mod #1	13,754,571	Oper Mod #4	10,306,430
Cap Mod #2	1,036,000	Cap Mod #3	18,451,776
Cap Mod #3	18,451,776	Oper Mod #3	1,014,348
			01/17 Council
Total Capital	\$ 602,587,653	Total after pending Mod's	\$ 3,685,168,995
		Operating (LA 44-21)	\$ 3,082,581,342
		Capital (LA 43-21)	602,587,653
		Grand Total	\$ 3,685,168,995
			Cumulative Oper
			Cumulative Cap

CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight



M e m o

To: Keith Austin, Chairman, Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 01/11/2023
Re: Review of Operating Budget Mod #4 – Total \$ 51,989,293

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	14	\$ 2,275,541
HUD	1	(54,971)
EPA	6	(24,030)
Federal Other (Note 1)	8	39,278,038
Oklahoma	1	162,000
Private	1	46,285

Total Grant Reporting \$ 41,682,863

Note 1 – Almost \$34 million of the Federal Other grant funding is for a Broadband Connectivity Program.

Cash Match for Grants (1010315) – Start of Year

Cash Out: Grant Required	\$ 1,248,361	
Appropriated for Cash Match (future grants)	<u>1,468,154</u>	
Original Total Budget	<u>\$ 2,716,515</u>	
Original Appropriated for Cash Match – for future grants		\$ 1,468,154
Used: ---		-
---		-
Balance Available for Future Grant Matching		<u>\$ 1,468,154</u>

B. MOD #4 Request - Increase in budget authority - \$ 10,306,430

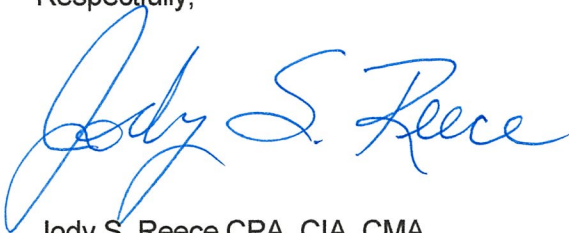
1. Unappropriated Reserve – 1010296 – Tribally Funded: Modification requesting a decrease in expenditure authorization of \$ (250,000) in the Reserve by Appropriation account, to provide funding for the Speaker Services budget in item 2. The funding is provided by General Fund carryover. The Reserved by Appropriation balance is \$5,808,997.
2. Speaker Services – 1010585 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$250,000 for housing rehab that does not qualify under regular programs. Funding provided by reduction of the unappropriated reserve in item 1. The new budgeted expenditure total is \$553,986.
3. Public Health and Wellness – 1017000 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$7,191,357. There is an increase of carryover funding of \$7,191,357, a \$10,808,643 reduction in the Reserve by Appropriation account and an \$18,000,000 Transfer Out to the new capital budget for the Stillwell Wellness Center. The new budgeted total of the Reserved by Appropriation is \$18,336,093. The new budgeted operating expenditure total is \$1,458,260.
4. Indirect Cost Pool Recovery – 2040000 – Indirect Cost Pool: Modification requesting an increase in IDC Recovery revenue of \$95,832 to fund the budget in item 5. The new budgeted IDC recovery is 67,633,540.
5. Human Services Program Mgmt – 2041185 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$95,832 to add and remove employee position for a net increase of 1.75 FTE's. The new budgeted expenditure total is \$762,808.
6. SG HIP – 3222470 – DOI Self Governance: Modification requesting a decrease in expenditure authorization of \$(3,551) for adjustment to actual carryover. The new budgeted expenditure total is \$86,775.
7. PL 102-477 Child Care – 3230000 – PL 102-477: Modification requesting a decrease in expenditure authorization of \$(451,776) and an increase in Transfer Out authorization of \$451,776. The increased transfers are \$389,571 for the Pryor CDC Construction and \$62,205 for the Sallisaw CDC Construction (as reported in the capital budget mod). The total expenditure and transfer total remains at \$368,636,292.
8. Ambulance Service – 3324100 – IHS Self Governance Health: Modification requesting an increase in expenditure authorization of \$1,600,000 related to reorganization resulting in 4.96 increased FTE's and related expenditures. Approximately 85% of the funding provided by self-governance funding and 15% from increased fees/insurance collections. The new budgeted expenditure total is \$8,103,659.
9. Health Staff Trng and Dev – 3325900 – IHS Self Governance Health: Modification requesting an increase in expenditure authorization of \$40,363 for added life support costs previously provided by EMS and recent hires and terminations in staffing and MOA/IPA contracts. The new budgeted expenditure total is \$663,107.

10. HIV Elimination Program – 3326300 – IHS Self Governance Health: Modification requesting an increase in expenditure authorization of \$157,433 for adjustment to actual program specific funding. The new budgeted expenditure total is \$319,611.
11. Playground Upgrades – 3553300 – HUD: Modification requesting an increase in expenditure authorization of \$700,000 and \$175,000 increase in Cash In Tribally Required for adjustment to actual carryover. The new budgeted expenditure total is \$1,333,334.
12. Housing Management CA – 3561975 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$345,442 to reflect actual carryover. The new budgeted expenditure total is \$2,192,571.
13. IHBG Competitive 22 IC OK – 3562100 – NAHASDA: Modification requesting an increase in expenditure authorization of \$400,000 to reflect actual carryover. The new budgeted expenditure total is \$6,666,667.
14. Housing Policy Office – 3566093 – NAHASDA: New budget requesting expenditure authorization of \$195,438 for funding of .75 FTE.
15. NAHASDA Revenue 60 – 3566099 – NAHASDA: Modification requesting an increase in transfer authorization of \$275,000 to reflect actual carryover. The new budgeted transfer total is \$1,877,501.

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
Executive Director of Financial Oversight
Office: 918-453-5573
Cell: 918-525-2017
Email: jody-reece@cherokee.org