

An Act

LEGISLATIVE ACT 43-24

AN ACT AMENDING LEGISLATIVE ACT #34-24 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2025 – 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 #34-24 Authorizing the Comprehensive Operating Budget for FY 2025 – 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 2025” or subsequent amendment. The cumulative total of the budget is increased by **\$ 31,891,811** for a total budget authority of **\$3,061,376,294**. The following items are identified as components of such change:

Grants Received & Authorized per LA 34-24 (detail attached)	\$	31,664,207
Modification Request (see Section 4 below)		<u>227,604</u>
Cumulative change in budget authority	\$	<u>31,891,811</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #34-24 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 **\$ 227,604** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 850,000**.
- B. An increase in the **Indirect Cost Pool** budget authority of **\$ 227,604**.
- C. A decrease in the **US Department of Treasury** budget authority of **\$ (850,000)**.

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.

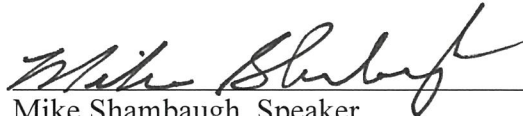
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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, 2024



Mike Shambaugh, Speaker
Council of the Cherokee Nation

ATTEST:



Johnny Kidwell, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 12th day of November, 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>Yea</u>	Kendra McGeady	<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>Yea</u>
Mike Shambaugh	<u>Yea</u>		

CHEROKEE NATION
PROPOSED FY 2025 AMENDMENT
Sorted by Funding Source

			Data		
Funding Source	Ref # by FS	Program/Purpose	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-TRIBE FUNDED	1	10103150 Cash Match For Grants	-	-	\$ -
01-TRIBE FUNDED Total			\$ -	\$ -	\$ -
40-DHHS GENERAL	2	34012200 Restoring Life Network	(36,710)	(36,710)	\$ -
	3	34012800 Youth Risk Behavior Survey	112,500	112,500	\$ -
	4	34013400 CN Coalition Action Network	125,000	125,000	\$ -
	5	34014500 CN Project Sunale	735,000	735,000	\$ -
	6	34018200 Native Public Health Resilience	400,000	400,000	\$ -
	7	34051100 Rise Program Child Support Services	588,235	588,235	\$ -
	8	34054540 SBIRT	995,000	995,000	\$ -
40-DHHS GENERAL Total			\$ 3,294,025	\$ 3,294,025	\$ -
45-USDA	10	34571000 Nutrition Education Plan	115,641	115,641	\$ -
	11	34582000 Meat Processing	47,926	47,926	\$ -
	12	34583000 Emergency Supply Chain Distribution CCC	1,346,600	1,346,600	\$ -
	13	34584000 Rural Energy for America Pgm TAG	125,214	125,214	\$ -
	14	34585000 R8 BIL Invasive Species	100,000	100,000	\$ -
45-USDA Total			\$ 1,735,381	\$ 1,735,381	\$ -
50-DEPT EDUCATION	15	35091500 NAL Ed Think Cherokee	400,000	400,000	\$ -
50-DEPT EDUCATION Total			\$ 400,000	\$ 400,000	\$ -
55-HUD	16	35528000 Veterans Affairs Support Housg	47,880	47,880	\$ -
55-HUD Total			\$ 47,880	\$ 47,880	\$ -
70-DEPT LABOR	17	37092000 Talking Leaves Job Corps Center	18,702,982	18,702,982	\$ -
70-DEPT LABOR Total			\$ 18,702,982	\$ 18,702,982	\$ -
75-Department of Treasury	18	37509930 LATCF	5,265,264	5,265,264	\$ -
75-Department of Treasury Total			\$ 5,265,264	\$ 5,265,264	\$ -
77-Dept of Transportation	19	37733000 Federal Transit Program	1,083,823	1,083,823	\$ -
77-Dept of Transportation Total			\$ 1,083,823	\$ 1,083,823	\$ -
78-Dept of Justice	20	37898200 CTAS PA 6 Childrens Justice Act	156,387	156,387	\$ -
	21	37899700 OVW STCJ Tribal Reimbursement	50,000	50,000	\$ -
	22	37899800 2024 SMART	199,389	199,389	\$ -
78-Dept of Justice Total			\$ 405,776	\$ 405,776	\$ -
79-Other	23	37941000 AmeriCorps Head Start	629,076	629,076	\$ -
79-Other Total			\$ 629,076	\$ 629,076	\$ -
85-PRIVATE	24	38571500 No Kid Hungry Campaign	100,000	100,000	\$ -
85-PRIVATE Total			\$ 100,000	\$ 100,000	\$ -
Grand Total			\$ 31,664,207	\$ 31,664,207	\$ -

November Operating Grants - Reporting Only

CHEROKEE NATION
 PROPOSED FY 2025 AMENDMENT
 Sorted by Funding Source

			Data		
Funding Source	Ref # by FS	Program/Purpose	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-TRIBE FUNDED	1	10102750 Secretary of State	-	61,664	\$ (61,664)
	2	10102960 Unappropriated Reserve	-	(61,664)	\$ 61,664
	3	10123501 Cattle Operation	850,000	850,000	\$ -
01-TRIBE FUNDED Total			\$ 850,000	\$ 850,000	\$ -
04-IDC	4	20400000 Indirect Cost Pool Recovery	227,604	-	\$ 227,604
	5	20412500 Secretary of State IDC	-	227,604	\$ (227,604)
04-IDC Total			\$ 227,604	\$ 227,604	\$ -
75-Department of Treasury	6	37509921 FRF Program Income	(850,000)	(850,000)	\$ -
75-Department of Treasury Total			\$ (850,000)	\$ (850,000)	\$ -
Grand Total			\$ 227,604	\$ 227,604	\$ -

Operating Mod #3 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2025

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	417,826,632	71,725,746	489,552,378	489,403,298	149,080	0	489,552,378	-
Department of Education	2,243,429	87,222	2,330,651	2,114,680	195,971	20,000	2,330,651	-
Department of Labor	18,702,982	0	18,702,982	17,178,187	1,524,795	0	18,702,982	-
Dept of Transportation Compact	94,803,150	0	94,803,150	94,331,109	372,041	100,000	94,803,150	-
DHHS General	95,489,463	0	95,489,463	87,255,418	8,234,045	0	95,489,463	-
DOI General	22,324,209	0	22,324,209	20,536,722	1,787,487	0	22,324,209	-
DOI PL 102-477	449,973,061	0	449,973,061	396,489,696	4,957,619	48,525,746	449,973,061	-
DOI Self Governance	58,823,311	79,600	58,902,911	53,768,240	4,784,671	350,000	58,902,911	-
Enterprise	6,495,056	2,387,871	8,882,927	8,608,574	274,353	0	8,882,927	-
EPA	2,182,686	0	2,182,686	1,916,565	266,121	0	2,182,686	-
Federal Other	660,921,043	80,867	661,001,910	651,271,496	2,085,943	7,644,471	661,001,910	-
HUD	67,387,840	633,334	68,021,174	65,791,405	396,435	1,833,334	68,021,174	-
Indirect Cost	94,176,367	0	94,176,367	94,176,367	0	0	94,176,367	-
IHS Discretionary	10,000,000	0	10,000,000	150,000	0	9,850,000	10,000,000	-
IHS Self Governance Health	884,802,689	0	884,802,689	794,503,625	65,205,297	25,093,767	884,802,689	-
IHS Self Governance Office	516,648	0	516,648	470,810	45,838	0	516,648	-
IHS Self Governance TEH	39,246,754	0	39,246,754	38,758,667	488,087	0	39,246,754	-
Internal Lease Pool	7,550,915	0	7,550,915	7,550,915	0	0	7,550,915	-
Motor Fuel Tax	11,680,384	26,668,134	38,348,518	28,027,831	120,687	10,200,000	38,348,518	-
Motor Vehicle Tax	40,924,088	975,064	41,899,152	40,681,238	1,217,914	0	41,899,152	-
Other	268,000	17,000	285,000	277,963	7,037	0	285,000	-
Permanent Funds	9,100	0	9,100	9,100	0	0	9,100	-
Private	1,862,395	0	1,862,395	1,814,980	47,415	0	1,862,395	-
State of Oklahoma	987,313	0	987,313	881,200	106,113	0	987,313	-
Tribe Funded	406,154,965	44,077,641	450,232,606	395,323,315	10,507,819	44,401,472	450,232,606	-
USDA	84,474,291	1,286,311	85,760,602	78,927,184	6,833,418	0	85,760,602	-
Total	\$ 3,479,826,771	\$ 148,018,790	\$ 3,627,845,561	\$ 3,370,218,585	\$ 109,608,186	\$ 148,018,790	\$ 3,627,845,561	\$ -

Non Grant Requests

Oper Mod #1	\$	20,000	10/16 Council
Cap Mod #1		32,908,963	10/16 Council
Oper Mod #2		55,382,835	11/12 E&F
Cap Mod #2		1,741,362	11/12 E&F
Oper Mod #3		227,604	11/12 E&F

Total after pending Mod's \$ 3,718,126,325

Operating - cumulative total \$ 3,061,376,294
 Capital - cumulative total 656,750,031
Grand Total \$ 3,718,126,325

CAPITAL RECONCILIATION

LA 33-24	\$	622,099,706
Cap Mod #1		32,908,963
Cap Mod #2		1,741,362

Total Capital \$ 656,750,031

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: 10/30/2024
Re: Review of 2025 Operating Budget Mod #3 – Total \$ 31,891,811

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	8	\$ 3,294,025
USDA	5	1,735,381
Dept of Education	1	400,000
HUD	1	47,880
US Dept of Labor	1	18,702,982
Dept of Treasury	1	5,265,264
Dept of Transportation	1	1,083,823
Dept of Justice	3	405,776
Other	1	629,076
Private	1	<u>100,000</u>

Total Grant Reporting **\$31,664,207**

Cash Match for Grants (10103150) – Start of Year

Cash Out: Grant Required	\$ 1,297,921
Appropriated for Cash Match (future grants)	<u>2,202,079</u>
Original Total Budget	<u>\$ 3,500,000</u>

Original Appropriated for Cash Match – for future grants	\$2,202,079	
Used: 37733000 DOT Federal Transit Program	(80,867)	Mod 3
34571000 USDA Nutrition Education Plan	(23,128)	Mod 3
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Balance Available for Future Grant Matching	<u>\$2,098,084</u>	

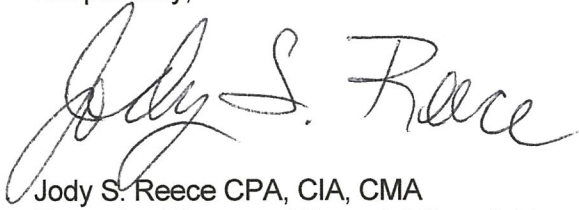
B. MOD #3 Request - Increase in budget authority - \$ 227,604

1. Secretary of State – 10102750 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$61,664 for increase in activity including 23 photo ID events. The new direct expenditure total is \$665,733. The net expenditure total with IDC and after other income is \$739,170. See my comment in the IDC budget in 5.
2. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting a decrease in reserved by appropriation of \$(61,664) to provide the funding for the budget in item 1. The new reserved by appropriation total is \$41,124,426.
3. Cattle Operations – 10123501 – Tribally Funded: New budget requesting expenditure authorization of \$850,000 based on carryover and current cattle sales budget. This moves the original budget from the budget in item 6 (ARPA “American Resue Plan Act” FRP “Fiscal Recovery Plan”). I questioned the large amount in contract services, and it appears that most is for cattle purchases. I requested that they consider reclassifying to a new account or breakout to other accounts as needed for better reporting.
4. Indirect Cost Pool Recovery – 20400000 – Indirect Cost Pool: Modification requesting an increase in IDC Recovery of \$227,604 to cover the cost in budget 5. The new IDC Recovery is \$95,480,596.
5. Secretary of State IDC – 20412500 – Indirect Cost Pool: New budget requesting an increase in expenditure authorization of \$227,604 for increase in activity including 23 photo ID events. The new expenditure total is \$750,152. In general, our administration type budgets are allowed to be included in the Indirect Cost Proposal rate at 50%. Some expenditures are allowable for general fund but are not allowable for indirect costs. Therefore, the general fund budget will always be bigger than the IDC budget. In this case the General Fund budget for Secretary of State has \$665,733 direct expenditures and this IDC budget has \$750,152. Due to time constraints of making the changes and getting the packet mailed out in time, I agreed to have the changes made next month.
6. FRF Program Income – 37509921 – Dept of Treasury: Modification requesting a decrease in expenditure authorization of \$(850,000), decrease in carryover revenue of \$425,000 and decrease in current other revenue of \$425,000 to zero out the budget. The new budget is shown under the new Cattle Operation budget in item 3.

Summary:

After reviewing the submission of the operating modification by the administration, I have no unmentioned 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 black ink that reads "Jody S. Reece". The signature is written in a cursive style with a large, stylized "J" and "R".

Jody S. Reece CPA, CIA, CMA
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