

## An Act

### LEGISLATIVE ACT 13-21

**AN ACT AMENDING LEGISLATIVE ACT #16-20 AUTHORIZING THE  
COMPREHENSIVE CAPITAL BUDGET FOR FISCAL YEAR 2021 – 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 #16-20 Authorizing the Comprehensive Capital Budget for FY 2021 – 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 Capital Budget Act for Fiscal Year 2021” or subsequent amendment. The cumulative total of the capital budget is increased by **\$ 687,558** for a total capital budget authority of **\$ 219,895,804**. The following items are identified as the components of such change:

Grants Received & Authorized per L.A. 16-20 (detail attached)	\$	0
Modification Request (per Section 4 below)		<u>687,558</u>
<b>Cumulative change in budget authority</b>	<b>\$</b>	<b><u>687,558</u></b>

#### **SECTION 3. LEGISLATIVE HISTORY**

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #16-20 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 capital budget authorization by an increase of **\$ 687,558**.

A. An increase in the **Motor Vehicle Tax** budget authority of **\$ 687,558**.

**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.

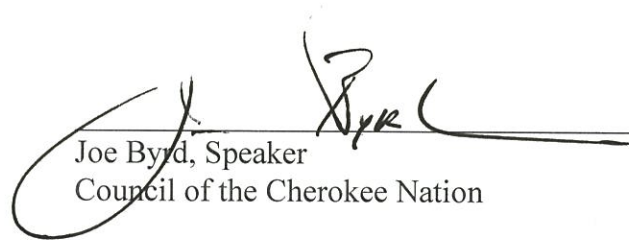
**SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED**

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.

Passed by the Cherokee Council on the 15<sup>th</sup> day of March, 2021

  
\_\_\_\_\_  
Joe Byrd, Speaker  
Council of the Cherokee Nation

ATTEST:

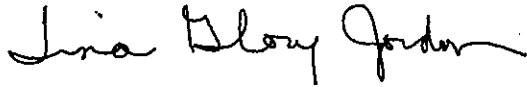
  
\_\_\_\_\_  
Janees Taylor, Secretary  
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 18th day of March, 2021



\_\_\_\_\_  
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>	Harley Buzzard	<u>Yea</u>
Joe Byrd	<u>Yea</u>	Victoria Vazquez	<u>Yea</u>
Wes Nofire	<u>Yea</u>	Dora Patzkowski	<u>Yea</u>
Mike Dobbins	<u>Yea</u>	Joe Deere	<u>Yea</u>
E. O. Smith	<u>Yea</u>	Keith Austin	<u>Yea</u>
Daryl Legg	<u>Yea</u>	Janees Taylor	<u>Yea</u>
Canaan Duncan	<u>Yea</u>	Julie Coates	<u>Yea</u>
Shawn Crittenden	<u>Yea</u>	Mary Baker Shaw	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>		

CHEROKEE NATION  
 PROPOSED FY 2021 AMENDMENT  
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2021 Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
05-Vehicle Tax	1	1052000 MVT Highways Const	LA-16-20	687,558	687,558	\$ -
<b>05-Vehicle Tax Total</b>				<b>\$ 687,558</b>	<b>\$ 687,558</b>	<b>\$ -</b>
<b>Grand Total</b>				<b>\$ 687,558</b>	<b>\$ 687,558</b>	<b>\$ -</b>

## Capital Mod #4 Request

**COMPREHENSIVE BUDGET  
FOR FISCAL YEAR 2021**

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	125,427,053	18,890,297	144,317,350	121,386,518	4,982,069	17,948,763	144,317,350	0
Motor Fuels Tax Funding Srce	11,425,484	17,979,396	29,404,880	20,840,503	73,357	8,491,000	29,404,860	0
Motor Vehicle Tax Funding Srce	33,190,903	1,099,686	34,290,589	32,274,428	623,323	1,392,838	34,290,589	0
Permanent Fund Funding Source	9,100	0	9,100	9,100	0	0	9,100	0
DOI General Funding Source	15,561,117	0	15,561,117	14,479,703	1,081,414	0	15,561,117	0
DOI Self Gov Funding Source	22,086,841	79,600	22,166,441	18,441,301	1,214,719	2,510,421	22,166,441	0
DOI Self Gov Roads Funding Srce	4,658,360	0	4,658,360	4,621,055	32,305	5,000	4,658,360	0
Dept of Transportation Fnd Srce	75,905,514	0	75,905,514	75,580,524	224,990	100,000	75,905,514	0
DOI PL102-477 Funding Source	95,587,677	0	95,587,677	91,565,270	1,929,581	2,092,826	95,587,677	0
IHS Self Gov Health Funding Sr	578,337,720	12,034,146	590,371,866	547,414,278	30,923,442	12,034,146	590,371,866	0
IHS Self Gov TEH Funding Srce	18,740,302	0	18,740,302	18,457,407	282,895	0	18,740,302	0
IHS Self Gov Offic Funding Srce	388,823	0	388,823	351,730	37,093	0	388,823	0
IHS Discretionary Funding Srce	75,000	0	75,000	75,000	0	0	75,000	0
DHHS General Funding Source	73,372,358	603,199	73,975,557	69,172,542	4,803,015	0	73,975,557	0
USDA Funding Source	25,809,354	1,022,544	26,831,898	26,011,633	820,265	0	26,831,898	0
Dept of Education Funding Srce	838,670	82,222	920,892	856,092	49,800	15,000	920,892	0
HUD Funding Source	36,328,167	300,000	36,628,167	34,667,296	460,871	1,500,000	36,628,167	0
Housing Proceeds Funding Srce	0	0	0	0	0	0	0	0
EPA Funding Source	2,497,629	0	2,497,629	2,273,291	224,338	0	2,497,629	0
Dept of Labor Funding Source	15,740,463	0	15,740,463	14,597,130	1,143,333	0	15,740,463	0
Dept of Treasury Funding Source	250,000,000	0	250,000,000	236,031,071	0	13,968,929	250,000,000	0
Federal Other Funding Source	14,996,652	133,933	15,130,585	14,273,328	680,651	176,606	15,130,585	0
State of Oklahoma Funding Srce	1,587,872	0	1,587,872	1,467,260	120,612	0	1,587,872	0
Private Funding Source	2,739,541	0	2,739,541	2,724,412	15,129	0	2,739,541	0
Indirect Cost Pool Funding Srce	57,546,092	4,500	57,550,592	57,550,592	0	0	57,550,592	0
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	5,750,439	0	5,750,439	5,750,439	0	0	5,750,439	0
Enterprise Funding Source	2,436,773	1,576,606	4,013,379	3,823,300	190,079	0	4,013,379	0
Other Funding Source	268,000	17,000	285,000	280,134	4,866	0	285,000	0
Debt Service Funding Source	0	0	0	0	0	0	0	0
Capital Projects Funding Sourc	80,586,419	6,200,000	86,786,419	86,786,419	0	0	86,786,419	0
<b>Total</b>	<b>\$ 1,551,892,303</b>	<b>\$ 60,023,129</b>	<b>\$ 1,611,915,432</b>	<b>\$ 1,501,761,756</b>	<b>\$ 49,918,147</b>	<b>\$ 60,235,529</b>	<b>\$ 1,611,915,432</b>	<b>\$ -</b>

**Non Grant Requests**

Oper Mod #4	Oper Mod #5	Cap Mod #4
659,176	8,049,664	687,558
02/15 Council	02/25 E&F	02/25 E&F
Adjustement to pull AU 3759000 reduction		
1,490,134		
Will adjust in Feb		
<b>Total after pending Mod's</b>	<b>\$ 1,622,801,964</b>	

**CAPITAL RECONCILIATION**

LA 16-20	\$ 218,171,590
Cap Mod #1	249,530
Cap Mod #2	100,000
Cap Mod #3	687,126
Cap Mod #4	687,558
<b>Total Capital</b>	<b>\$ 219,895,804</b>

Operating (LA 17-20)	1,402,906,160	Cumulative Oper
Capital (LA 16-20)	219,895,804	Cumulative Cap
<b>Grand Total</b>	<b>\$ 1,622,801,964</b>	



**CHEROKEE NATION TRIBAL COUNCIL**

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight

# M e m o

**To:** Janees Taylor, Chairman, Executive & Finance Committee  
**From:** Jody S. Reece  
**CC:** Executive & Finance Committee  
**Date:** 02/10/2021  
**Re:** Review of Capital Budget Modification #4 – **Total \$ 687,558**

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>Reason(s)</u>	<u>Amount</u>
None	-	\$ 0
<b>TOTAL GRANTS</b>		<b>\$ 0</b>

**B. MOD #4 Request - Increase in budget authority - \$ 687,558**

- MVT Highways Construction – 1052000 – Motor Vehicle Tax: Modification requesting an increase in expenditure authorization of \$687,558 for the allocation of the 2020 Motor Vehicle Taxes. The original budget of \$8,118,823 was an estimate and the new budget total is \$8,806,381. The new budget total includes \$5,661,923 carryover and \$3,144,458 current allocation. The current allocation is an increase of \$126,527 over last year’s allocation. The MVT allocation to highways/roads is 20% of the total motor vehicle tax revenues. Of this total, 90% is allocated to this construction budget and 10% is allocated to the roads administration budget presented in the operating budget modification. You can see below the continued growth in the Motor Vehicle Tax allocation to roads:

	<u>Total</u>	<u>Per Council Member</u>
2021 (2020 revenues)	\$3,144,458	\$209,631
2020 (2019 revenues)	\$3,017,931	\$201,195
2019 (2018 revenues)	\$2,856,140	\$190,409
2018 (2017 revenues)	\$2,713,381	\$180,892
2017 (2016 revenues)	\$2,504,368	\$166,958
2016 (2015 revenues)	\$2,332,588	\$155,505
2015 (2014 revenues)	\$2,036,787	\$135,786
2014 (2013 revenues)	\$1,705,612	\$113,707
2013(2012 revenues)	\$1,585,629	\$105,709

**Summary:**

After reviewing the submission of the Capital Mod by administration, I find no technical issues surrounding these requests, nor do I have any unmentioned concerns related to their respective carryover or other estimates. If I can provide any further 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](mailto:jody-reece@cherokee.org)

Cherokee Nation FY 2021 Comprehensive Budget Narrative

Department/Program		Executive Director		ED Phone #
09 - Community Services		MICHAEL LYNN		453-5396
Accounting Unit		Accounting Unit Name		
1052000		MVT HIGHWAYS CONSTRUCTION		
Program Director/Manager		Pgm Dir/Mgr Phone #	Period Budget Covers	
ANDY QUETONE		453-5789	10/01/2020 - 09/30/2021	
FY 2021 ORIG REQUEST		FY 2021 REVISION 1		\$ Increase/(Decrease) Requested – Approved
\$ 8,118,823		\$ 8,806,381		\$ 687,558
Staffing Plan (FTE)		FY 2021 REVISION 1		FY 2021 ORIG REQUEST
Regular Full-Time		-		-
Regular Part-Time		-		-
Temporary Full-Time		-		-
Temporary Part-Time		-		-
IPA/MOA/Other		-		-
Total		-		-
PROGRAM NARRATIVE:				
<p>Motor Vehicle Tax, Highways and Bridges Construction accounting unit. The compact between Cherokee Nation and the State of Oklahoma authorizes 20% of the fees and taxes collected annually to be used to improve roads and bridges within the 14 county tribal reservation. The effectiveness of this program is measured by the number of miles of roadways improved and/or the number of bridges replaced or rehabilitated. Due to these funds being utilized on public roadways it is difficult to identify an exact number of Cherokee citizens this program serves. These funds are expended on roads and bridges that serve predominantly Cherokee areas or where Cherokee facilities exist.</p> <p>During FY2015 there were 66.06 miles of roadways improved and 1 bridge completed. During FY2016 there were 71.61 miles of roadways improved. During FY2017 there were 54.03 miles of roadways improved. During FY2018 there were 57.61 miles of roadways improved. During FY2019 there were 47.3 miles of roadways improved. During FY2020 there were 67 miles of roadways improved. There is an estimated 65 miles of roadways that will be completed for FY2021.</p> <p>Cooperative project agreements are executed between Cherokee Nation and the county or other local governmental entity to complete projects. The county or local governmental entity provide the equipment and staffing to complete the projects and these funds are expended for material cost reimbursements. By doing this, it allows the dollars to be stretched and more projects completed.</p>				
SIGNIFICANT CHANGES:				
Budgeting actual funds available.				



CHEROKEE NATION - FY2021 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2020 - 09/30/2021	Budget Preparer	Phone: 772-4148
Contract Period:		Name:	JACKIE REESE
Contract Number:		Accounting Unit Director/Manager	Phone: 453-5789
Accounting Fund:	1-General Fund	Name:	ANDY QUETONE
Funding Source:	05-Vehicle Tax	Executive Director	Phone: 453-5396
AU Description:	MVT HIGHWAYS CONSTRUCTION	Name:	MICHAEL LYNN
Accounting Unit:	1052000	1st Person Responsible	
Place IDC Rate In Part 4 Below		Employee #	104403
Date/Time Printed:	28-Jan-21 01:01 PM		

Notes:

PART-2

Staffing Summary:	FY 2021 REVISION 1	FY 2021 ORIG REQUEST	Incr \ (Decr)
# of Regular Full-Time Employee Equivalents:			-
# of Regular Part-Time Employee Equivalents:			-
# of Temp. Full-Time Employee Equivalents:			-
# of Temp. Part-Time Employee Equivalents:			-
# of Other Employee Equivalents:			-
<b>TOTAL NUMBER OF EMPLOYEE-EQUIVALENTS</b>			

PART-3

Revenues: (Show as positive #)	Account #			Incr \ (Decr)
Carryover: "appropriated" PY	490000	\$8,606,381	\$8,118,823	\$ 687,558
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!				\$ -
<b>Total Revenues</b>		<b>\$ 8,606,381</b>	<b>\$ 8,118,823</b>	<b>\$ 687,558</b>

PART-4

Expenditures:	Account #	Subject to IDC ?		Subject to IDC ?		Incr \ (Decr)
		YES	NO	YES	NO	
DO NOT COPY TO, COPY ABOVE, OR REMOVE THIS LINE!						
Salaries & wages	600000	\$0				\$ -
Fringe benefits	610000	\$0				\$ -
Contract services >=\$5K	650000		\$8,606,381		\$8,118,823	\$ 687,558
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!						\$ -
Expenditures NOT Subject to IDC			\$ 8,606,381		\$ 8,118,823	\$ 687,558
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		11.52%		11.52%		\$ -
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
<b>Total Expenditures</b>			<b>\$ 8,606,381</b>		<b>\$ 8,118,823</b>	<b>\$ 687,558</b>

Revenues OVER \ (UNDER) Expenditures		\$ -	\$ -	\$ -
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Transfers In/Out - (Show ALL as Positive Numbers)

Operating Transfers IN					
Other financing sources	900000				\$ -
Cash in: tribally required	900010				\$ -
Cash in: grant required	900020				\$ -
Cash in: motor fuel tax	900040				\$ -
Cash in: vehicle tax	900050				\$ -
Cash in: interprogram contract	900060				\$ -
Cash in: debt service	900070				\$ -

Operating Transfers OUT					
Other financing uses	900001				\$ -
Cash out: tribally required	900011				\$ -
Cash out: grant required	900021				\$ -
Cash out: motor fuel tax	900041				\$ -
Cash out: vehicle tax	900051				\$ -
Cash out: interprogram contract	900061				\$ -
Cash out: debt service	900071				\$ -

Transfers In/Out - Net		\$ -	\$ -	\$ -
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Take to Narrative ==>		\$ 8,606,381	\$ 8,118,823	
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Excess/(Deficit) of Revenues, Expenditures and Net Transfers		\$ -	\$ -	\$ -
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	AU 1052000
FY 2020 Available	9,020,913.75
FY 2020 Expenses	(3,358,991.13)
FY 2020 Carryover	5,661,922.62
FY 2020 MVT Allocation	3,144,458.30
FY 2020 Adjustment (STEM)	
FY 2021 Available	8,806,380.92

# Cherokee Nation Act/Resolution Proposal Form

Act       Resolution

**TITLE:** AN ACT AMENDING LEGISLATIVE ACT #16-20 AUTHORIZING THE COMPREHENSIVE BUDGET FOR FISCAL YEAR 2021 CAPITAL - MOD4 ; AND DECLARING AN EMERGENCY

**DEPARTMENT CONTACT:** Daniel Stroup

**RESOLUTION PRESENTER:** \_\_\_\_\_

**COUNCIL SPONSOR:** \_\_\_\_\_

**NARRATIVE:**

<b><u>ADMINISTRATIVE CLEARANCE</u></b>	
Dept/Program:	
Signature/Initial	Date
Executive Director:	
Signature/Initial	Date
Treasurer: (Required: Grants/Contracts/Budgets)	
<i>ACC for TSS 2/9/21</i>	
Signature/Initial	Date
Government Resources:	
Signature/Initial	Date
Administration Approval:	
<i>[Signature]</i>	
Signature/Initial	Date
<b><u>LEGISLATIVE CLEARANCE:</u></b>	
Legal & Legislative Coordinator:	
<i>[Signature] 2/8/21</i>	
Signature/Initial	Date
Standing Committee & Date:	
<i>Executive Finance 2/28/21</i>	
Chairperson:	
<i>[Signature]</i>	
Signature/Initial	Date
Returned to Presenter:	
_____	
Date	

FEB 9 '21 PM 4:56