

An Act

LEGISLATIVE ACT 01-19

AN ACT AMENDING LEGISLATIVE ACT #21-18 AUTHORIZING THE COMPREHENSIVE CAPITAL BUDGET FOR FISCAL YEAR 2019 – Mod. 2; 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 #21-18 Authorizing the Comprehensive Capital Budget for FY 2019 – Mod. 2**”.

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 2019” or subsequent amendment. The cumulative total of the capital budget is increased by **\$ 952,003** for a total capital budget authority of **\$ 280,493,197**. The following items are identified as the components of such change:

Grants Received & Authorized per L.A. 21-18 (detail attached)	\$ 0
Modification Request (per Section 4 below)	<u>952,003</u>
Cumulative change in budget authority	<u>\$ 952,003</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #21-18 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 **\$ 952,003**.

A. An increase in the **Motor Vehicle Tax** budget authority of **\$ 952,003**.

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.

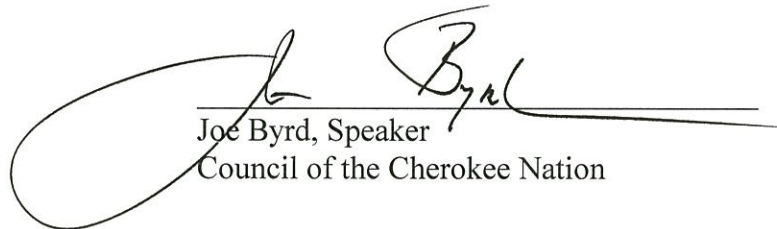
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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 18th day of February, 2019




Joe Byrd, Speaker
Council of the Cherokee Nation

ATTEST:




James Taylor, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 25th day of February 2019



Bill John Baker, Principal Chief
Cherokee Nation

ATTEST:



S. Joe Crittenden, Deputy Chief
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Rex Jordan	<u>Yea</u>	Harley Buzzard	<u>Absent</u>
Joe Byrd	<u>Yea</u>	Victoria Vazquez	<u>Yea</u>
David Walkingstick	<u>Yea</u>	Dick Lay	<u>Yea</u>
Dr. Mike Dobbins	<u>Yea</u>	Buel Anglen	<u>Yea</u>
E.O. "Jr." Smith	<u>Yea</u>	Keith Austin	<u>Absent</u>
Bryan Warner	<u>Yea</u>	Janees Taylor	<u>Yea</u>
Canaan Duncan	<u>Yea</u>	Mary Baker Shaw	<u>Yea</u>
Shawn Crittenden	<u>Yea</u>	Wanda Hatfield	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>		

CHEROKEE NATION
 PROPOSED FY 2019 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2019- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
05-Vehicle Tax	1	1052000 MVT Highways Construction	LA 22-18	952,003	952,003	\$ -
05-Vehicle Tax Total				\$ 952,003	\$ 952,003	\$ -
Grand Total				\$ 952,003	\$ 952,003	\$ -

Capital Mod #2 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2019

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	101,343,251	1,261,646	102,604,897	83,735,844	5,431,534	13,437,519	102,604,897	0
Motor Fuels Tax Funding Srce	9,295,674	17,338,610	26,634,284	18,543,727	112,961	7,977,596	26,634,284	0
Motor Vehicle Tax Funding Srce	30,630,014	1,126,604	31,756,618	29,536,751	634,206	1,585,661	31,756,618	0
Permanent Fund Funding Source	10,100	0	10,100	10,100	0	0	10,100	0
DOI General Funding Source	10,815,869	446,691	11,262,560	10,172,997	1,089,563	0	11,262,560	0
DOI Self Gov Funding Source	14,228,384	79,600	14,307,984	12,969,805	1,285,444	52,735	14,307,984	0
DOI Self Gov Roads Funding Srce	5,861,281	0	5,861,281	5,695,592	111,257	54,432	5,861,281	0
Dept of Transportation Fnd Src	72,048,214	0	72,048,214	71,762,954	185,417	99,843	72,048,214	0
DOI PL102-477 Funding Source	32,206,606	0	32,206,606	30,930,768	1,275,838	0	32,206,606	0
IHS Self Gov Health Funding Sr	373,330,199	0	373,330,199	320,471,473	25,858,726	27,000,000	373,330,199	0
IHS Self Gov TEH Funding Srce	17,006,563	296,000	17,302,563	17,018,061	284,502	0	17,302,563	0
IHS Self Gov Office Funding Srce	381,515	0	381,515	337,586	43,929	0	381,515	0
IHS Discretionary Funding Srce	175,000	0	175,000	45,000	0	130,000	175,000	0
DHHS General Funding Source	41,963,680	572,688	42,536,368	39,094,974	3,441,394	0	42,536,368	0
USDA Funding Source	19,930,571	995,583	20,926,154	20,090,014	836,140	0	20,926,154	0
Dept of Education Funding Srce	1,187,462	67,222	1,254,684	1,174,516	80,168	0	1,254,684	0
HUD Funding Source	33,429,793	316,667	33,746,460	32,791,336	638,457	316,667	33,746,460	0
Housing Proceeds Funding Srce	0	0	0	0	0	0	0	0
EPA Funding Source	2,091,552	0	2,091,552	1,866,048	225,504	0	2,091,552	0
Dept of Labor Funding Source	13,480,273	0	13,480,273	12,321,581	1,158,692	0	13,480,273	0
Federal Other Funding Source	10,111,211	156,094	10,267,305	9,263,523	403,682	600,100	10,267,305	0
State of Oklahoma Funding Srce	886,461	0	886,461	790,936	95,525	0	886,461	0
Private Funding Source	1,573,033	200,550	1,773,583	1,713,507	60,076	0	1,773,583	0
Indirect Cost Pool Funding Srce	49,984,063	4,500	49,988,563	49,988,563	0	0	49,988,563	0
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	5,635,685	0	5,635,685	5,635,685	0	0	5,635,685	0
Enterprise Funding Source	3,461,123	1,375,098	4,836,221	4,616,822	219,399	0	4,836,221	0
Other Funding Source	216,768	17,000	233,768	225,408	8,360	0	233,768	0
Debt Service Funding Source	0	0	0	0	0	0	0	0
Capital Projects Funding Source	126,318,186	27,000,000	153,318,186	153,318,186	0	0	153,318,186	0
Total	\$ 977,602,531	\$ 51,254,553	\$ 1,028,857,084	\$ 934,121,757	\$ 43,480,774	\$ 51,254,553	\$ 1,028,857,084	\$ -

Non Grant Requests

Oper Mod #4	999,493	01/31 E&F
Cap Mod #2	952,003	01/31 E&F

CAPITAL RECONCILIATION

LA 21-18	\$ 167,732,803
Cap Mod #1	111,808,391
Cap Mod #2	952,003

Total after pending Mod's **\$ 1,030,808,580**

Total Capital **\$ 280,493,197**

Operating (LA 22-18)	750,315,383	Cumulative Oper
Capital (LA 21-18)	280,493,197	Cumulative Cap
Grand Total	\$ 1,030,808,580	



CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight

Mem o

To: Janees Taylor, Chairman, Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 01/15/2018
Re: Review of Capital Budget Modification #2 – **Total \$ 952,003**

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
TOTAL GRANTS		\$ 0

B. MOD #2 Request - (1 budget) Increase in budget authority - \$ 952,003

1. MVT Highways Construction – 1052000 – Vehicle Tax: Modification requesting an increase in expenditure authorization of \$952,003 for the allocation of the 2018 Motor Vehicle Taxes. The original budget of \$7,751,671 was an estimate and the new budget total is \$8,703,674. The new budget total includes \$5,847,534 carryover and \$2,856,140 current allocation. The current allocation is an increase of \$142,759 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>
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,

A handwritten signature in blue ink that reads "Jody S. Reece". The signature is fluid and cursive, with the first name "Jody" being the most prominent part.

Jody S. Reece CPA, CIA, CMA
Executive Director of Financial Oversight
Office: 918-453-5573
Cell: 918-525-2017
Email: jody-reece@cherokee.org

CHEROKEE NATION - FY2019 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2018 - 09/30/2019	Budget Preparer	Phone:	4148
Contract Period:		Name:	Jackie Johnson-Reese	
Contract Number:		Accounting Unit Director/Manager	Phone:	5396
Accounting Fund:	1-General Fund	Name:	Michael Lynn	
Funding Source:	05-Vehicle Tax	Executive Director	Phone:	5248
AU Description:	MVT Highways Construction	Name:	Martha Ketcher	
Accounting Unit:	1052000	1st Person Responsible		
Date/Time Printed: 02-Jan-19 01:08 PM		Employee #	104869	

Notes:

PART-2

Staffing Summary:	FY 2019 REVISION 1	FY 2019 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:			-
TOTAL NUMBER OF EMPLOYEE-EQUIVALENTS	-	-	-

PART-3

Revenues: (Show as positive #)	Account #			Incr \ (Decr)
Carryover: "appropriated" PY	490000	\$8,703,674	\$7,751,671	\$ 952,003
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!				
Total Revenues		\$ 8,703,674	\$ 7,751,671	\$ 952,003

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		\$8,703,674		\$7,751,671	\$ 952,003
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			\$ 8,703,674		\$ 7,751,671	\$ 952,003
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (if blank or zero, must explain in Notes above)		14.05%		14.05%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 8,703,674		\$ 7,751,671	\$ 952,003

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 ==>		\$ 8,703,674		\$ 7,751,671	
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Excess\ (Deficit) of Revenues, Expenditures and Net Transfers		\$ -		\$ -	\$ -
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	AU 1051010	AU 1051011	AU 1051012	AU 1051020	AU 1052000	AU 1052010	AU 1054100
	SHS	Headstart	Immersion	Sch Coop	Roads Const	Roads Admin	Law Enforce
FY 2013 Available	106,250.49	113,495.06	12,171.82	334,743.98	3,395,834.62	376,766.87	284,389.10
FY 2013 Expenses	(76,574.89)	(113,495.00)	(12,168.82)	(124,658.72)	(885,842.00)	(151,844.73)	(247,669.25)
FY 2013 Carryover	29,675.60	0.06	3.00	210,085.26	2,509,992.62	224,922.14	36,719.85
FY 2013 MVT Allocation	102,368.44	82,380.92	28,360.65	360,073.62	1,705,611.95	189,512.44	290,268.72
FY 2014 Available	132,044.04	82,380.98	28,363.65	570,158.88	4,215,604.57	414,434.58	326,988.57
FY 2014 Available	132,044.04	82,380.98	28,363.65	570,158.88	4,215,604.57	414,434.58	326,988.57
FY 2014 Expenses	(92,962.66)	(82,381.00)	(27,376.66)	(370,891.95)	(2,147,330.60)	(154,401.44)	(254,834.73)
FY 2014 Carryover	39,081.38	(0.02)	986.99	199,266.93	2,068,273.97	260,033.14	72,153.84
FY 2014 MVT Allocation	107,851.84	41,591.80	30,691.88	429,988.26	2,036,786.56	226,309.62	343,585.72
FY 2015 Available	146,933.22	41,591.78	31,678.87	629,255.19	4,105,060.53	486,342.76	415,739.56
FY 2015 Available	146,933.22	41,591.78	31,678.87	629,255.19	4,105,060.53	486,342.76	415,739.56
FY 2015 Expenses	(98,409.86)	(41,591.00)	(6,886.89)	(352,659.01)	(1,144,154.18)	(160,323.43)	(336,173.46)
FY 2015 Carryover	48,523.36	0.78	24,791.98	276,596.18	2,960,906.35	326,019.33	79,566.10
FY 2015 MVT Allocation	121,097.49	30,108.94	34,410.22	492,435.26	2,332,588.07	259,176.45	454,512.27
FY 2016 Available	169,620.85	30,109.72	59,202.20	769,031.44	5,293,494.42	585,195.78	534,078.37
FY 2016 Available	169,620.85	30,109.72	59,202.20	769,031.44	5,293,494.42	585,195.78	534,078.37
FY 2016 Expenses	(135,892.50)	(30,108.94)	(54,270.89)	(333,210.65)	(1,213,882.35)	(174,599.52)	(412,982.26)
FY 2016 Carryover	33,728.35	0.78	4,931.31	435,820.79	4,079,612.07	410,596.26	121,096.11
FY 2016 MVT Allocation	124,525.72	25,304.69	33,628.60	528,699.84	2,504,367.67	278,263.07	476,944.46
March Budget Modification					375,000.00	(375,000.00)	
FY 2017 Available	158,254.07	25,305.47	38,559.91	964,520.63	6,958,979.74	313,859.33	598,040.57
FY 2017 Available	158,254.07	25,305.47	38,559.91	964,520.63	6,958,979.74	313,859.33	598,040.57
FY 2017 Expenses	(144,887.54)	(25,305.00)	(34,836.93)	(758,147.33)	(1,920,690.15)	(219,488.68)	(496,249.00)
FY 2017 Carryover	13,366.53	0.47	3,722.98	206,373.30	5,038,289.59	94,370.65	101,791.57
FY 2017 MVT Allocation	137,489.93	25,867.95	46,066.21	572,824.96	2,713,381.42	301,486.83	492,711.39
FY 2017 Adjustment (STEM)	4,150.00	4,150.00	4,150.00	(12,450.00)			
FY 2018 Available	155,006.46	30,018.42	53,939.19	766,748.26	7,751,671.01	395,857.48	594,502.96
FY 2018 Available	155,006.46	30,018.42	53,939.19	766,748.26	7,751,671.01	395,857.48	594,502.96
FY 2018 Expenses	(136,782.91)	(30,018.01)	(43,339.67)	(298,044.51)	(1,904,137.25)	(261,446.03)	(454,188.00)
FY 2018 Carryover	18,223.55	0.41	10,599.52	468,703.75	5,847,533.76	134,411.45	140,314.96
FY 2018 MVT Allocation	138,023.14	27,266.15	50,395.37	602,963.00	2,856,140.52	317,348.96	600,278.96
FY 2018 Adjustment (STEM)	4,000.00	4,000.00	4,000.00	(12,000.00)			
FY 2019 Available	160,246.69	31,266.56	64,994.89	1,059,666.75	8,703,674.28	451,760.41	740,593.92

Jody

Cherokee Nation Act/Resolution Proposal Form

ADMINISTRATIVE CLEARANCE

Dept/Program:

Signature/Initial _____ Date _____

Executive Director:

Signature/Initial _____ Date _____

Treasurer: (Required: Grants/Contracts/Budgets)

ARC for CAH 1/15/19
Signature/Initial _____ Date _____

Government Resources:

Signature/Initial _____ Date _____

Administration Approval:

1-15-19
J. Mc Brattenden
Signature/Initial _____ Date _____

LEGISLATIVE CLEARANCE:

Legal & Legislative Coordinator:

Doke 1/15/19
Signature/Initial _____ Date _____

Standing Committee & Date:

Executive Finance 1/31/19

Chairperson:

Taylor
Signature/Initial _____ Date _____

Returned to Presenter: _____

Date

Act

Resolution

TITLE: AN ACT AMENDING LEGISLATIVE ACT #21-18 AUTHORIZING THE COMPREHENSIVE BUDGET FOR FISCAL YEAR 2019 CAPITAL – MOD 02 ; AND DECLARING AN EMERGENCY

DEPARTMENT CONTACT: Gaylon Thompson

RESOLUTION PRESENTER: _____

COUNCIL SPONSOR: _____

NARRATIVE:

JAN 15 19 PM 3:15