

An Act

LEGISLATIVE ACT 16-24

AN ACT AMENDING LEGISLATIVE ACT #22-23 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2024 – Mod. 7 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 #22-23 Authorizing the Comprehensive Operating Budget for FY 2024 – Mod. 7**”.

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 2024” or subsequent amendment. The cumulative total of the budget is increased by **\$ 2,528,558** for a total budget authority of **\$ 3,109,058,969**. The following items are identified as components of such change:

Grants Received & Authorized per LA 22-23 (detail attached)	\$ 1,991,337
Modification Request (see Section 4 below)	<u>537,221</u>
Cumulative change in budget authority	<u>\$ 2,528,558</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #22-23 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 a decrease of **\$ 537,221** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 166,211**.
- B. An increase in the **DOI PL 102-477** budget authority of **\$ 300,000**.
- C. An increase in the **DOI Self Governance** budget authority of **\$ 71,010**.

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.

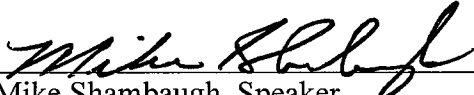
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

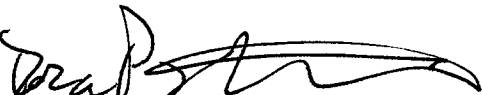
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 13th day of May, 2024



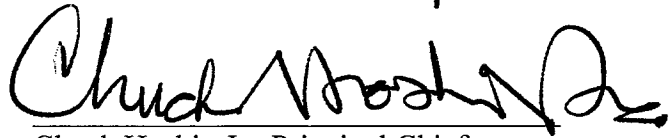
Mike Shambaugh, Speaker
Council of the Cherokee Nation

ATTEST:



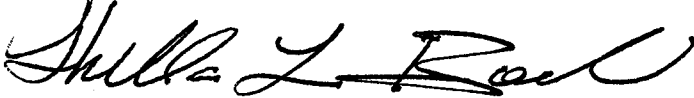
Dora Patzkowski, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 14th day of May, 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>	Victoria Vazquez	<u>Yea</u>
Lisa Hall	<u>Yea</u>	Dora Patzkowski	<u>Yea</u>
Dr. Mike Dobbins	<u>Absent</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 2024 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2024- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-TRIBE FUNDED	1	10103150 Cash Match For Grants	Nov Grants	-	-	\$ -
01-TRIBE FUNDED Total				\$ -	\$ -	\$ -
40-DHHS GENERAL	2	34013610 NARCHX James Cherokee	New	199,558	199,558	\$ -
	3	34015800 Harm Reduction	LA 22-23	113,895	113,895	\$ -
	4	34017000 LIHEAP	Dec Grants	6,027	6,027	\$ -
	5	34043700 LIHEAP Infrastructure Supplmnt	Dec Grants	730	730	\$ -
	6	34053400 Emory	LA 22-23	(73,328)	(73,328)	\$ -
	7	34057100 Novel Insights RADX UP	New	17,433	17,433	\$ -
40-DHHS GENERAL Total				\$ 264,315	\$ 264,315	\$ -
45-USDA	8	34578000 USDA RUS Distance Learning Technology	New	1,150,000	1,150,000	\$ -
45-USDA Total				\$ 1,150,000	\$ 1,150,000	\$ -
62-EPA	9	36225000 Sustainable Mgmt of Food Init	LA 22-23	(20,000)	(20,000)	\$ -
62-EPA Total				\$ (20,000)	\$ (20,000)	\$ -
70-DEPT LABOR	10	37025000 TLJC Operations	Jan Grants	347,022	347,022	\$ -
70-DEPT LABOR Total				\$ 347,022	\$ 347,022	\$ -
85-PRIVATE	11	38573000 Google Sponsorship Del Co RWD 10	New	250,000	250,000	\$ -
85-PRIVATE Total				\$ 250,000	\$ 250,000	\$ -
Grand Total				\$ 1,991,337	\$ 1,991,337	\$ -

April Grants - Reporting Only

CHEROKEE NATION
 PROPOSED FY 2024 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2024- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-TRIBE FUNDED	1	10100250 Cherokee Sports Teams	LA 22-23	-	100,000	\$ (100,000)
	2	10102960 Unappropriated Reserve	March Mod 6	-	(341,767)	\$ 341,767
	3	10103600 Tribal Election Fund	LA 22-23	-	241,767	\$ (241,767)
	4	10130000 Cherokee National Holiday	LA 22-23	166,211	166,211	\$ -
01-TRIBE FUNDED Total				\$ 166,211	\$ 166,211	\$ -
22-DOI SELF GOV	5	32210860 Cherokee Nation Camp Wild	New	71,010	71,010	\$ -
22-DOI SELF GOV Total				\$ 71,010	\$ 71,010	\$ -
23-DOI PL 102-477	6	32330000 477 Living Language Grant Program	New	300,000	300,000	\$ -
23-DOI PL 102-477 Total				\$ 300,000	\$ 300,000	\$ -
Grand Total				\$ 537,221	\$ 537,221	\$ -

Operating Mod #7 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2024

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	378,532,508	187,869,292	566,401,800	566,280,225	121,575	0	566,401,800	-
Department of Education	2,107,517	87,222	2,194,739	2,046,011	128,728	20,000	2,194,739	-
Department of Labor	19,009,958	0	19,009,958	18,104,402	905,556	0	19,009,958	-
Dept of Transportation Compact	104,572,358	0	104,572,358	104,180,666	291,692	100,000	104,572,358	-
DHHS General	95,270,652	692,099	95,962,751	89,376,761	6,585,990	0	95,962,751	-
DOI General	22,119,195	0	22,119,195	20,472,297	1,646,898	0	22,119,195	-
DOI PL 102-477	454,343,046	0	454,343,046	393,537,893	3,861,854	56,943,299	454,343,046	-
DOI Self Governance	60,552,304	79,600	60,631,904	56,984,949	3,621,955	25,000	60,631,904	-
Enterprise	1,813,061	6,840,071	8,653,132	8,522,381	130,751	0	8,653,132	-
EPA	3,334,720	0	3,334,720	3,098,989	235,731	0	3,334,720	-
Federal Other	883,808,798	0	883,808,798	879,013,813	2,150,514	2,644,471	883,808,798	-
HUD	67,566,167	1,877,501	69,443,668	66,063,970	302,197	3,077,501	69,443,668	-
Indirect Cost	87,568,049	11,250	87,579,299	87,579,299	0	0	87,579,299	-
IHS Discretionary	2,500,000	0	2,500,000	150,000	0	2,350,000	2,500,000	-
IHS Self Governance Health	957,067,233	0	957,067,233	778,124,932	49,240,355	129,701,946	957,067,233	-
IHS Self Governance Office	386,587	0	386,587	349,472	37,115	0	386,587	-
IHS Self Governance TEH	30,009,029	0	30,009,029	29,603,855	405,174	0	30,009,029	-
Internal Lease Pool	7,415,228	0	7,415,228	7,415,228	0	0	7,415,228	-
Motor Fuel Tax	11,605,384	23,516,884	35,122,268	24,898,770	98,498	10,125,000	35,122,268	-
Motor Vehicle Tax	41,559,994	779,342	42,339,336	40,892,188	924,017	523,131	42,339,336	-
Other	268,000	17,000	285,000	279,945	5,055	0	285,000	-
Permanent Funds	9,100	0	9,100	9,100	0	0	9,100	-
Private	3,726,684	0	3,726,684	3,685,868	40,816	0	3,726,684	-
State of Oklahoma	1,062,082	0	1,062,082	980,224	81,858	0	1,062,082	-
Tribe Funded	360,894,765	31,718,104	392,612,869	336,288,244	7,220,652	49,103,973	392,612,869	-
USDA	48,996,271	1,125,956	50,122,227	47,481,072	2,641,155	0	50,122,227	-
Total	\$ 3,646,098,690	\$ 254,614,321	\$ 3,900,713,011	\$ 3,565,420,554	\$ 80,678,136	\$ 254,614,321	\$ 3,900,713,011	\$ -

Non Grant Requests

Oper Mod #6 25,514,608 04/15 Council

Oper Mod #7 537,221 04/25 E&F

CAPITAL RECONCILIATION

LA 21-23	\$ 753,582,109
Cap Mod #1	120,038
Cap Mod #2	8,282,980
Cap Mod #3	55,720,744

Total Capital \$ 817,705,871

Total after pending Mod's \$ 3,926,764,840

Operating - cumulative total \$ 3,109,058,969
Capital - cumulative total 817,705,871

Grand Total \$ 3,926,764,840

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: 04/09/2024
Re: Review of Operating Budget Mod #7 – Total \$ 2,528,558

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># of Budgets</u>	<u>Amount</u>
DHHS General	6	\$ 264,315
U.S.D.A.	1	1,150,000
EPA	1	(20,000)
US Dept of Labor	1	347,022
Private	1	<u>250,000</u>

Total Grant Reporting **\$ 1,991,337**

Cash Match for Grants (10103150) – Start of Year

Cash Out: Grant Required	\$ 1,667,007
Appropriated for Cash Match (future grants)	<u>1,832,993</u>
Original Total Budget	<u>\$ 3,500,000</u>

Original Appropriated for Cash Match – for future grants	\$1,832,993	
Used: WIC FMNP Admin	(35,786)	Mod 2
USDA RUS Distance Learning Tech.	(150,000)	Mod 7
Balance Available for Future Grant Matching	<u>\$1,647,207</u>	

B. MOD #7 Request - Increase in budget authority - \$ 537,221

1. Cherokee Sports Teams – 10100250 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$100,000 due to increased demand. More has been paid out year to date than all of last year. Funding provided by reduction of unappropriated reserve in budget 2. The new budgeted expenditure total is \$250,000.

2. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting a decrease of \$ (341,767) in reserved by appropriation to provide the funding for the Cherokee Sports Teams and Tribal Election Fund. The new reserved by appropriation total is \$6,630,598.
3. Tribal Election Fund – 10103600 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$241,767 related to the special election in June. It shows an increase of 1.0 FTE but the total budgeted is \$10,000 for additional duty for already employed CN Security Officers during the Special Election. Funding provided by reduction of unappropriated reserve in budget 2. The new budgeted expenditure total is \$1,337,812.
4. Cherokee National Holiday – 10130000– Tribally Funded: Modification requesting an increase in expenditure authorization of \$166,211. Funding provided by unappropriated carryover due to increased sponsorships and CNH income. The new budgeted expenditure total is \$1,189,216 and the net expenditure total remains at \$778,005.
5. Cherokee Nation Camp Wild – 32210860 – DOI Self Governance: New budget requesting expenditure authorization of \$71,010 for a Tribal Forestry Summer Youth Camp. Specific funding for the pilot project received thought authority to obligate (ATO). See budget narrative for details.
6. 477 Living Language Grant Program – 32330000 – DOI PL 102-477: New budget requesting expenditure authorization of \$300,000. See the budget narrative and budget for details.

Summary:

After reviewing the submission of the operating modification by the 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