

An Act

Legislative Act: 21-13

AN ACT AUTHORIZING AND APPROVING THE FISCAL YEAR 2014 OPERATING BUDGET; AND DECLARING AN EMERGENCY

BE IT ENACTED BY THE COUNCIL OF THE CHEROKEE NATION:

Section 1. Title and Codification

This act shall be titled and codified as “The Comprehensive Operating Budget for Fiscal Year 2014”.

Section 2. Purpose: To comply with the Constitution and laws of the Cherokee Nation, to authorize funding for governmental operations and to provide full disclosure of finances, expenditures and revenues.

- A. The purpose of this enactment is intended to review, authorize, approve and ratify appropriations and planned expenditures from all sources in compliance with the specific laws governing appropriations (62 CNCA 31 & 32).
- B. The use of such funds shall be subject to public disclosure.
- C. The funding sources are to provide budget authority for expenditures of the Cherokee Nation’s Executive, Judicial and Legislative Departments (Branches), including any authorized Commissions, Boards, Authorities and Enterprises operated by the Nation.
- D. The funding sources include funds from compacts, grants, contracts, miscellaneous sources and contributions, dividends, revenues of enterprises, taxes, special and general fund sources, indirect costs or trust funds.
- E. This enactment shall govern the proper use of all funds during the course of business for Fiscal Year 2014. No other expenditure or use is authorized except as provided herein or as provided by subsequent amendments to this authorization, with only exception to the “Cherokee Nation Capital Appropriations Bill of Fiscal Year 2014”.

Section 3. Policy of Accountability:

- A. All funds under the care of the Cherokee Nation shall only be expended as authorized by this enactment unless amended.
- B. Any official who intentionally and willfully misuses, misapplies, diverts or embezzles the application or use of any public funds entrusted to the care of the Cherokee Nation from any sources may be prosecuted according to applicable criminal statutes.

- C. The enactment of this Act or any part thereof, does not ratify, condone or legalize any prior expenditure which may be incurred contrary to Cherokee law. Any unauthorized expenditures, misappropriations, or other illegal acts involving the finances of the Cherokee Nation or any of its subsidiaries may be prosecuted under applicable law or other appropriate administrative or legal remedies.

Section 4. Legislative History

- A. The Constitution and laws (Title 62 of the Cherokee Nation Code) provides the requirements for appropriations, review and authorization for the use of all funds.
- B. The budget estimates of revenues and expenditures for Fiscal Year 2014 to document funding availability and provide justifications for expenditures are incorporated herein.
- C. All previous resolutions, statutes and relevant Court Decisions as may be applicable are acknowledged.

Section 5. Legal Authorities Governing the Use of Funds.

- A. The Constitution of the Cherokee Nation.
- B. Applicable Cherokee Nation Statutes and the Cherokee Nation Code Annotated (CNCA).
- C. Applicable Federal law and regulations regarding contracts, compacts, grants and use of trust funds.

Section 6. Funding Allocations and Justifications

- A. The allocations from all sources of revenues have been proposed as estimates and justified by the Principal Chief for the Executive, the Chief Justice of the Supreme Court for the Judiciary and by the Speaker of the Council for the Legislative Branch.
- B. These proposed allocations for funding are hereby approved and incorporated herein as set forth in the justifications contained in the "Comprehensive Budget Estimates for Fiscal Year 2014" submitted by the Treasurer as revised and approved by the Council of the Cherokee Nation after hearings before the Executive and Finance Committee. The approved allocations from all sources are subject to the availability of funds as projected and estimated.

Section 7. Amounts Authorized and Required Reports to the Council.

- A. The budget authority for the Fiscal Year 2014 operating budget is \$565,858,575. The Executive, Judicial and Legislative Branches are authorized to expend such funds as set forth in the justifications subject to the continued availability of revenues.
- B. The Executive Branch shall provide monthly and annual financial reports in compliance with the Cherokee Constitution and laws and as the Tribal Council directs.

- C. Budget authority is also provided for financial obligations associated with debt service that are not shown as expenses in the Budget Justifications. Total budget authority is set forth and documented in the Principal Chief's budget estimates—incorporated herein, as revised by the Tribal Council through budget hearings and attached as “Exhibit – A” incorporated herein. Authority to expend grant funds as a result of future awards during FY2014 is authorized, provided that budget amendments adding new accounting units or adjustments to existing accounting units incorporated in the Comprehensive Budget for FY2014 are submitted to the Council within thirty days of the receipts of any such award or notice of funding adjustment.
- D. Indirect cost pool expenditures are limited to a rate negotiated with the U.S. Department of the Interior, Interior Business Center.
- E. The Tribal Council hereby gives authority to the Treasurer to request to re-appropriate any and all necessary unencumbered Fiscal Year 2013 appropriated fund balances and unexpended encumbrances of the Fiscal Year 2013 Operating Budget.

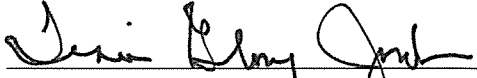
Section 8 Severability

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 (code section) 8. 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 and be in full force after its passage and approval.

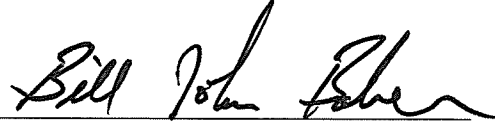
Enacted by the Council of the Cherokee Nation on the 29th day of August, 2013.


Tina Glory-Jordan, Speaker
Council of the Cherokee Nation

ATTEST:

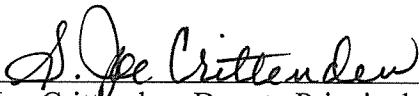

Jodie Fishinghawk, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 14th day of Sep., 2013.



Bill John Baker, Principal Chief
Cherokee Nation

ATTEST:



S. Joe Crittenden, Deputy Principal Chief
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Tina Glory-Jordan	<u>Yea</u>	Harley Buzzard	<u>Yea</u>
Joe Byrd	<u>Yea</u>	Chuck Hoskin, Jr.	<u>Yea</u>
David Walkingstick	<u>Yea</u>	Dick Lay	<u>Yea</u>
Don Garvin	<u>Yea</u>	Cara Cowan Watts	<u>Yea</u>
David W. Thornton, Sr.	<u>Yea</u>	Lee Keener	<u>Absent</u>
Janelle Fullbright	<u>Yea</u>	Janees Taylor	<u>Yea</u>
Frankie Hargis	<u>Yea</u>	Jack Baker	<u>Yea</u>
Jodie Fishinghawk	<u>Yea</u>	Julia Coates	<u>Yea</u>
Curtis Snell	<u>Yea</u>		

**CHEROKEE NATION
FY2014 BUDGET
ADJUSTMENTS TO PROPOSAL**

Exhibit - A

Adjustments derived from Legislative Review Hearings:

#	Program	Group	Funding Src	AU	Impact of adjustments to:			Explanation
					Sources	Uses	Net	
Proposed Budget - From Administration					\$ 658,752,059	\$ 658,443,729	\$ 308,330	
1.	General Fund Ops	Financial Resources	General Fund	1010280	(6,458)	850,000	(856,458)	to provide for CNWM operating needs
2.	Facilities Improvement	Management Resources	General Fund	1010306		(600,000)	600,000	to provide for increases
3.	Indirect Cost Shortfall	Financial Resources	General Fund	1010310		(200,000)	200,000	to provide for increases
4.	Employee Performance Incentive	Financial Resources	General Fund	1010480		(200,000)	200,000	to provide for increases
5.	Gaming Commission	Gaming Commission	General Fund	1011040	(430,000)	(430,000)	-	to maintain flat budget
6.	CN Historical Society	Education Services	General Fund	1010220		(76,000)	76,000	to maintain flat budget
7.	Jurisdictional Outreach	Community Services	General Fund	1010579		50,000	(50,000)	program subsidy
8.	Tribal Election Fund	Election Commission	General Fund	1010360		50,000	(50,000)	program subsidy for special election
9.	Charitable Contributions	Office of the Principal Chief	General Fund	1010042		325,000	(325,000)	in district improvements
10.	Charitable Contributions	Office of the Principal Chief	General Fund	1010042		(11,000)	11,000	reduce unearmarked balance
11.	Charitable Contributions	Office of the Principal Chief	General Fund	1010042		5,000	(5,000)	War Pony
12.	Charitable Contributions	Office of the Principal Chief	General Fund	1010042		5,000	(5,000)	Native American Fellowship Corp
13.	Charitable Contributions	Office of the Principal Chief	General Fund	1010042		1,000	(1,000)	Vinita Indian Territory Coalition
14.	Charitable Contributions	Office of the Principal Chief	General Fund	1010042		(10,000)	10,000	reduce unearmarked balance
15.	Charitable Contributions	Office of the Principal Chief	General Fund	1010042		10,000	(10,000)	Will Rogers Park Renovation
16.	Meth Initiative	Marshal Service	General Fund	1010145		(205,458)	205,458	to provide for increases
17.	Cash Reserve	Financial Resources	General Fund	1010300	6,458	6,458	-	add'l cash reserve req'd from above
18.	Marshal Service DOI	Marshal Service	DOI General	3221100	205,458	205,458	-	shift funding from GF

Total Adjustments to Proposed Budget	\$ (224,542)	\$ (224,542)	\$ -
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Total FY2014 Budget After Adjustments	\$ 658,527,517	\$ 658,219,187	\$ 308,330
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Itemized Adjustments by Funding Sources

General Fund - Proposed	127,270,704	127,263,398	7,306
Adjustments	(430,000)	(430,000)	-
General Fund - Adjusted	126,840,704	126,833,398	7,306

DOI SG Compact - Proposed	14,099,626	14,099,626	-
Adjustments	205,458	205,458	-
DOI SG Compact - Adjusted	14,305,084	14,305,084	-

Total of Adjustments	\$ (224,542)	\$ (224,542)	\$ -
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APPROPRIATION RECONCILIATION:

Capital Budget - Proposed	91,848,112	92,960,612	(1,112,500)
Adjustments	-	(600,000)	600,000
Capital Budget - Adjusted	91,848,112	92,360,612	(512,500)

Operating Budget - Proposed	566,903,947	565,483,117	1,420,830
Adjustments	(224,542)	375,458	(600,000)
Operating Budget - Adjusted	566,679,405	565,858,575	820,830