

An Act

LEGISLATIVE ACT 23-14

AN ACT AMENDING LEGISLATIVE ACT #21-13 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2014 – Mod. 12; 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 #21-13 Authorizing the Comprehensive Operating Budget for FY 2014 – Mod. 12**”.

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 2014” or subsequent amendment. The cumulative total of the budget is increased by **\$ 5,458,885** for a total budget authority of **\$ 623,870,657**. The following items are identified as components of such change:

Grants Received & Authorized per LA-21-13 (detail attached)	\$ 1,152,888
Modification Request (see Section 4 below)	<u>4,305,997</u>
Cumulative change in budget authority	<u>\$ 5,458,885</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #21-13 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 **\$ 4,305,997** to wit:

- A. An increase in the **General Fund** budget authority of **\$ 2,493,051**.
- B. An increase in the **Motor Fuel Tax** budget authority of **\$ 687,000**.
- C. An increase in the **Indirect Cost Pool** budget authority of **\$ 3,878**.

D. An increase in the **DOI – General** budget authority of **\$ 1,073,394.**

E. An increase in the **DOI – Self Governance** budget authority of **\$ 48,674.**

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.

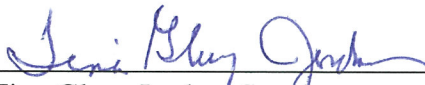
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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 28th day of August, 2014



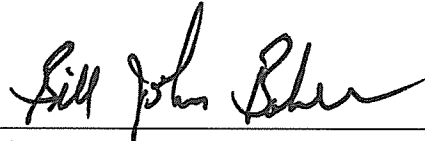
Tina Glory Jordan, Speaker
Council of the Cherokee Nation

ATTEST:



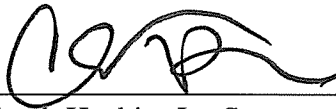
Jodie Fishinhawk, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 28th day of August, 2014



Bill John Baker, Principal Chief
Cherokee Nation

ATTEST:



Chuck Hoskin, Jr., Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Tina Glory Jordan	<u>Yea</u>	Harley Buzzard	<u>Yea</u>
Joe Byrd	<u>Yea</u>	Victoria Vazquez	<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>Yea</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>Absent</u>
Curtis Snell	<u>Yea</u>		

CHEROKEE NATION
 PROPOSED FY 2014 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2014 Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
40-DHHS-General	1	3402100 CDC Breast & Cervical Cancer	LA 21-13	1,085,431	1,085,431	\$ -
40-DHHS-General Total				\$ 1,085,431	\$ 1,085,431	\$ -
45-USDA	2	3454300 RBOG	New	5,645	5,645	\$ -
45-USDA Total				\$ 5,645	\$ 5,645	\$ -
62-EPA	3	3622370 SUPERFUND	LA 06-14 Feb Grant	20,000	20,000	\$ -
62-EPA Total				\$ 20,000	\$ 20,000	\$ -
80-Oklahoma	4	3801110 VOCA	LA 21-13	10,562	10,562	\$ -
	5	3802300 MPOWER OSDH	LA 21-13	31,250	31,250	\$ -
80-Oklahoma Total				\$ 41,812	\$ 41,812	\$ -
Grand Total				\$ 1,152,888	\$ 1,152,888	\$ -

Grants - Reporting Only

CHEROKEE NATION
PROPOSED FY 2014 AMENDMENT
Sorted by Funding Source

Funding Source	Ref # by FS	Program/Purpose	FY 2014 Prior LA	Data		
				Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010042 Charitable Contributions	Mod 11	-	(11,513)	\$ 11,513
	2	1010169 Sequoyah Activity Fund	NEW	90,000	90,000	\$ -
	3	1010280 General Fund Operations	LA 09-14	2,400,000	2,369,695	\$ 30,305
	4	1011070 Cherokee Publications GF	LA 10-14	4,739	4,739	\$ -
	5	1011071 CN Publications Sub Donations	LA 10-14	8,617	8,617	\$ -
	6	1012350 Land Development	LA 10-14	20,000	31,513	\$ (11,513)
01-Cherokee Nation Total				\$ 2,523,356	\$ 2,493,051	\$ 30,305
02-Motor Fuel Tax	7	1024001 MFT Higher Ed Scholarships	LA 09-14	687,000	687,000	\$ -
02-Motor Fuel Tax Total				\$ 687,000	\$ 687,000	\$ -
04-Indirect Cost Pool	8	2041030 Cherokee Publications IDC	LA 10-14	3,878	3,878	\$ -
04-Indirect Cost Pool Total				\$ 3,878	\$ 3,878	\$ -
20-DOI - General	9	3200000 SHS Education Admin	LA 21-13	258,220	258,220	\$ -
	10	3201100 SHS Facilities Projects	LA 06-14 Feb Grant	815,174	815,174	\$ -
20-DOI - General Total				\$ 1,073,394	\$ 1,073,394	\$ -
22-DOI - Self Governance	11	3221900 Competitive Projects	LA 14-14	48,674	48,674	\$ -
22-DOI - Self Governance Total				\$ 48,674	\$ 48,674	\$ -
Grand Total				\$ 4,336,302	\$ 4,305,997	\$ 30,305

Operating Mod# 12 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2014

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	91,581,515	1,791,757	93,373,272	81,190,341	4,603,010	7,579,921	93,373,272	0
Motor Fuels Tax Funding Srce	10,822,938	15,196,108	26,019,046	15,901,006	171,764	9,946,276	26,019,046	0
Motor Vehicle Tax Funding Srce	20,457,224	450,000	20,907,224	19,168,539	460,260	1,278,425	20,907,224	0
Permanent Fund Funding Source	10,530	0	10,530	10,530	0	0	10,530	0
DOI General Funding Source	12,830,540	0	12,830,540	12,035,464	795,076	0	12,830,540	0
DOI Self Gov Funding Source	14,632,344	79,600	14,711,944	13,427,668	1,273,476	10,800	14,711,944	0
DOI Self Gov Roads Funding Src	23,844,432	0	23,844,432	23,616,471	141,088	86,873	23,844,432	0
Dept of Transportation Fnd Src	47,825,387	0	47,825,387	47,566,718	158,826	99,843	47,825,387	0
DOI PL 102-477 Funding Source	16,989,155	521,902	17,511,057	16,335,214	1,175,843	0	17,511,057	0
IHS Self Gov Health Funding Sr	257,862,322	765,009	258,627,331	238,477,178	17,500,153	2,650,000	258,627,331	0
IHS Self Gov TEH Funding Src	8,342,737	0	8,342,737	7,966,189	376,548	0	8,342,737	0
IHS Self Gov Office Funding Src	322,788	0	322,788	284,719	38,069	0	322,788	0
IHS Discretionary Funding Srce	68,400	0	68,400	30,000	0	38,400	68,400	0
DHHS General Funding Source	38,917,877	516,894	39,434,771	35,634,621	3,200,150	600,000	39,434,771	0
USDA Funding Source	18,371,376	775,440	19,146,816	17,867,792	779,024	500,000	19,146,816	0
Dept of Education Funding Srce	1,258,838	80,307	1,339,145	1,220,995	118,150	0	1,339,145	0
HUD Funding Source	47,830,510	247,211	48,077,721	45,745,805	1,881,916	450,000	48,077,721	0
Housing Proceeds Funding Src	0	0	0	0	0	0	0	0
EPA Funding Source	1,920,581	0	1,920,581	1,714,505	206,076	0	1,920,581	0
Dept of Labor Funding Source	6,926,722	0	6,926,722	6,255,505	671,217	0	6,926,722	0
Federal Other Funding Source	3,525,748	33,834	3,559,582	2,679,854	129,728	750,000	3,559,582	0
State of Oklahoma Funding Srce	1,182,118	0	1,182,118	1,069,476	112,642	0	1,182,118	0
Private Funding Source	441,113	183,222	624,335	563,142	61,193	0	624,335	0
Indirect Cost Pool Funding Src	40,912,737	69,165	40,981,902	40,712,895	0	0	40,712,895	269,007
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	4,202,608	0	4,202,608	4,202,608	0	0	4,202,608	0
Enterprise Funding Source	1,401,908	1,700,000	3,101,908	2,641,711	0	0	2,641,711	460,197
Other Funding Source	199,471	17,000	216,471	204,836	11,635	0	216,471	0
Debt Service Funding Source	0	2,650,000	2,650,000	2,650,000	0	0	2,650,000	0
Capital Projects Funding Sourc	20,065,226	4,153,861	24,219,087	18,978,315	0	5,240,772	24,219,087	0
Total	\$ 692,747,145	\$ 29,231,310	\$ 721,978,455	\$ 658,152,097	\$ 33,865,844	\$ 29,231,310	\$ 721,249,251	\$ 729,204

Non Grant Requests

CAPITAL RECONCILIATION	
LA-22-13 CAP	\$ 92,360,612
Mod-1 Capital	5,000,000 10/21 Council
Mod-2 Capital	1,554,468 02/10 Council
Mod-3 Capital	521,902 03/10 Council
Mod-4b Capital	150,000 04/14 Council
Mod-5a Capital	3,300,000 05/12 Council
Mod-6 Capital	167,130 06/16 Council
Mod-7 Capital	382,739 07/14 Council
Mod-8 Capital	3,334 07/31 E&F
Mod-9 Capital	- 08/28 E&F
Total Capital	\$ 103,440,185

Mod-11a Oper Req	1,755,594 07/31 E&F
Mod-12 Oper Req	4,305,997 08/28 E&F
Total after pending Mod's	\$ 727,310,842

Operating (LA21-13)	\$ 623,870,657 Cumulative Oper
Capital (LA-22-13)	103,440,185 Cumulative Cap
Grand Total	\$ 727,310,842



CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight

M e m o

To: Jodie Fishinghawk, Chair, Executive & Finance Committee &
 Janees Taylor, Co-Chair, Executive & Finance Committee

From: Jody S. Reece

CC: Executive & Finance Committee

Date: 08/14/2014

Re: Review of Operating Budget Modification #12 – **Total \$ 5,458,885**

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</u>	<u>Amount</u>
DHHS-General	1 – carryover reconciliation and new award	\$ 1,085,431
USDA	1 – carryover reconciliation	5,645
EPA	1 – carryover reconciliation and new award	20,000
Oklahoma	2 – carryover reconciliations and new awards	41,812
TOTAL GRANTS		<u>\$ 1,152,888</u>

General Fund Cash Match for Grants (1010315) – In the original budget of \$2,300,072, there was \$1,550,072 in Cash Out: Grant Required and \$750,000 in Appropriated for Cash Match for future grants.

Original Appropriated for Cash Match (future grants)	\$ 750,000	
Used: ICDBG Retail Incubator (3552600)	(208,101)	October reporting
Vocational Rehab Service (3507000)	(13,153)	May Reporting
Federal Transit Program (3753300)	(30,000)	June Reporting
Food Distribution Other (3453451)	(14,222)	July Reporting
Food Warehouse (3453454)	(18,026)	July Reporting
Federal Transit Program (3753300)	(3,334)	July Reporting
Reduction for Elect Comm & Day Training	<u>(329,500)</u>	July Request
Balance Available	<u>\$ 133,664</u>	

B. MOD #12 Request - (11 budgets) Increase in budget authority - \$ 4,305,997

1. Charitable Contributions – 1010042 – General Fund: Modification requesting a decrease in expenditure authorization of \$11,513. This will fund the additional need request for the CN Rodeo in Land Development item 6.

2. Sequoyah Activity Fund – 1010169 – General Fund: New budget requesting expenditure authorization of \$90,000 to bring the SHS Activity Fund under the Cherokee Nation and its financial systems. Revenues are also budgeted at \$90,000 so this is a net zero budget.
3. General Fund Operations – 1010280 – General Fund: Modification requesting an increase in expenditure authorization of \$2,369,695. Funds are provided by a transfer in of \$2,400,000 from the Tribal Complex Roof Replacement budget in the Capital Mod #9 request. The \$2,369,695 will be transferred out to the following: MFT Higher Ed Scholarships - \$687,000 (item 7.), SHS Education Administration - \$1,258,935 (item 9.), and SHS Facilities Projects - \$423,760 (item 10.)
4. Cherokee Publications GF – 1011070 – General Fund: Modification requesting an increase in expenditure authorization of \$4,739 from additional donations received on CN Publications Subscriptions Donations in item 5.
5. CN Publications Subscriptions Donations – 1011071 – General Fund: Modification requesting an increase in expenditure authorization of \$8,617 from an increase in estimated donations. This \$8,617 will be transferred out to items 4 (55%) and 8 (45%).
6. Land Development – 1012350 – General Fund: Modification requesting an increase in expenditure authorization of \$31,513 for the CN Rodeo. The funds are provided by \$20,000 for sponsorships and \$11,513 (\$10,000 + IDC) from funding freed up in Charitable Contributions in item 1.
7. MFT Higher Ed Scholarships – 1024001 – Motor Fuel Tax: Modification requesting an increase in expenditure authorization of \$687,000 for scholarships due to a growth of 300 students. This will bring the total for this budget to \$11,203,500. Of the total, \$5,259,668 is from Motor Fuels Tax (MFT) and the balance of \$5,943,832 is provided from the General Fund.
8. Cherokee Publications IDC – 2041030 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$3,878 from additional donations received on CN Publications Subscriptions Donations in item 5.
9. SHS Education Administration – 3200000 – DOI General: Modification requesting an increase in expenditure authorization of \$258,220. The Grant Revenues are reduced by \$1,001,465, Contributions and Donations are increased by \$300, Other Income is increased by \$450, Operating Expenditures are increased by \$258,220 as already mentioned, and the balance is funded by a Transfer In of \$1,258,935 from General Fund Operations in item 3.
10. SHS Facilities Projects – 3201100 – DOI General: Modification requesting an increase in expenditure authorization of \$815,174. These funds are provided by a \$423,760 transfer in from General Fund Operations in item 3 and additional grant revenue of \$391,414. The total budget and project list attached is now \$2,743,897.
11. Competitive Projects – 3221900 – DOI Self Governance: Modification requesting an increase in expenditure authorization of \$48,674 from additional earmarked funding. \$22,574 is for Tar Creek and \$26,100 is for National Zinc. The new total for this budget is now \$164,674.

Summary:

After reviewing the submission of Mod #12 by administration, I find no technical issues surrounding these requests, nor do I have any concerns related to their respective carryover estimates. If I can provide any further information, please do not hesitate to contact me.

Respectfully,

