

An Act

LEGISLATIVE ACT 03-18

AN ACT AMENDING LEGISLATIVE ACT #25-17 AUTHORIZING THE COMPREHENSIVE CAPITAL BUDGET FOR FISCAL YEAR 2018 – 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 #25-17 Authorizing the Comprehensive Capital Budget for FY 2018 – 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 2018” or subsequent amendment. The cumulative total of the capital budget is increased by **\$ 2,359,828** for a total capital budget authority of **\$ 251,072,925**. The following items are identified as the components of such change:

Grants Received & Authorized per L.A. 25-17 (detail attached)	\$	0
Modification Request (per Section 4 below)		2,359,828
Cumulative change in budget authority		\$ 2,359,828

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #25-17 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 **\$ 2,359,828**.

A. An increase in the **Motor Vehicle Tax** budget authority of **\$ 2,359,828**.

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.

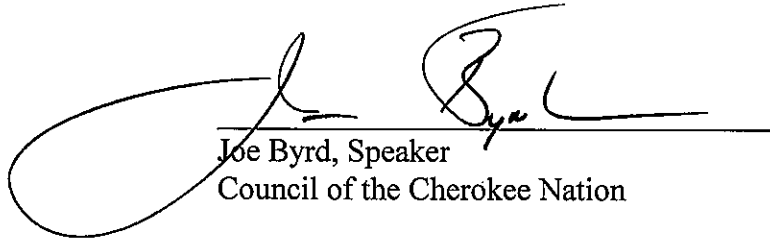
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

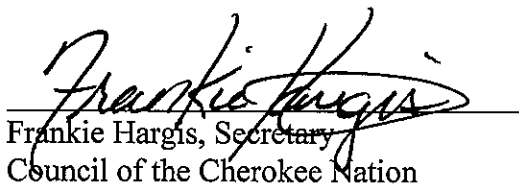
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Passed by the Cherokee Council on the 12th day of February, 2018



Joe Byrd, Speaker
Council of the Cherokee Nation

ATTEST:



Frankie Hargis, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 16th day of February 2018



Bill John Baker, Principal Chief
Cherokee Nation

ATTEST:



Chuck Hoskin, Jr., Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Rex Jordan	<u>YEA</u>	Janees Taylor	<u>YEA</u>
David Walkingstick	<u>YEA</u>	Dick Lay	<u>YEA</u>
Joe Byrd	<u>YEA</u>	Keith Austin	<u>YEA</u>
Shawn Crittenden	<u>YEA</u>	Harley Buzzard	<u>YEA</u>
Bryan Warner	<u>YEA</u>	Frankie Hargis	<u>YEA</u>
E.O. "Junior" Smith	<u>YEA</u>	Victoria Vazquez	<u>YEA</u>
Mike Dobbins	<u>YEA</u>	Wanda Hatfield	<u>YEA</u>
Buel Anglen	<u>YEA</u>	Mary Baker Shaw	<u>ABSENT</u>
Mike Shambaugh	<u>YEA</u>		

CHEROKEE NATION
 PROPOSED FY 2018 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2018 Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
05-Vehicle Tax	1	1052000 MVT Highways Construction	LA 25-17	2,359,828	2,359,828	\$ -
05-Vehicle Tax Total				\$ 2,359,828	\$ 2,359,828	\$ -
Grand Total				\$ 2,359,828	\$ 2,359,828	\$ -

Capital Mod #2 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2018

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	96,905,913	661,398	97,567,311	80,236,387	4,905,625	12,425,299	97,567,311	0
Motor Fuels Tax Funding Srce	9,288,770	17,324,706	26,613,476	18,538,315	104,469	7,970,692	26,613,476	0
Motor Vehicle Tax Funding Srce	25,351,989	1,126,604	26,478,293	24,673,484	514,451	1,290,358	26,478,293	0
Permanent Fund Funding Source	10,100	0	10,100	10,100	0	0	10,100	0
DOI General Funding Source	11,490,357	0	11,490,357	9,917,546	1,572,811	0	11,490,357	0
DOI Self Gov Funding Source	13,379,515	79,600	13,459,115	12,283,686	1,129,515	45,914	13,459,115	0
DOI Self Gov Roads Funding Srce	8,312,217	0	8,312,217	8,162,149	129,867	20,201	8,312,217	0
Dept of Transportation Frnd Srce	72,048,214	0	72,048,214	71,786,009	162,362	99,843	72,048,214	0
DOI PL102-477 Funding Source	26,756,697	0	26,756,697	25,711,458	1,045,239	0	26,756,697	0
IHS Self Gov Health Funding Sr	289,658,411	206,647	289,865,058	269,097,540	20,767,518	0	289,865,058	0
IHS Self Gov TEH Funding Srce	8,972,850	0	8,972,850	8,677,485	295,365	0	8,972,850	0
IHS Self Gov Offic Funding Srce	322,788	0	322,788	288,476	34,312	0	322,788	0
IHS Discretionary Funding Srce	75,000	0	75,000	35,000	0	40,000	75,000	0
DHHS General Funding Source	38,404,967	557,804	38,962,771	35,804,478	3,158,293	0	38,962,771	0
USDA Funding Source	19,756,874	867,521	20,624,395	19,858,099	766,296	0	20,624,395	0
Dept of Education Funding Srce	1,130,919	67,222	1,198,141	1,140,593	57,548	0	1,198,141	0
HUD Funding Source	33,145,349	579,089	33,724,438	32,913,977	507,794	302,667	33,724,438	0
Housing Proceeds Funding Srce	0	0	0	0	0	0	0	0
EPA Funding Source	1,855,173	0	1,855,173	1,655,572	199,601	0	1,855,173	0
Dept of Labor Funding Source	10,342,953	0	10,342,953	9,383,554	959,399	0	10,342,953	0
Federal Other Funding Source	8,099,251	74,143	8,173,394	5,683,714	289,680	2,200,000	8,173,394	0
State of Oklahoma Funding Srce	1,491,843	0	1,491,843	1,374,089	117,754	0	1,491,843	0
Private Funding Source	303,285	152,987	456,272	410,951	45,321	0	456,272	0
Indirect Cost Pool Funding Srce	47,229,321	900	47,230,221	47,230,221	0	0	47,230,221	0
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	5,427,293	0	5,427,293	5,427,293	0	0	5,427,293	0
Enterprise Funding Source	3,376,189	886,000	4,262,189	4,060,725	201,464	0	4,262,189	0
Other Funding Source	225,000	17,000	242,000	234,124	7,876	0	242,000	0
Debt Service Funding Source	0	0	0	0	0	0	0	0
Capital Projects Funding Sourc	149,627,298	2,000,000	151,627,298	151,420,651	0	206,647	151,627,298	0
Total	\$ 882,988,236	\$ 24,601,621	\$ 907,589,857	\$ 846,015,676	\$ 36,972,560	\$ 24,601,621	\$ 907,589,857	\$ -

CAPITAL RECONCILIATION	
LA 25-17	\$ 246,713,097
Cap Mod #1	2,000,000
Cap Mod #2	2,359,828
Total Capital	\$ 251,072,925

Non Grant Requests	
Cap Mod #2 Req	2,359,828
Oper Mod #5 Req	1,235,074
Oper Mod #4 Req	1,226,266
Total after pending Mod's	\$ 912,411,025

Operating (LA 26-17)	661,338,100	Cumulative Oper
Capital (LA 25-17)	251,072,925	Cumulative Cap
Grand Total	\$ 912,411,025	



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: 01/03/2018
Re: Review of Capital Budget Modification #2 – **Total \$ 2,359,828**

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 - \$ 2,359,828

1. MVT Highways Construction – 1052000 – Vehicle Tax: Modification requesting an increase in expenditure authorization of \$2,359,828 for the allocation of the 2017 Motor Vehicle Taxes. The original budget of \$5,391,843 was an estimate and the new budget total is \$7,751,671. The new budget total includes \$5,038,290 carryover and \$2,713,381 current allocation. The current allocation is an increase of \$209,013 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.

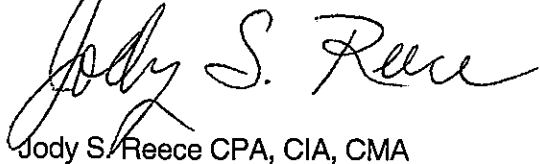
Total Roads Construction Allocation:

2018 allocation from 2017 revenues	\$2,713,381 (\$180,892 per council member)
2017 allocation from 2016 revenues	\$2,504,368 (\$166,958 per council member)
2016 allocation from 2015 revenues	\$2,332,588 (\$155,505 per council member)
2015 allocation from 2014 revenues	\$2,036,787 (\$135,786 per council member)
2014 allocation from 2013 revenues	\$1,705,612 (\$113,707 per council member)
2013 allocation from 2012 revenues	\$1,585,629 (\$105,709 per council member)

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 black ink that reads "Jody S. Reece". The signature is written in a cursive style with a large, stylized initial "J".

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

PART-1

Budget Period:	10/01/2017 - 09/30/2018	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
AJ Description:	MVT Highways Construction	Name:	Ron Qualls
Accounting Unit:	1052000	1st Person Responsible	
	Place IDC Rate In Part 4 Below	Employee #	104869
Date/Time Printed:	27-Dec-17 10:32 AM		

Notes:

PART-2

Staffing Summary:	FY 2018 REVISION 1	FY 2018 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:	Account #			Incr \ (Decr)
Carryover: "appropriated" PY	490000	\$ 7,751,671	\$ 5,391,843	\$ 2,359,828
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		\$ 7,751,671	\$ 5,391,843	\$ 2,359,828

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		\$ 7,751,671		\$ 5,391,843	\$ 2,359,828
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			\$ 7,751,671		\$ 5,391,843	\$ 2,359,828
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		13.10%		13.10%		
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 7,751,671		\$ 5,391,843	\$ 2,359,828

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 ==>		\$ 7,751,671	\$ 5,391,843	
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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
FY 2011 Budget	107,495.53	120,666.64	33,026.43		2,845,334.84	560,396.75	209,314.78
FY 2011 Expenses	(107,949.45)	(93,479.35)	(16,380.86)		(756,895.35)	(402,281.97)	(203,047.62)
FY 2012 Carryover	(453.92)	27,187.29	16,645.57		2,088,439.49	158,114.78	6,267.16
FY 2011 MVT - Transfer In	90,245.18	90,772.93	14,777.00		1,793,670.21	165,963.36	252,202.94
FY 2012 Budget	89,791.26	117,960.22	31,422.57		3,882,109.70	324,078.14	258,470.10
FY 2012 Budget	89,791.26	117,960.22	31,422.57		3,882,109.70	324,078.14	258,470.10
FY 2012 Expenses	(81,036.57)	(90,772.92)	(45,888.95)		(2,071,904.56)	(123,492.32)	(232,409.00)
FY 2013 Carryover	8,754.69	27,187.30	(14,466.38)		1,810,205.14	200,585.82	26,061.10
FY 2012 MVT - Transfer In	97,495.80	86,307.76	26,638.20		1,585,629.48	176,181.05	258,328.00
FY 2013 Budget	106,250.49	113,495.06	12,171.82	334,744.00	3,395,834.62	376,766.87	284,389.10
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	107,368.44	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)	(336,175.46)
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	(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

**ADMINISTRATIVE
CLEARANCE**

Dept/Program:

Signature/Initial Date

Executive Director:

Signature/Initial Date

Treasurer: (Required:
Grants/Contracts/Budgets)

ARC for LAH 1/2/18
Signature/Initial Date

Government Resources:

Signature/Initial Date

Administration Approval:

[Signature] 1/4/18
Signature/Initial Date

LEGISLATIVE CLEARANCE:

Legal & Legislative Coordinator:

[Signature] 1/3/18
Signature/Initial Date

Standing Committee & Date:

Executive Finance 1/17/18

Chairperson:

[Signature]
Signature/Initial Date

Returned to Presenter:

Date

**Cherokee Nation
Act/Resolution Proposal Form**

Act Resolution

TITLE: AN ACT AMENDING LEGISLATIVE ACT #25-17 AUTHORIZING
THE COMPREHENSIVE BUDGET FOR FISCAL YEAR 2018
CAPITAL - MOD 2 ; AND DECLARING AN EMERGENCY

DEPARTMENT CONTACT: Gaylon Thompson

RESOLUTION PRESENTER: _____

COUNCIL SPONSOR: _____

NARRATIVE: