



An Act

LEGISLATIVE ACT 02-20

AN ACT AMENDING LEGISLATIVE ACT #14-19 AUTHORIZING THE COMPREHENSIVE CAPITAL BUDGET FOR FISCAL YEAR 2020 – 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 #14-19 Authorizing the Comprehensive Capital Budget for FY 2020 – 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 2020” or subsequent amendment. The cumulative total of the capital budget is increased by \$ 317,240 for a total capital budget authority of \$ 237,532,366. The following items are identified as the components of such change:

Grants Received & Authorized per L.A. 14-19 (detail attached)	\$	0
Modification Request (per Section 4 below)		<u>317,240</u>
Cumulative change in budget authority	\$	<u>317,240</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #14-19 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 \$ 317,240.

A. An increase in the **Motor Vehicle Tax** budget authority of \$ 317,240.

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.

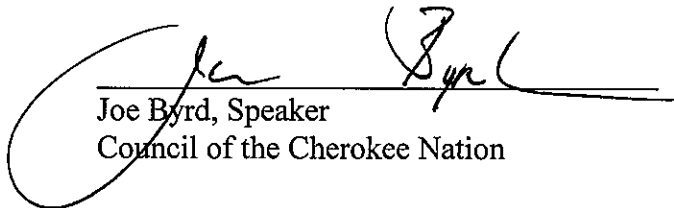
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

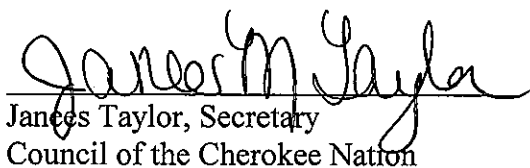
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Passed by the Cherokee Council on the 10th day of February, 2020



Joe Byrd, Speaker
Council of the Cherokee Nation

ATTEST:



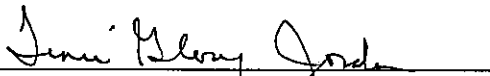
James Taylor, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 12th day of February 2020



Chuck Hoskin, Jr., Principal Chief
Cherokee Nation

ATTEST:



Tina Glory Jordan, Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Rex Jordan	<u>Yea</u>	Harley Buzzard	<u>Yea</u>
Joe Byrd	<u>Yea</u>	Victoria Vazquez	<u>Yea</u>
Wes Nofire	<u>Yea</u>	Dora Smith Patzkowski	<u>Yea</u>
Dr. Mike Dobbins	<u>Yea</u>	Joe Deere	<u>Yea</u>
E.O. "Jr." Smith	<u>Yea</u>	Keith Austin	<u>Yea</u>
Daryl Legg	<u>Yea</u>	Janees Taylor	<u>Yea</u>
Canaan Duncan	<u>Yea</u>	Mary Baker Shaw	<u>Yea</u>
Shawn Crittenden	<u>Yea</u>	Julia Coates	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>		

CHEROKEE NATION
 PROPOSED FY 2020 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2020 Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
05-Vehicle Tax	1	1052000 MVT Highways Const	LA-24-19	317,240	317,240	\$ -
05-Vehicle Tax Total				\$ 317,240	\$ 317,240	\$ -
Grand Total				\$ 317,240	\$ 317,240	\$ -

Capital Mod #2 Request

**COMPREHENSIVE BUDGET
FOR FISCAL YEAR 2020**

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	134,885,098	1,868,464	136,753,562	113,945,946	5,385,375	17,422,241	136,753,562	0
Motor Fuels Tax Funding Src	10,834,078	17,476,357	28,310,435	19,695,466	99,469	8,515,500	28,310,435	0
Motor Vehicle Tax Funding Src	32,881,436	1,099,204	33,980,640	32,065,400	631,657	1,283,583	33,980,640	0
Permanent Fund Funding Source	10,100	0	10,100	10,100	0	0	10,100	0
DOI General Funding Source	11,185,835	538,897	11,724,732	10,641,900	1,082,832	0	11,724,732	0
DOI Self Gov Funding Source	14,080,626	79,600	14,160,226	12,979,681	1,148,045	32,500	14,160,226	0
DOI Self Gov Roads Funding Src	5,708,071	0	5,708,071	5,608,337	36,175	63,559	5,708,071	0
Dept of Transportation Fnd Src	88,299,335	0	88,299,335	87,217,215	236,594	845,526	88,299,335	0
DOI PL102-477 Funding Source	74,091,986	0	74,091,986	59,463,332	1,493,178	13,135,476	74,091,986	0
IHS Self Gov Health Funding Sr	471,512,705	791,174	472,303,879	441,352,777	30,951,102	0	472,303,879	0
IHS Self Gov TEH Funding Src	13,829,320	0	13,829,320	13,547,199	282,121	0	13,829,320	0
IHS Self Gov Offic Funding Src	381,515	0	381,515	341,321	40,194	0	381,515	0
IHS Discretionary Funding Src	500,000	0	500,000	75,000	0	425,000	500,000	0
DHHS General Funding Source	55,861,295	604,234	56,465,529	52,471,347	3,994,182	0	56,465,529	0
USDA Funding Source	20,622,087	1,029,668	21,651,755	20,808,902	842,853	0	21,651,755	0
Dept of Education Funding Src	1,263,996	82,222	1,346,218	1,263,393	67,825	15,000	1,346,218	0
HUD Funding Source	32,000,967	266,667	32,267,634	31,499,098	501,869	266,667	32,267,634	0
Housing Proceeds Funding Src	0	0	0	0	0	0	0	0
EPA Funding Source	2,066,188	0	2,066,188	1,862,766	203,422	0	2,066,188	0
Dept of Labor Funding Source	17,767,672	0	17,767,672	16,613,813	1,153,859	0	17,767,672	0
Federal Other Funding Source	11,812,196	452,763	12,264,959	11,798,605	366,154	100,200	12,264,959	0
State of Oklahoma Funding Src	1,567,217	0	1,567,217	1,440,295	126,922	0	1,567,217	0
Private Funding Source	1,928,647	0	1,928,647	1,909,719	18,928	0	1,928,647	0
Indirect Cost Pool Funding Src	57,945,373	4,500	57,949,873	57,949,873	0	0	57,949,873	0
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	5,211,049	0	5,211,049	5,211,049	0	0	5,211,049	0
Enterprise Funding Source	3,361,060	450,200	3,811,260	3,604,044	207,216	0	3,811,260	0
Other Funding Source	211,500	17,000	228,500	221,348	7,152	0	228,500	0
Debt Service Funding Source	0	0	0	0	0	0	0	0
Capital Projects Funding Sourc	96,997,185	18,135,476	115,132,661	114,341,487	0	791,174	115,132,661	0
Total	\$ 1,166,816,537	\$ 42,896,426	\$ 1,209,712,963	\$ 1,117,939,413	\$ 48,877,124	\$ 42,896,426	\$ 1,209,712,963	\$ -

Non Grant Requests

Operating Mod #5	150,159	01/30 E&F
Capital Mod #2	317,240	01/30 E&F
Oper Mod #4	1,236,725	01/13 Council

CAPITAL RECONCILIATION

LA 14-19	\$ 232,215,126
Cap Mod #1	5,000,000
Cap Mod #2	317,240
Total Capital	\$ 237,532,366

Total after pending Mod's **\$ 1,211,417,087**

Operating (LA 15-19)	973,884,721	Cumulative Oper
Capital (LA 14-19)	237,532,366	Cumulative Cap
Grand Total	\$ 1,211,417,087	



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: 01/14/2020
Re: Review of Capital Budget Modification #2 – **Total \$ 317,240**

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

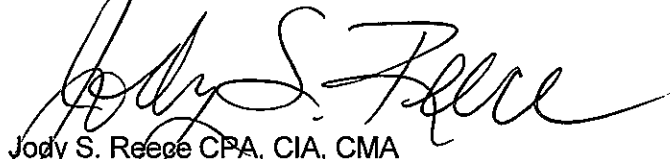
- MVT Highways Construction – 1052000 – Vehicle Tax: Modification requesting an increase in expenditure authorization of \$317,240 for the allocation of the 2019 Motor Vehicle Taxes. The original budget of \$8,703,674 was an estimate and the new budget total is \$9,020,914. The new budget total includes \$6,002,983 carryover and \$3,017,931 current allocation. The current allocation is an increase of \$161,791 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>
2020 (2019 revenues)	\$3,017,931	\$201,195
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 black ink, appearing to read "Jody S. Reece". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

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 - FY2020 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2019 - 09/30/2020	Budget Preparer	Phone: 4148
Contract Period:		Name:	Jackie Johnson-Reese
Contract Number:		Accounting Unit Director/Manager	Phone: 5789
Accounting Fund:	1-General Fund	Name:	Andy Quetone
Funding Source:	05-Vehicle Tax	Executive Director	Phone: 5396
AU Description:	MVT Highways Construction	Name:	Michael Lynn
Accounting Unit:	1052000	1st Person Responsible	
Place IDC Rate in Part 4 Below		Employee #	104403
Date/Time Printed:	07-Jan-20 04:27 PM		

Notes:

PART-2

Staffing Summary:	FY 2020 REVISION 1	FY 2020 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" FY	490000	\$9,020,914	\$8,703,674	\$ 317,240
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		\$ 9,020,914	\$ 8,703,674	\$ 317,240

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	800000	\$0		\$0		\$ -
Fringe benefits	610000	\$0		\$0		\$ -
Contract services >=\$5K	650000		\$9,020,914		\$8,703,674	\$ 317,240
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			\$ 9,020,914		\$ 8,703,674	\$ 317,240
Expenditures SUBJECT to IDC		\$ -		\$ -		\$ -
Indirect Cost Rate (if blank or zero, must explain in Notes above)		12.90%		12.90%		\$ -
Indirect Cost Allocation	970000	\$ -		\$ -		\$ -
Total Expenditures			\$ 9,020,914		\$ 8,703,674	\$ 317,240

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			\$ -	\$ -	\$ -

Take to Narrative ==>		\$ 9,020,914	\$ 8,703,674	
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Excess\ (Deficit) of Revenues, Expenditures and Net Transfers		\$ -	\$ -	\$ -
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Department/Program		Executive Director		ED Phone #	
09 - Community Services		Michael Lynn		5396	
Accounting Unit			Accounting Unit Name		
1052000			MVT Highways Construction		
Program Director/Manager			Pgm Dir/Mgr Phone #		Period Budget Covers
Andy Quetone			5789		10/01/2019 - 09/30/2020
FY2019 Budget Approved		FY2020 Budget Request		\$ Increase/(Decrease) Requested - Approved	
\$ 8,703,674		\$ 9,020,914		\$ 317,240	
Staffing Plan (FTE)		FY2020 Budget Request		FY2019	
Regular Full-Time		-		-	
Regular Part-Time		-		-	
Temporary Full-Time		-		-	
Temporary Part-Time		-		-	
IPA/MOA/Other		-		-	
Total		-		-	
				% Increase/(Decrease) (Request - Approved) / Approved	
				3.64%	
				Net Change in Staffing	

PROGRAM NARRATIVE:

Motor Vehicle Tax, Highways and Bridges Construction accounting unit. The compact between Cherokee Nation and the State of Oklahoma authorizes 20% of the fees and taxes collected annually to be used to improve roads and bridges within the 14 county tribal jurisdiction. The effectiveness of this program is measured by the number of miles of roadways improved and/or the number of bridges replaced or rehabilitated. Due to these funds being utilized on public roadways it is difficult to identify an exact number of Cherokee citizens this program serves. These funds are expended on roads and bridges that serve predominantly Cherokee areas or where Cherokee facilities exist.

During FY2015 there were 66.06 miles of roadways improved and 1 bridge completed. During FY2016 there were 71.61 miles of roadways improved. During FY2017 there were 54.03 miles of roadways improved. During FY2018 there were 57.61 miles of roadways improved. During FY2019 there were 60.04 miles of roadways improved and 1 bridge completed.

Cooperative project agreements are executed between Cherokee Nation and the county or other local governmental entity to complete projects. The county or local governmental entity provide the equipment and staffing to complete the projects and these funds are expended for material cost reimbursements. By doing this, it allows for the dollars to be stretched and more projects completed.

SIGNIFICANT CHANGES:

Total MVT Revenue	(16,766,281.71)	0.973542605	% of Total Revenue	
Total Other Income	<u>(455,647.38)</u>	0.026457395	% of Total Revenue	
Total Revenue	17,221,929.09			
Total Tag Office Expenses	3,949,618.57	3,845,121.95	Pro-rata for MVT Revenue	
		104,496.62	Pro-rata for Other Income	
Allocation to Schools	6,371,187.05	335,325.64	10%	201,195.38
Allocation to Roads	3,353,256.34			15
Pro-rata Tag Office Exp for MVT Revenues	<u>3,845,121.95</u>	3,017,930.71	90%	3,017,930.70
Balance of MVT Revenues after Allocations and Pro-rata Exp.	3,196,716.37			0.01
Allocation to Law Enforcement	639,343.27			
Allocation to Schools	318,559.35			
Residual Transfer to General Fund	2,539,664.50		* Remaining MVT Revenues & Other Income	
Less Amount Previously Transferred for Get Out the Vote & Hunting & Fishing	<u>(1,126,604.00)</u>			
Net Residual Transfer to General Fund	1,463,360.50			
Total Restricted	10,682,346.01			
				Gen Fund
				Total Debits

FY 17 School Amounts:	5,728,249.67	5,232,412.55
	<u>286,412.48</u>	0.55
	5,441,837.19	
	137,489.93	
	25,867.95	
	<u>46,066.21</u>	
	5,232,413.10	

FY 18 School Amounts:	6,029,629.99	
	<u>301,481.50</u>	
	5,728,148.49	
	30,462	
	<u>188,042,4297</u>	

FY 19 School Amounts:	6,371,187.05	
	<u>318,559.35</u>	
	6,052,627.70	
	31,459	
	<u>192,397,333</u>	

Cherokee Nation Act/Resolution Proposal Form

Act Resolution

AN ACT AMENDING LEGISLATIVE ACT #14-19 AUTHORIZING
THE COMPREHENSIVE BUDGET FOR FISCAL YEAR 2020

TITLE: CAPITAL – MOD2 ; AND DECLARING AN EMERGENCY

DEPARTMENT CONTACT: Daniel Stroup

RESOLUTION PRESENTER: _____

COUNCIL SPONSOR: _____

NARRATIVE:

**ADMINISTRATIVE
CLEARANCE**

Dept/Program:

Signature/Initial _____ Date _____

Executive Director:

Signature/Initial _____ Date _____

**Treasurer: (Required:
Grants/Contracts/Budgets)**

Julius Gilson 1/19/20
Signature/Initial _____ Date _____

Government Resources:

Signature/Initial _____ Date _____

Administration Approval:

Paul Grew 1/13/2020
Signature/Initial _____ Date _____

LEGISLATIVE CLEARANCE:

Legal & Legislative Coordinator:

Boke 1/13/19
Signature/Initial _____ Date _____

Standing Committee & Date:

Executive Finance
Chairperson: _____ 1/30/19

Chairperson:

Signature/Initial _____ Date _____

Returned to Presenter: _____

Date _____

JAN 13 '20 PM 4:24