

An Act

LEGISLATIVE ACT 07-24

AN ACT AMENDING LEGISLATIVE ACT #22-23 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2024 – Mod. 4 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. 4**”.

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 decreased by **\$ (2,450,325)** for a total budget authority of **\$ 3,065,725,313**. The following items are identified as components of such change:

Grants Received & Authorized per LA 22-23 (detail attached)	\$ (667,259)
Modification Request (see Section 4 below)	<u>(1,783,066)</u>
Cumulative change in budget authority	<u>\$ (2,450,325)</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 **\$ (1,783,066)** to wit:

- A. A decrease in the **Tribally Funded** budget authority of **\$ (819,181)**.
- B. An increase in the **DOI – General** budget authority of **\$ 830,752**.
- C. A decrease in the **DOI – Self Governance** budget authority of **\$ (1,880,334)**.
- D. An increase in the **IHS Self Governance Health** budget authority of **\$ 615,865**.
- E. A decrease in the **HUD** budget authority of **\$ (530,168)**.

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.

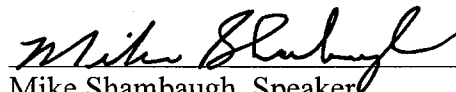
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

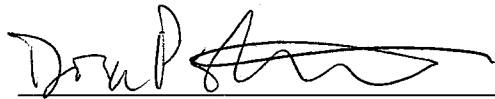
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 2nd day of January, 2024



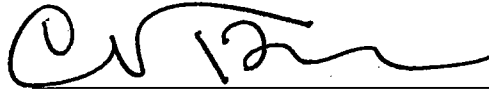
Mike Shambaugh, Speaker
Council of the Cherokee Nation

ATTEST:



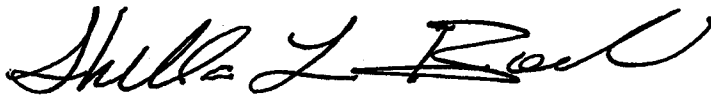
Dora Patzkowski, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 23rd day of January, 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>Absent</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

Funding Source	Ref # by FS	Program/Purpose	FY 2024- Prior LA	Data		
				Amend. Change to Sources	Amend. Expenses Total Change	Net Change
20-DOI GENERAL	1	32051900 BIA Retail Incubator Grant	New	375,000	375,000	\$ -
20-DOI GENERAL Total				\$ 375,000	\$ 375,000	\$ -
40-DHHS GENERAL	2	34013500 Project Hope	LA 22-23	714,731	714,731	\$ -
	3	34013900 Amer Indian Youth Suicide Prev	New	60,472	60,472	\$ -
	4	34016600 CN CIH Planning Project	New	180,000	180,000	\$ -
	5	34017400 Strengthening Public Health	New	208,000	208,000	\$ -
40-DHHS GENERAL Total				\$ 1,163,203	\$ 1,163,203	\$ -
55-HUD	6	35532000 NC Elderly Speakers	LA 22-23	(786,868)	(786,868)	\$ -
	7	35533000 Playground Upgrades	LA 22-23	(745,635)	(745,635)	\$ -
55-HUD Total				\$ (1,532,503)	\$ (1,532,503)	\$ -
62-EPA	8	36222650 Clean Water 106	LA 22-23	(5,806)	(5,806)	\$ -
	9	36224400 ITEC Tribal Pesticides	LA 22-23	(3,000)	(3,000)	\$ -
	10	36224550 2016 UST	LA 22-23	45,513	45,513	\$ -
	11	36224900 2020 Exchange Network	New	85,862	85,862	\$ -
62-EPA Total				\$ 128,993	\$ 128,993	\$ -
70-DEPT LABOR	13	37025000 TLJC Operations	LA 22-23	(2,000,410)	(2,000,410)	\$ -
	14	37025100 TLJC Capital Projects	LA 22-23	80,000	80,000	\$ -
	15	37025200 TLJC OACTS	LA 22-23	65,829	65,829	\$ -
70-DEPT LABOR Total				\$ (1,854,581)	\$ (1,854,581)	\$ -
75-Department of Treasury	16	37599100 DOT HAF	LA 22-23	(555,085)	(555,085)	\$ -
75-Department of Treasury Total				\$ (555,085)	\$ (555,085)	\$ -
76-Dept of Homeland Security	17	37697000 THSG 2020	New	560,211	560,211	\$ -
	18	37697900 BRIC Tsa La Gi	New	125,503	125,503	\$ -
	19	37698500 THSG 2023	New	822,000	822,000	\$ -
76-Dept of Homeland Security Total				\$ 1,507,714	\$ 1,507,714	\$ -
78-Dept of Justice	20	37899600 DOJ CN Harvesting Change Enhancement and Expansion	New	100,000	100,000	\$ -
78-Dept of Justice Total				\$ 100,000	\$ 100,000	\$ -
Grand Total				\$ (667,259)	\$ (667,259)	\$ -

January Operating 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	10102960 Unappropriated Reserve	Mod 3	-	(40,168)	\$ 40,168
	2	10103800 Office of Veterans Affairs	LA 22-23	-	40,168	\$ (40,168)
	3	10170000 Public Health and Wellness	LA 22-23	(1,512,305)	(1,512,305)	\$ -
	4	10170010 Public Health Harm Reduction	New	693,124	693,124	\$ -
01-TRIBE FUNDED Total				\$ (819,181)	\$ (819,181)	\$ -
20-DOI GENERAL	5	32061000 Tribal Historic Preservation Office	New	830,752	830,752	\$ -
20-DOI GENERAL Total				\$ 830,752	\$ 830,752	\$ -
22-DOI SELF GOV	6	32211101 Tiwahe Plan	New	100,000	100,000	\$ -
	7	32212300 HIP ARPA	LA 22-23	(1,119,456)	(1,119,456)	\$ -
	8	32224700 SG HIP	LA 22-23	(30,126)	(30,126)	\$ -
	9	32261000 Tribal Historic Presevation Office	LA 22-23	(830,752)	(830,752)	\$ -
22-DOI SELF GOV Total				\$ (1,880,334)	\$ (1,880,334)	\$ -
23-DOI PL 102-477	10	32300000 PL 102 477 Child Care	LA 22-23	-	-	\$ -
23-DOI PL 102-477 Total				\$ -	\$ -	\$ -
32-IHS HEALTH	11	33269000 Medicare Sponsorship Program	LA 22-23	615,865	615,865	\$ -
32-IHS HEALTH Total				\$ 615,865	\$ 615,865	\$ -
56-HUD	12	35619750 Housing Management CA	LA 22-23	(438,969)	(438,969)	\$ -
	13	35619760 Rental Assistance CA	LA 22-23	(5,000)	(5,000)	\$ -
	14	35620150 Tahlequah Rehab Office Constr	LA 22-23	(16,962)	(16,962)	\$ -
	15	35620160 Sallisaw Rental Units Construc	LA 22-23	(7,780)	(7,780)	\$ -
	16	35620190 Stilwell Office Construction	LA 22-23	(1,665)	(1,665)	\$ -
	17	35620210 Sequoyah Heights Community Bld	LA 22-23	(1,329)	(1,329)	\$ -
	18	35620440 Housing Accessibility	LA 22-23	486	486	\$ -
19	35621000 IHBG Competitive 22 IC OK	LA 22-23	(58,949)	(58,949)	\$ -	
56-HUD Total				\$ (530,168)	\$ (530,168)	\$ -
Grand Total				\$ (1,783,066)	\$ (1,783,066)	\$ -

Operating Mod #4 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2024

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	408,269,531	133,762,493	542,032,024	541,912,149	119,875	0	542,032,024	-
Department of Education	2,107,517	87,222	2,194,739	2,046,011	128,728	20,000	2,194,739	-
Department of Labor	18,662,936	0	18,662,936	17,777,504	885,432	0	18,662,936	-
Dept of Transportation Compact	104,572,358	0	104,572,358	104,180,239	292,119	100,000	104,572,358	-
DHHS General	92,559,963	692,099	93,252,062	86,716,268	6,535,794	0	93,252,062	-
DOI General	21,027,069	0	21,027,069	19,395,783	1,631,286	0	21,027,069	-
DOI PL 102-477	454,343,046	0	454,343,046	399,790,311	3,716,235	50,836,500	454,343,046	-
DOI Self Governance	60,040,816	79,600	60,120,416	56,641,849	3,453,567	25,000	60,120,416	-
Enterprise	1,813,061	6,840,071	8,653,132	8,522,381	130,751	0	8,653,132	-
EPA	3,243,927	0	3,243,927	3,012,186	231,741	0	3,243,927	-
Federal Other	883,354,077	0	883,354,077	878,587,316	2,122,290	2,644,471	883,354,077	-
HUD	68,068,164	1,877,501	69,945,665	66,545,144	323,020	3,077,501	69,945,665	-
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	914,128,364	0	914,128,364	775,399,176	49,027,242	89,701,946	914,128,364	-
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	29,606,920	402,109	0	30,009,029	-
Internal Lease Pool	7,400,156	0	7,400,156	7,400,156	0	0	7,400,156	-
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	42,406,756	289,960	42,696,716	41,258,309	915,276	523,131	42,696,716	-
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	2,051,018	0	2,051,018	2,008,368	42,650	0	2,051,018	-
State of Oklahoma	1,062,082	0	1,062,082	980,224	81,858	0	1,062,082	-
Tribe Funded	351,723,731	31,018,104	382,741,835	335,961,039	7,016,205	39,764,591	382,741,835	-
USDA	47,871,237	975,956	48,847,193	46,212,035	2,635,158	0	48,847,193	-
Total	\$ 3,617,051,958	\$ 199,168,140	\$ 3,816,220,098	\$ 3,537,219,954	\$ 79,832,004	\$ 199,168,140	\$ 3,816,220,098	\$ -

Non Grant Requests

Cap Mod #2	8,282,980	01/22 E&F
Oper Mod #4	(1,783,066)	01/22 E&F

Cap Mod #1	120,038	01/22 Council
Oper Mod #3	4,870,390	01/22 Council

Total after pending Mod's	\$ 3,827,710,440
Operating - cumulative total	\$ 3,065,725,313
Capital - cumulative total	761,985,127
Grand Total	\$ 3,827,710,440

CAPITAL RECONCILIATION

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

Total Capital	\$ 761,985,127
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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: 01/17/2024
Re: Review of Operating Budget Mod #4 – Total \$ (2,450,325)

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>
DOI General	1	\$ 375,000
DHHS General	4	1,163,203
HUD	2	(1,532,503)
EPA	5	128,993
US Dept of Labor	3	(1,854,581)
Federal Other	1	(555,085)
Homeland Security	3	1,507,714
Dept of Justice	1	<u>100,000</u>
Total Grant Reporting		<u>\$ (667,259)</u>

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	<u>(35,786)</u>	Mod 2
Balance Available for Future Grant Matching	<u>\$1,797,207</u>	

B. MOD #4 Request - Decrease in budget authority - \$ (1,783,066)

1. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting a decrease in expenditure authorization of \$40,168 to cover the increase for the Office of Veterans Affairs in budget 2. The new budgeted reserved by appropriation total is \$7,524,397.

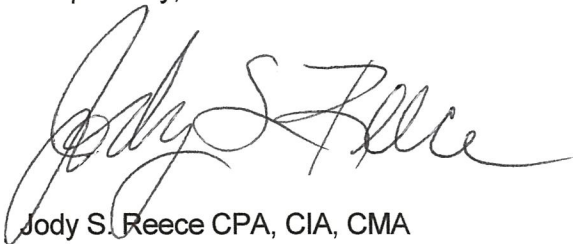
2. Office of Veteran Affairs – 10103800 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$40,168 to add an employee to assist for food outreach events and other donation items. Funding provided by reducing carryover reserve in budget 1. The new budgeted expenditure total is \$900,000.
3. Public Health and Wellness – 10170000 – Tribally Funded: Modification requesting a decrease in expenditure authorization of \$(1,512,305) to adjust to actual carryover funding. The new budgeted expenditure total is \$47,058,476.
4. Public Health Harm Reduction – 10170010 – Tribally Funded: New budget requesting expenditure authorization of \$693,124. See budget narrative for program details. Carryover funds provided per the Public Health and Wellness Fund Act as amended through LA 02-23.
5. Tribal Historic Preservation Office – 32061000 – DOI General: New budget requesting expenditure authorization of \$830,752. New budget in the system, but is actually making a funding source correction by closing out the old budget shown under DOI Self Governance (see item 9).
6. Tiwahe Plan – 32211101 – DOI Self Governance: New budget requesting expenditure authorization \$100,000. See budget narrative for program details. Funding provided by special funding in Authority to Obligate (ATO).
7. HIP ARPA – 32212300 – DOI Self Governance: Modification requesting a decrease in expenditure authorization of \$(1,119,456) to adjust to actual carryover funding. The new budgeted expenditure total is \$5,080,544.
8. SG HIP – 32224700 – DOI Self Governance: Modification requesting a decrease in expenditure authorization of \$(30,126) to adjust to actual carryover funding. The new budgeted expenditure total is \$56,649.
9. Tribal Historic Preserv Office – 32261000 – DOI Self Governance: Modification requesting a decrease in expenditure authorization of \$(830,752) to close out the budget and setup a new budget under item 5 above.
10. PL 102 477 Child Care – 32300000 – DOI PL-102-477: Modification requesting an increase in expenditure authorization of \$8,282,980 as a Transfer Out to the Sallisaw CDC Construction budget reported in the Capital Mod. The new budgeted expenditure total is \$407,630,780.
11. Medicare Sponsorship Program – 33269000 – IHS Self Governance Health: Modification requesting an increase in expenditure authorization of \$615,865. Two Patient Benefit Coordinators are added to assist in the outreach to enroll new participants and \$500K is added to cover the Medicare Part B addition to the program. Funding is provided by additional Medicare collections. The new budgeted expenditure total is \$1,065,865.
12. Housing Management CA – 35619750 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$(438,969) to adjust to actual carryover funding. The new budgeted expenditure total is \$1,161,031.

13. Rental Assistance CA – 35619760 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$(5,000) to close out the budget as there is no carryover funds into 2024.
14. Tahlequah Rehab Office Constr – 35620150 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$(16,932) to adjust to actual carryover funding. The new budgeted expenditure total is \$4,483,038.
15. Sallisaw Rental Units Construc – 35620160 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$(7,780) to adjust to actual carryover funding. The new budgeted expenditure total is \$2,692,220.
16. Stilwell Office Construction – 35620190 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$(1,665) to adjust to actual carryover funding. The new budgeted expenditure total is \$1,542,900.
17. Sequoyah Heights Community Bld – 35620210 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$(1,329) to adjust to actual carryover funding. The new budgeted expenditure total is \$580,858.
18. Housing Accessibility – 35620440 – NAHASDA: Modification requesting an increase in expenditure authorization of \$486 to adjust to actual carryover funding. The new budgeted expenditure total is \$552,486.
19. IHBG Competitive 22 IC OK – 35621000 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$(58,949) to adjust to actual carryover funding. The new budgeted expenditure total is \$6,526,697.

Summary:

After reviewing the submission of the operating modification by 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
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