

An Act

LEGISLATIVE ACT 26-21

AN ACT AMENDING LEGISLATIVE ACT #17-20 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2021 – Mod. 7B; 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 #17-20 Authorizing the Comprehensive Operating Budget for FY 2021 – Mod. 7B**”.

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 2021” or subsequent amendment. The cumulative total of the budget is increased by **\$ 1,595,067** for a total budget authority of **\$ 1,446,518,532**. The following items are identified as components of such change:

Grants Received & Authorized per LA 17-20 (detail attached)	\$ 1,221,120
Modification Request (see Section 4 below)	<u>373,947</u>
Cumulative change in budget authority	<u>\$ 1,595,067</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #17-20 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 **\$ 373,947** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 19,050**.
- B. An increase in the **Internal Leases** budget authority of **\$ 354,897**.

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.

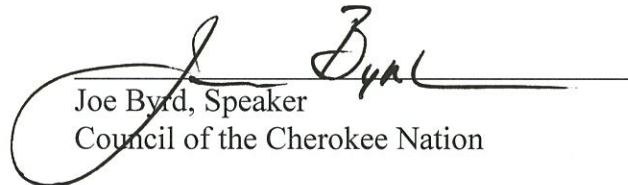
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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.

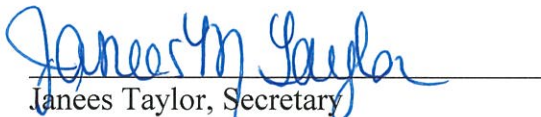
SECTION 8. SELF-HELP CONTRIBUTIONS

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 17th day of May, 2021


Joe Byrd, Speaker
Council of the Cherokee Nation

ATTEST:

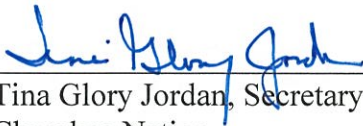

Janees Taylor, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 20th day of May, 2021



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>
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>	Julia Coates	<u>Yea</u>
Shawn Crittenden	<u>Yea</u>	Mary Baker Shaw	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>		

CHEROKEE NATION
 PROPOSED FY 2021 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2021- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
40-DHHS-General	1	3401333 ACEs Surveillance Capacity	New	180,000	180,000	\$ -
	2	3401440 Foster Care Maintenance Paymts	Nov. Grants	1,000,000	1,000,000	\$ -
	3	3405550 Title VI Supplement	New	41,120	41,120	\$ -
40-DHHS-General Total				\$ 1,221,120	\$ 1,221,120	\$ -
Grand Total				\$ 1,221,120	\$ 1,221,120	\$ -

April Operating Grants - Reporting Only

CHEROKEE NATION
 PROPOSED FY 2021 AMENDMENT
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2021- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1012280 Tribal Rental Units	LA-17-20	19,050	19,050	\$ -
01-Cherokee Nation Total				\$ 19,050	\$ 19,050	\$ -
13-Leases-Internal	2	2131000 Internal Lease Buildings	LA-17-20	354,897	46,415	\$ 308,482
	3	2132000 Facilities Operations	LA-17-20	-	308,482	\$ (308,482)
13-Leases-Internal Total				\$ 354,897	\$ 354,897	\$ -
Grand Total				\$ 373,947	\$ 373,947	\$ -

Operating Mod #7B Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2021

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	125,427,053	18,890,297	144,317,350	121,284,837	4,998,370	18,034,143	144,317,350	0
Motor Fuels Tax Funding Srce	11,425,464	17,979,396	29,404,860	20,840,503	73,357	8,491,000	29,404,860	0
Motor Vehicle Tax Funding Srce	35,644,485	1,099,686	36,744,171	34,703,287	648,046	1,392,838	36,744,171	0
Permanent Fund Funding Source	9,100	0	9,100	9,100	0	0	9,100	0
DOI General Funding Source	15,561,117	0	15,561,117	14,479,703	1,081,414	0	15,561,117	0
DOI Self Gov Funding Source	22,045,792	79,600	22,125,392	18,405,180	1,209,791	2,510,421	22,125,392	0
DOI Self Gov Roads Funding Src	4,658,360	0	4,658,360	4,621,055	32,305	5,000	4,658,360	0
Dept of Transportation Fnd Src	75,905,514	0	75,905,514	75,580,524	224,990	100,000	75,905,514	0
DOI PL102-477 Funding Source	95,587,677	0	95,587,677	91,565,270	1,929,581	2,092,826	95,587,677	0
IHS Self Gov Health Funding Sr	578,996,896	12,034,146	591,031,042	547,845,544	31,151,352	12,034,146	591,031,042	0
IHS Self Gov TEH Funding Src	18,740,302	0	18,740,302	18,457,407	282,895	0	18,740,302	0
IHS Self Gov Office Funding Src	388,823	0	388,823	351,730	37,093	0	388,823	0
IHS Discretionary Funding Srce	75,000	0	75,000	75,000	0	0	75,000	0
DHHS General Funding Source	74,593,478	603,199	75,196,677	70,278,375	4,918,302	0	75,196,677	0
USDA Funding Source	25,809,354	1,022,544	26,831,898	26,011,633	820,265	0	26,831,898	0
Dept of Education Funding Srce	838,670	82,222	920,892	856,092	49,800	15,000	920,892	0
HUD Funding Source	42,902,856	300,000	43,202,856	41,237,595	465,261	1,500,000	43,202,856	0
Housing Proceeds Funding Src	0	0	0	0	0	0	0	0
EPA Funding Source	2,486,039	0	2,486,039	2,264,970	221,069	0	2,486,039	0
Dept of Labor Funding Source	15,740,463	0	15,740,463	14,597,130	1,143,333	0	15,740,463	0
Dept of Treasury Funding Source	277,433,464	0	277,433,464	263,464,535	0	13,968,929	277,433,464	0
Federal Other Funding Source	17,153,962	431,713	17,585,675	16,724,945	684,124	176,606	17,585,675	0
State of Oklahoma Funding Srce	1,587,872	0	1,587,872	1,467,260	120,612	0	1,587,872	0
Private Funding Source	2,739,541	0	2,739,541	2,724,027	15,514	0	2,739,541	0
Indirect Cost Pool Funding Src	57,546,092	4,500	57,550,592	57,550,592	0	0	57,550,592	0
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	5,750,439	0	5,750,439	5,750,439	0	0	5,750,439	0
Enterprise Funding Source	2,436,773	1,576,606	4,013,379	3,823,300	190,079	0	4,013,379	0
Other Funding Source	268,000	17,000	285,000	280,134	4,866	0	285,000	0
Debt Service Funding Source	0	0	0	0	0	0	0	0
Capital Projects Funding Sourc	80,586,419	6,200,000	86,786,419	86,786,419	0	0	86,786,419	0
Total	\$ 1,592,339,005	\$ 60,320,909	\$ 1,652,659,914	\$ 1,542,036,586	\$ 50,302,419	\$ 60,320,909	\$ 1,652,659,914	\$ -

Non Grant Requests

Oper Mod #6	13,380,475	04/12 Council
Oper Mod #7B	373,947	05/17 Council

Total after pending Mod's

\$ 1,666,414,336

CAPITAL RECONCILIATION

LA 16-20	\$ 218,171,590
Cap Mod #1	249,530
Cap Mod #2	100,000
Cap Mod #3	687,126
Cap Mod #4	687,558

Total Capital \$ 219,895,804

Operating (LA 17-20)	1,446,518,532	Cumulative Oper
Capital (LA 16-20)	219,895,804	Cumulative Cap
Grand Total	\$ 1,666,414,336	

CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight



M e m o

To: Janees Taylor, Chairman, Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 05/19/2021
Re: Review of Operating Budget Modification #7B – Total \$1,595,067

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>
DHHS General	3	\$ 1,221,120
Total Grant Reporting		<u>\$ 1,221,120</u>

General Fund Cash Match for Grants (1010315) – Start of Year

Cash Out: Grant Required	\$ 1,834,455
Cash In: Tribally Required (CARES Act Treasury)	(363,247)
Appropriated for Cash Match (future grants)	<u>882,060</u>
Original Total Budget	<u>\$ 2,353,268</u>

Original Appropriated for Cash Match – for future grants	\$ 882,060	
Used: USDA Nutrition Education (reduced match)	492	Nov.
DOJ SHS Sch. Violence Prevention Program (reduced match)	84,321	Nov.
CARES Act Food Distribution	(143,844)	Dec.
Federal Transit Program	(29,959)	Dec.
Pre Disaster Mitigation	(30,562)	Jan.
Funding decrease to cover Supreme Court increase	(167,927)	Mod #4
PDM EMT 2020	(146,335)	Mod #6
PDM EMT 2021	(151,445)	Mod #6
Low Emission Bus Grant (cash match used prior year)	212,400	Mod #6

Balance Available for Future Grant Matching \$ 509,201

B. MOD #7B Request - Increase in budget authority - \$ 373,947

1. Tribal Rental Units – 1012280 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$19,050. Funded is provided by additional of two rental units. The new expenditure total is \$37,662.
2. Internal Lease Buildings – 2131000 – Internal Leases: Modification requesting an increase in expenditure authorization of \$46,415. This budget mod request increases space cost recovery revenue and expenditures based on current occupancy and current actual and historical expenditure data. This budget along with the Facilities Operations budget below net to zero dollar based allocation plan. The new net revenue total in this budget is \$3,526,142.
3. Facilities Operations – 2132000 – Internal Leases: Modification requesting an increase in expenditure authorization of \$308,482. This budget mod request increases expenditures based on current actual and historical expenditure data. This budget along with the Internal Lease Buildings budget above net to zero dollar based allocation plan. The new net expenditure total is \$3,526,142.
4. ~~COVID-19 CRRSAA – 3327100 – IHS Self Governance Health: New budget requesting expenditure authorization of \$33,487,600 for funding received from the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA). These funds must be expended by September 20, 2022. See the budget narrative for additional details and more budget details will be provided prior to the Council Meeting.~~ Revised: Item 4 was added during the Executive and Finance Committee to create mod 7A but then was removed during the Council Meeting to create mod 7B.

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
Executive Director of Financial Oversight
Office: 918-453-5573
Cell: 918-525-2017
Email: jody-reece@cherokee.org

Cherokee Nation FY 2021 Comprehensive Budget Narrative

Department/Program		Executive Director		ED Phone #
14 - Government Resources		Tina Glory Jordan		918-453-5101
Accounting Unit		Accounting Unit Name		
1012280		Tribal Rental Units		
Program Director/Manager		Pgm Dir/Mgr Phone #	Period Budget Covers	
Ginger Reeves		918-453-5675	10/01/2020 - 09/30/2021	
FY 2021 ORIG REQUEST		FY 2021 REVISION 1		% Increase/(Decrease) (Request – Approved) / Approved
\$ 18,612		\$ 37,662		\$ 19,050 102.35%
Staffing Plan (FTE)		FY 2021 REVISION 1	FY 2021 ORIG REQUEST	Net Change in Staffing
Regular Full-Time		-	-	-
Regular Part-Time		-	-	-
Temporary Full-Time		-	-	-
Temporary Part-Time		-	-	-
IPA/MOA/Other		-	-	-
Total		-	-	-

PROGRAM NARRATIVE:

This budget maintains rental units located on tribal land located within the 14 county reservation services area. The revenue generated from those units is used to make necessary repairs and maintenance.

SIGNIFICANT CHANGES:

Two rental units were added, which significantly increases the budget, allowing more repairs to the properties during the fiscal year

CHEROKEE NATION - FY2021 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2020 - 09/30/2021	Budget Preparer	Name:	Amanda Chuculate	Phone:	918-453-5273
Contract Period:		Accounting Unit Director/Manager	Name:	Ginger Reeves	Phone:	918-453-5675
Contract Number:		Executive Director	Name:	Tina Glory Jordan	Phone:	918-453-5101
Accounting Fund:	1-General Fund	1st Person Responsible	Employee #	106365		
Funding Source:	01-Cherokee Nation					
AU Description:	Tribal Rental Units					
Accounting Unit:	1012280					
Date/Time Printed:	01-Apr-21 09:51 AM					

Notes: Additional rental units added.

PART-2

Staffing Summary:

	FY 2021 REVISION 1	FY 2021 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)
Property Rentals	420000	\$37,662	\$18,612	\$ 19,050
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
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		\$ 37,662	\$ 18,612	\$ 19,050

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				\$ -
Supplies	680000	\$18,941		\$9,622		\$ 9,319
Building rent/lease	700000	\$840		\$840		\$ -
Electric	700020	\$2,500		\$2,500		\$ -
Water	700030	\$550		\$550		\$ -
Direct billed: property insurance	710090	\$1,000		\$750		\$ 250
Building maintenance	730000	\$9,675		\$2,162		\$ 7,513
Food	760012	\$265		\$265		\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
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			\$ -		\$ -	\$ -
Expenditures SUBJECT to IDC		\$ 33,771		\$ 16,689		\$ 17,082
Indirect Cost Rate (if blank or zero, must explain in Notes above)		11.52%		11.52%		
Indirect Cost Allocation	970000	\$ 3,891		\$ 1,923		\$ 1,968
Total Expenditures		\$ 37,662		\$ 18,612		\$ 19,050

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 ==>	\$ 37,662	\$ 18,612	
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Excess\ (Deficit) of Revenues, Expenditures and Net Transfers	\$ -	\$ -	\$ -
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Cherokee Nation FY 2021 Comprehensive Budget Narrative

Department/Program	Executive Director		ED Phone #
11 - Management Resources	David Moore		4137
Accounting Unit	Accounting Unit Name		
2131000	Internal Lease Buildings		
Program Director/Manager	Pgm Dir/Mgr Phone #	Period Budget Covers	
Jimmy Hullinger	918-772-8075	10/01/2020 - 09/30/2021	
FY 2021 ORIG REQUEST	FY 2021 REVISION 1	\$ Increase/(Decrease) Requested – Approved	% Increase/(Decrease) (Request – Approved) / Approved
\$ 2,392,779	\$ 2,439,194	\$ 46,415	1.94%
Staffing Plan (FTE)	FY 2021 REVISION 1	FY 2021 ORIG REQUEST	Net Change in Staffing
Regular Full-Time	-	-	-
Regular Part-Time	-	-	-
Temporary Full-Time	-	-	-
Temporary Part-Time	-	-	-
IPA/MOA/Other	-	-	-
Total	-	-	-

PROGRAM NARRATIVE:

This program and Facilities Operations 2132000 make up the Internal Lease Pool. Cherokee Nation Programs occupy 474,365 square feet of office and warehouse space in buildings within the Internal Lease Pool. The Pool operates on the recovery of space costs. The Space Cost Rate is provided by Financial Resources based on a historical cost formula.

The Internal Lease program supports overhead costs and maintenance operations for 40 internal lease buildings and the surrounding grounds. This budget provides the overhead costs for the Internal Lease Pool which includes; utilities, property taxes, property insurance, contract services and building maintenance for major repairs.

This program coordinates with utility vendors, Financial Resources, Information Technology, Space Management, Environment Programs and Risk Management.

SIGNIFICANT CHANGES:

This budget mod request is to increase Space Recovery to align with the FY21 Space Cost Allocation Rate. Revenue: Space Recovery is based on the latest posted occupancy. Expenses were increased based on actual and historical data. Space Recovery is allocated within the Internal Lease Pool which includes this budget and 2132000 Facilities Operations.

CHEROKEE NATION - FY2021 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2020 - 09/30/2021	Budget Preparer	Phone: 4138
Contract Period:		Name:	Lillian Pratt
Contract Number:		Accounting Unit	Director/Manager
Accounting Fund:	2-Internal Service	Name:	Jimmy Hullinger
Funding Source:	13-Leases-Internal	Executive Director	Phone: 4137
AU Description:	Internal Lease Buildings	Name:	David Moore
Accounting Unit:	2131000	1st Person Responsible	Employee #
	Place IDC Rate in Part 4 Below		101999
Date/Time Printed:	05-Apr-21		12:06 PM

Notes: This budget mod request is to increase Space Recovery to align with the FY21 Space Cost Allocation Rate. Expenses were increased based on actual and historical data. Space Recovery is allocated within the Internal Lease Pool which includes this budget and 2132000 Facilities Operations.

PART-2

Staffing Summary:

	FY 2021 REVISION 1	FY 2021 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)
Space recovery	410230	\$5,817,161	\$5,462,264	\$ 354,897
Property Rentals	420000	\$8,000	\$8,000	\$ -
Carryover: "appropriated" PY	490000	\$140,175	\$140,175	\$ -
Please enter a valid account number - >>>				\$ -
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		\$ 5,965,336	\$ 5,610,439	\$ 354,897

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	640000		\$6,000		\$0	\$ 6,000
Contract services >=\$5K	650000		\$140,175		\$140,175	\$ -
Utilities	700010		\$774,169		\$774,169	\$ -
Trash	700070		\$4,230		\$4,230	\$ -
Property taxes	710000		\$27,785		\$26,750	\$ 1,035
Direct billed: property insurance	710080		\$165,120		\$125,740	\$ 39,380
Building maintenance	730000		\$326,765		\$326,765	\$ -
Grounds maintenance	730020		\$30,000		\$30,000	\$ -
Depreciation expense	780000		\$964,950		\$964,950	\$ -
Please enter a valid account number - >>>						\$ -
Please enter a valid account number - >>>						\$ -
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			\$ 2,439,194		\$ 2,392,779	\$ 46,415
Expenditures SUBJECT to IDC						\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		11.52%		11.52%		
Indirect Cost Allocation	970000					
Total Expenditures			\$ 2,439,194		\$ 2,392,779	\$ 46,415

Revenues OVER \ (UNDER) Expenditures		\$ 3,526,142		\$ 3,217,660	\$ 308,482
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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 ==>		\$ 2,439,194		\$ 2,392,779	\$ -
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Excess(Deficit) of Revenues, Expenditures and Net Transfers		\$ 3,526,142		\$ 3,217,660	\$ 308,482
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OFFICE OF THE CONTROLLER

Memo

To: Executive Directors, Directors, and Managers
From: Jamie Cole, Controller
David Moore, Executive Director, Management Resources
CC: FILE
Date: 2/10/2021
Re: FY2021 Space Cost Allocation Rates

The space cost policy of the Cherokee Nation requires the allocation of the costs of maintaining the facilities within the lease pool, to the funding sources whose programs operate within the buildings of the lease pool.

The FY2021 rates have been calculated. The rates include adjustments for prior period over/under recovery of facilities maintenance from FY2019.

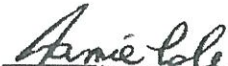
This memo is authorization to apply the new rate as follows for space costs allocated for FY2021.

Summary of Square Footage Rates:

<u>Locale</u>	<u>Office Space</u>	<u>Warehouse Space</u>
All Buildings	16.05	8.54

Variance between FY 2020 and FY 2021:

<u>Locale</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Variance</u>
Office	15.92	16.05	+0.13
Warehouse	8.10	8.54	+0.44
TOTAL VARIANCE			+0.57



Jamie Cole, Controller

2/11/21

Date



David Moore, Exec Dir, Management Res.

2-24-21

Date

Cherokee Nation FY 2021 Comprehensive Budget Narrative

Department/Program		Executive Director		ED Phone #
11 - Management Resources		David Moore		4137
Accounting Unit		Accounting Unit Name		
2132000		Facilities Operations		
Program Director/Manager		Pgm Dir/Mgr Phone #	Period Budget Covers	
Jimmy Hullinger		918-772-8075	10/01/2020 - 09/30/2021	
FY 2021 ORIG REQUEST		FY 2021 REVISION 1		% Increase/(Decrease) (Request – Approved) / Approved
\$ 3,357,660		\$ 3,666,142		\$ 308,482 9.19%
Staffing Plan (FTE)		FY 2021 REVISION 1	FY 2021 ORIG REQUEST	Net Change in Staffing
Regular Full-Time		61.94	60.20	1.74
Regular Part-Time		1.00	1.00	-
Temporary Full-Time		-	-	-
Temporary Part-Time		-	-	-
IPA/MOA/Other		-	-	-
Total		62.94	61.20	1.74

PROGRAM NARRATIVE:

This program and Internal Leases 2131000 make up the Internal Lease Pool. Cherokee Nation (CN) Programs occupy office and warehouse space in buildings within the Internal Lease Pool. The Pool operates on the recovery of space costs. The Space Cost Rate is provided by Financial Resources based on a historical cost formula.

The Facilities Operations program provides the maintenance, housekeeping and costs associated with the upkeep of 40 internal lease buildings and the surrounding grounds. These buildings provide a total of 385,834.36 sq. ft. of office, warehouse and common space for CN Programs.

Facilities Operations coordinates with many CN Programs, TERO vendors and local businesses to provide clean, safe and functional facilities for CN Employees, Cherokee Citizens and visitors to the Cherokee Nation.

SIGNIFICANT CHANGES:

This budget mod request is to increase expenses due to the FY21 Space Cost Allocation Rate increase. Expenses were increased based on actual and historical data. Space Cost is allocated within the Internal Lease Pool which includes this budget and 2131000 Internal Leases. Some staff salaries are split with 1012000 Bldg Structures Prop Maint for work done outside the Lease Pool. Employee Equivalents increased due to changing the percentage split.

CHEROKEE NATION - FY2021 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2020 - 09/30/2021	Budget Preparer:	Name: Lillian Pratt Phone: 4138
Contract Number:		Accounting Unit Director/Manager:	Name: Jimmy Hullinger Phone: 918-772-8075
Accounting Fund:	2-Internal Service	Executive Director:	Name: David Moore Phone: 4137
Funding Source:	13-Leases-Internal	1st Person Responsible:	Employee # 101999
AU Description:	Facilities Operations		
Accounting Unit:	2132000		
Place IDC Rate in Part 4 Below			
Date/Time Printed:	05-Apr-21 12:31 PM		

PART-2

Notes: This budget mod request is to increase expenses due to the FY21 Space Cost Allocation Rate increase. Expenses were increased based on actual and historical data. Space Cost is allocated within the Internal Lease Pool which includes this budget and 2131000 Internal Leases. Some staff salaries are split with 1012000 Bldg Structures Prop Maint for work done outside the Lease Pool. Employee Equivalents increased due to changing the percentage split.

Staffing Summary:	FY 2021 REVISION 1	FY 2021 ORIG REQUEST	Incr \ (Decr)
# of Regular Full-Time Employee Equivalents:	61.94	60.20	1.74
# of Regular Part-Time Employee Equivalents:	1.00	1.00	-
# of Temp. Full-Time Employee Equivalents:			-
# of Temp. Part-Time Employee Equivalents:			-
# of Other Employee Equivalents:			-
TOTAL NUMBER OF EMPLOYEE-EQUIVALENTS	62.94	61.20	1.74

PART-3

Revenues: (Show as positive #)	Account #			Incr \ (Decr)
Maintenance recovery	410280	\$100,000	\$100,000	\$ -
Inter-program revenue	498000	\$30,000	\$30,000	\$ -
Other Income	498000	\$10,000	\$10,000	\$ -
Please enter a valid account number - >>>				\$ -
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		\$ 140,000	\$ 140,000	\$ -

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		\$1,832,025		\$1,898,139	\$ 33,887
Fringe benefits	810000		\$655,413		\$643,825	\$ 11,588
Staff development & training	820000		\$500		\$1,000	\$ (600)
Motor vehicle reports	820530		\$200		\$200	\$ -
Tolls/parking-travel	830040		\$50		\$50	\$ -
Contract services < \$5K	840000		\$5,000		\$10,000	\$ (5,000)
Contract services >=\$5K	850000		\$115,000		\$80,000	\$ 35,000
Supplies	880000		\$240,000		\$113,578	\$ 126,421
Equipment < \$5K	880070		\$7,500		\$2,000	\$ 5,500
COVID 19	880999		\$10,000		\$50,000	\$ (40,000)
Direct billed: telephone expense	690080		\$2,875		\$2,875	\$ -
Direct billed: cell/mobile phone	690090		\$23,453		\$23,453	\$ -
Direct billed: Internet	690110		\$250		\$250	\$ -
Direct billed: mailing cost	690120		\$25		\$25	\$ -
Direct billed: printing/copying	690130		\$25		\$25	\$ -
Building rent/lease	700000		\$3,500		\$3,500	\$ -
Utilities	700010		\$5,000		\$5,000	\$ -
Trash	700070		\$25,000		\$25,000	\$ -
Direct billed: space cost	700080		\$202,111		\$198,139	\$ 5,972
Direct billed: property insurance	710090		\$17,778		\$10,000	\$ 7,778
Direct billed: auto insurance	710100		\$21,836		\$20,000	\$ 1,836
Direct billed: general liab ins	710120		\$100		\$100	\$ -
Direct billed: contractor eqp ins	710140		\$500		\$500	\$ -
Fuel, oil	720020		\$5,000		\$5,000	\$ -
R & m vehicle	720030		\$18,000		\$2,000	\$ 16,000
Direct billed: GSA vehicle	720050		\$60,000		\$50,000	\$ 10,000
Direct billed: gas cards	720070		\$10,000		\$19,000	\$ -
Building maintenance	730000		\$140,000		\$80,000	\$ 60,000
Grounds maintenance	730020		\$15,000		\$25,000	\$ (10,000)
R & m equipment	730040		\$100,000		\$50,000	\$ 50,000
Depreciation expense	780000		\$50,000		\$50,000	\$ -
Please enter a valid account number - >>>						\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!						
Expenditures NOT Subject to IDC			\$ 3,666,142		\$ 3,357,660	\$ 308,482
Expenditures SUBJECT to IDC			\$ -		\$ -	\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		11.52%		11.52%		
Indirect Cost Allocation	970000		\$ -		\$ -	\$ -
Total Expenditures			\$ 3,666,142		\$ 3,357,660	\$ 308,482
Revenues OVER \ (UNDER) Expenditures			\$ (3,526,142)		\$ (3,217,660)	\$ (308,482)

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 ==>			\$ 3,666,142	\$ 3,357,660
Excess(Deficit) of Revenues, Expenditures and Net Transfers			\$ (3,526,142)	\$ (3,217,660)

PAYROLL WORKSHEET

Accounting Unit Description: Facilities Operations For Budget Period: 10/01/2020 - 09/30/2021 Printed Date: 05-Apr-21
 Accounting Unit Name: 2132000 Prepared by: Lillian Pratt Printed Time: 12:32 PM

Job Title	Position Status Vacant=V Existing=E	Salary Class: New=N MOA=NA	Hourly Rate #H	Position Code	Grade Range	Emp. #	TOTAL PERSONNEL COST FOR EMPLOYEE				Totals For This Accounting Unit				
							Pay Rate	Expected Hours To Pay on this AU	Expected Wages (Gross)	Series-Status	% Charged to this AU	On Multiple AUs	Expected Wages (Gross)	Expected Fringe Benefits	
1 Facilities Management Facility Administrator	V	S	1074	194			\$20.90	2080	\$42,840	Full Time	34.20%	100%		\$42,840	\$14,583
2 Apprentice HVACR	E	H	1673	5B	150176		\$19.34	2080	\$40,227	Full Time	34.20%	86%	x	\$34,595	\$11,531
3 Custodian	E	H	1696	4	100422		\$11.45	2080	\$23,816	Full Time	34.20%	100%		\$23,816	\$6,145
4 Custodian	E	H	1696	4	100785		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
5 Skilled Laborer	E	H	1678	4	100870		\$11.75	2080	\$24,440	Full Time	34.20%	86%	x	\$21,018	\$7,186
6 Custodian	E	H	1696	4	101392		\$14.26	2080	\$29,707	Full Time	34.20%	100%		\$29,707	\$10,158
7 Custodian	E	H	1696	4	101658		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
8 Maintenance Worker	E	H	1678	4	101667		\$11.71	2080	\$23,837	Full Time	34.20%	85%	x	\$21,610	\$8,145
10 Custodian	E	H	1678	4	101567		\$11.45	2080	\$23,816	Full Time	34.20%	100%		\$23,816	\$8,145
11 Apprentice Electrician	E	H	1696	4	102161		\$13.25	2080	\$27,560	Full Time	34.20%	100%		\$27,560	\$9,426
12 Custodian	E	H	1696	4	102287		\$12.75	2080	\$26,520	Full Time	34.20%	86%	x	\$24,554	\$8,534
13 Custodian	E	H	1696	4	102489		\$12.15	2080	\$25,272	Full Time	34.20%	100%		\$25,272	\$8,543
14 Maintenance Worker	E	H	1678	4	102526		\$11.45	2080	\$23,816	Full Time	34.20%	100%		\$23,816	\$8,145
15 Custodian	E	H	1696	4	102878		\$11.15	2080	\$23,192	Full Time	34.20%	100%		\$23,192	\$7,932
16 Lead Grounds Technician	E	H	1445	75	102949		\$15.90	2080	\$33,072	Full Time	34.20%	86%	x	\$29,512	\$8,826
17 Account Clerk III	E	H	1668	70	102914		\$15.90	2080	\$33,072	Full Time	34.20%	100%		\$33,072	\$11,311
18 Maintenance Worker	E	H	1678	4	103239		\$12.15	2080	\$25,272	Full Time	34.20%	86%	x	\$21,734	\$7,433
19 Special Projects Officer	E	S	1364	210	103285		\$20.77	2080	\$43,202	Full Time	34.20%	100%		\$43,202	\$14,775
20 Maintenance Worker	E	H	1678	4	103563		\$11.55	2080	\$23,816	Full Time	34.20%	86%	x	\$21,261	\$6,872
21 Special Projects Officer	E	S	1364	210	104152		\$22.22	2080	\$44,218	Full Time	34.20%	100%		\$44,218	\$15,071
22 Manager Housekeeping	E	S	2145	145	104185		\$21.51	2080	\$44,741	Full Time	34.20%	100%		\$44,741	\$15,501
23 HVACR Journeyman	E	H	1436	140	104721		\$26.89	2080	\$53,935	Full Time	34.20%	86%	x	\$48,984	\$15,718
24 Carpentier	E	H	1672	23	105301		\$14.84	2080	\$30,857	Full Time	34.20%	86%	x	\$28,548	\$9,079
25 Custodian	E	H	1696	4	105923		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
26 Custodian	E	H	1696	4	105918		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
27 Lead Custodian	E	H	1450	4	105963		\$16.63	2080	\$34,600	Full Time	34.20%	100%		\$34,600	\$10,470
28 Custodian	E	H	1696	4	106385		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
29 Custodian	E	H	1696	4	106390		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
30 Manager Maintenance Grounds Building	E	S	2148	F15	106698		\$22.69	2080	\$44,191	Full Time	34.20%	86%	x	\$40,548	\$13,811
31 Maintenance Worker	E	H	1678	4	106751		\$13.65	2080	\$28,262	Full Time	34.20%	86%	x	\$24,417	\$8,351
32 Custodian	E	H	1696	4	106926		\$14.98	2080	\$31,156	Full Time	34.20%	100%		\$31,156	\$10,658
33 Custodian	E	H	1696	4	107290		\$12.30	2080	\$25,584	Full Time	34.20%	100%		\$25,584	\$8,739
34 Custodian	E	H	1696	4	107708		\$13.15	2080	\$27,352	Full Time	34.20%	100%		\$27,352	\$9,354
35 Carpentier	E	H	1672	23	108231		\$11.72	2080	\$24,378	Full Time	34.20%	85%	x	\$22,682	\$7,635
36 Custodian	E	H	1696	4	108457		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
37 Custodian	E	H	1696	4	108539		\$11.45	2080	\$23,816	Full Time	34.20%	100%		\$23,816	\$8,145
38 Skilled Laborer	E	H	1679	4	108451		\$13.54	2080	\$31,668	Full Time	34.20%	86%	x	\$28,978	\$9,708
39 Custodian	E	H	1696	4	108761		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
40 Maintenance Technician	E	H	1448	4	109020		\$14.48	2080	\$31,156	Full Time	34.20%	86%	x	\$28,796	\$9,164
41 Custodian	E	H	1696	4	109066		\$11.85	2080	\$24,648	Full Time	34.20%	100%		\$24,648	\$8,430
42 HVACR Journeyman	E	H	1436	140	109180		\$20.42	2080	\$42,474	Full Time	34.20%	86%	x	\$38,628	\$12,493
43 Lead Carpenter	E	H	1433	57	109346		\$15.92	2080	\$33,114	Full Time	34.20%	86%	x	\$30,478	\$9,708
44 Custodian	E	H	1696	4	109725		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
45 Custodian	E	H	1696	4	109937		\$11.26	2080	\$23,816	Full Time	34.20%	100%		\$23,816	\$8,145
46 Laborer	E	H	1696	4	120223		\$11.15	2080	\$23,192	Full Time	34.20%	100%		\$23,192	\$7,832
47 Custodian	E	H	1696	4	120227		\$11.30	2080	\$23,504	Full Time	34.20%	86%	x	\$21,213	\$6,813
48 Custodian	E	H	1696	4	500000		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
49 Custodian	E	H	1696	4	500008		\$11.15	2080	\$23,192	Full Time	34.20%	100%		\$23,192	\$7,832
50 Maintenance Worker	E	H	1678	4	500143		\$11.45	2080	\$23,816	Full Time	34.20%	86%	x	\$21,487	\$7,069
51 Laborer	E	H	1693	4	106723		\$16.87	2080	\$35,094	Full Time	34.20%	86%	x	\$32,031	\$9,547
52 Heavy Equipment Operator	E	H	1438	74	500335		\$14.02	2080	\$29,162	Full Time	34.20%	86%	x	\$26,079	\$8,577
53 Custodian Supervisor	E	S	1931	42	500899		\$18.68	2080	\$42,853	Full Time	34.20%	100%		\$42,853	\$14,611
54 Custodian	E	H	1696	4	500924		\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
55 Lead Carpenter	E	H	1433	57	500925		\$14.35	2080	\$29,648	Full Time	34.20%	86%	x	\$27,859	\$9,779
56 Custodian	E	H	1696	4	501087		\$11.15	2080	\$23,192	Full Time	34.20%	100%		\$23,192	\$7,832
57 Custodian	E	H	1696	4	501395		\$11.00	2080	\$22,880	Part Time	12.00%	100%		\$22,880	\$7,746
58 Laborer	E	H	1683	4	101686		\$13.15	2080	\$23,192	Full Time	34.20%	86%	x	\$21,845	\$6,821
59 Laborer	E	H	1683	4	501852		\$13.15	2080	\$23,192	Full Time	34.20%	86%	x	\$21,845	\$6,821
60 Laborer	E	H	1683	4	501870		\$11.15	2080	\$22,880	Full Time	34.20%	86%	x	\$21,734	\$7,433
61 Apprentice Electrician	E	H	1434	62	500157		\$12.15	2080	\$25,272	Full Time	34.20%	86%	x	\$23,192	\$7,433
62 Maintenance Skilled Laborer	V	H	1447	4			\$12.15	2080	\$25,272	Full Time	34.20%	86%	x	\$23,192	\$7,433
63 Heavy Equipment Finish Operator	V	H	1401	80			\$14.70	2080	\$30,576	Full Time	34.20%	86%	x	\$28,285	\$9,593
64 Journeyman Electrician	V	H	1425	125			\$16.34	2080	\$33,987	Full Time	34.20%	86%	x	\$31,229	\$10,528
65 Custodian	V	H	1696	4			\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
66 Custodian	V	H	1696	4			\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
67 Custodian	V	H	1696	4			\$11.00	2080	\$22,880	Full Time	34.20%	100%		\$22,880	\$7,825
68 Anticipated Turnover														\$0	\$0
69 Adjustment to Fringe Benefits														\$0	\$0
70 Shift Differential														\$0	\$0
71 AU 5% Merit Increase														\$10,760	\$6,759
72 Christmas Bonus - Regular Full Time														\$53,760	\$18,234
73 Christmas Bonus - Regular Part Time														\$88,000	\$22,572
														\$500	\$50
Totals														\$1,632,021	\$556,413

Please input these totals on
on the Budget Request Form!

Cherokee Nation Act/Resolution Proposal Form

Act Resolution

TITLE: AN ACT AMENDING LEGISLATIVE ACT #17-20 AUTHORIZING THE COMPREHENSIVE BUDGET FOR FISCAL YEAR 2021 OPERATING – MOD 07; 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)**

[Handwritten Signature] 4/9/21

Signature/Initial _____ Date _____

Government Resources:

Signature/Initial _____ Date _____

Administration Approval:

[Handwritten Signature] 4/13/21

Signature/Initial _____ Date _____

LEGISLATIVE CLEARANCE:

Legal & Legislative Coordinator:

[Handwritten Signature] 4/13/21

Signature/Initial _____ Date _____

Standing Committee & Date:

[Handwritten Signature] 4/29/21

Chairperson:

Signature/Initial _____ Date _____

Returned to Presenter: _____

Date _____

APR 13 '21 PM 4:12