

## An Act

### LEGISLATIVE ACT 03-14

#### AN ACT AMENDING LEGISLATIVE ACT #21-13 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2014 – Mod. 5; AND DECLARING AN EMERGENCY

BE IT ENACTED BY THE CHEROKEE NATION:

#### SECTION 1. TITLE AND CODIFICATION

This legislative act shall be titled and codified as “**An Act Amending Legislative Act #21-13 Authorizing the Comprehensive Operating Budget for FY 2014 – Mod. 5**”.

#### SECTION 2. PURPOSE

The purpose of this amendment is to authorize and approve the use of funds, subject to the availability of such funds, in accordance with Section 4, changing the amounts of certain cost centers approved in the “Comprehensive Budget Act for Fiscal Year 2014” or subsequent amendment. The cumulative total of the budget is increased by **\$ 1,702,224** for a total budget authority of **\$ 586,635,715**. The following items are identified as components of such change:

Grants Received & Authorized per LA-21-13 (detail attached)	\$ ( 49,485)
Modification Request (see Section 4 below)	<u>1,751,709</u>
<b>Cumulative change in budget authority</b>	<b><u>\$ 1,702,224</u></b>

#### SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #21-13 are applicable to this amendment.

#### SECTION 4. FUNDING AUTHORIZATIONS

The changes reflect increases to cost centers set forth in the program budget justifications incorporated herein. This modification request changes the total amount of the comprehensive budget authorization by an increase of **\$ 1,751,709** to wit:

- A. An increase in the **General Fund** budget authority of **\$ 973,197**.
- B. An increase in the **Motor Vehicle Tax** budget authority of **\$ 707,954**.
- C. An increase in the **IHS – Self Governance Health** budget authority of **\$ 70,558**.

**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.

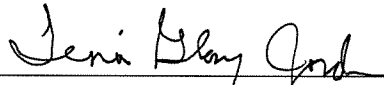
**SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED**

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**

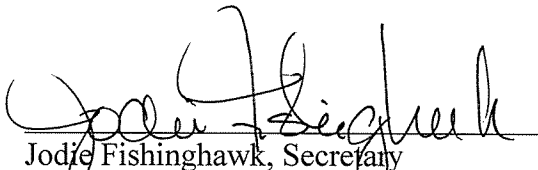
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 10<sup>th</sup> day of February, 2014




\_\_\_\_\_  
Tina Glory Jordan, Speaker  
Council of the Cherokee Nation

ATTEST:




\_\_\_\_\_  
Jodie Fishinghawk, Secretary  
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 10<sup>th</sup> day of February, 2014

  
Bill John Baker, Principal Chief  
Cherokee Nation

ATTEST:

  
Chuck Hoskin, Jr., Secretary of State  
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Tina Glory-Jordan	<u>Yea</u>	Harley Buzzard	<u>Absent</u>
Joe Byrd	<u>Yea</u>	Victoria Vazquez	<u>Yea</u>
David Walkingstick	<u>Yea</u>	Dick Lay	<u>Yea</u>
Don Garvin	<u>Yea</u>	Cara Cowan Watts	<u>Yea</u>
David W. Thornton, Sr.	<u>Yea</u>	Lee Keener	<u>Yea</u>
Janelle Fullbright	<u>Yea</u>	Janees Taylor	<u>Yea</u>
Frankie Hargis	<u>Yea</u>	Jack Baker	<u>Yea</u>
Jodie Fishinghawk	<u>Yea</u>	Julia Coates	<u>Yea</u>
Curtis Snell	<u>Yea</u>		

CHEROKEE NATION  
 PROPOSED FY 2014 AMENDMENT  
 Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2014 Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
45-USDA	1	3454000 TERO USDA Forestry	New	9,776	9,776	\$ -
	2	3454400 Arts Center RBEG	New	157,388	157,388	\$ -
<b>45-USDA Total</b>				<b>\$ 167,164</b>	<b>\$ 167,164</b>	<b>\$ -</b>
50-US Department of Education	3	3506000 NACTEP	LA 21-13	(129,474)	(129,474)	\$ -
<b>50-US Department of Education Total</b>				<b>\$ (129,474)</b>	<b>\$ (129,474)</b>	<b>\$ -</b>
75-Federal Other	4	3751100 TERO SUM	LA 21-13	23,102	23,102	\$ -
	5	3755000 Walking On	LA 21-13	(110,277)	(110,277)	\$ -
<b>75-Federal Other Total</b>				<b>\$ (87,175)</b>	<b>\$ (87,175)</b>	<b>\$ -</b>
<b>Grand Total</b>				<b>\$ (49,485)</b>	<b>\$ (49,485)</b>	<b>\$ -</b>

## Grants Reporting Only

CHEROKEE NATION  
 PROPOSED FY 2014 AMENDMENT  
 Sorted by Funding Source

Funding Source	Ref # by FS	Program/Purpose	FY 2014 Prior LA	Data		
				Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010563 Economic Development	LA 21-13	973,197	973,197	\$ -
<b>01-Cherokee Nation Total</b>				<b>\$ 973,197</b>	<b>\$ 973,197</b>	<b>\$ -</b>
05-Vehicle Tax	2	1051000 MVT Public Schools	LA 21-13	237,963	237,963	\$ -
	3	1051010 MVT SHS	LA 21-13	17,044	17,044	\$ -
	4	1051011 MVT Head Start	LA 21-13	(31,114)	(31,114)	\$ -
	5	1051012 MVT Immersion	LA 21-13	18,364	18,364	\$ -
	6	1051020 MVT Public School Coop	LA 21-13	235,415	235,415	\$ -
	7	1052010 MVT Highways Admin	LA 21-13	191,294	191,294	\$ -
	8	1054100 MVT Local Law Enforcement	LA 21-13	38,988	38,988	\$ -
<b>05-Vehicle Tax Total</b>				<b>\$ 707,954</b>	<b>\$ 707,954</b>	<b>\$ -</b>
32-IHS - Self Governance Health	9	3324040 Meth and Suicide Prevention	LA 21-13	70,558	70,558	\$ -
<b>32-IHS - Self Governance Health Total</b>				<b>\$ 70,558</b>	<b>\$ 70,558</b>	<b>\$ -</b>
<b>Grand Total</b>				<b>\$ 1,751,709</b>	<b>\$ 1,751,709</b>	<b>\$ -</b>

## Operating Mod #5 Request

# COMPREHENSIVE BUDGET FOR FISCAL YEAR 2014

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	89,642,603	1,390,822	91,033,425	80,164,505	4,482,128	6,379,486	91,026,119	7,306
Motor Fuels Tax Funding Srce	10,103,938	13,357,108	23,461,046	14,086,920	146,850	9,227,276	23,461,046	0
Motor Vehicle Tax Funding Srce	18,194,802	450,000	18,644,802	16,910,065	456,312	1,278,425	18,644,802	0
Permanent Fund Funding Source	10,530	0	10,530	10,530	0	0	10,530	0
DOI General Funding Source	12,698,554	0	12,698,554	11,903,478	795,076	0	12,698,554	0
DOI Self Gov Funding Source	14,217,484	79,600	14,297,084	13,026,057	1,260,227	10,800	14,297,084	0
DOI Self Gov Roads Funding Src	23,844,432	0	23,844,432	23,616,471	141,088	86,873	23,844,432	0
Dept of Transportation Frnd Src	47,825,387	0	47,825,387	47,566,718	158,826	99,843	47,825,387	0
DOI PL102-477 Funding Source	15,980,768	0	15,980,768	15,222,177	758,591	0	15,980,768	0
IHS Self Gov Health Funding Sr	244,949,439	28,140	244,977,579	224,942,327	17,385,252	2,650,000	244,977,579	0
IHS Self Gov TEH Funding Src	5,690,386	0	5,690,386	5,311,703	378,683	0	5,690,386	0
IHS Self Gov Offic Funding Src	322,788	0	322,788	284,719	38,069	0	322,788	0
IHS Discretionary Funding Srce	68,400	0	68,400	30,000	0	38,400	68,400	0
DHHS General Funding Source	36,326,864	516,894	36,843,758	33,203,725	3,040,033	600,000	36,843,758	0
USDA Funding Source	16,797,974	743,192	17,541,166	16,826,144	715,022	0	17,541,166	0
Dept of Education Funding Srce	1,140,468	67,154	1,207,622	1,099,523	108,099	0	1,207,622	0
HUD Funding Source	44,980,473	247,211	45,227,684	43,068,507	1,709,177	450,000	45,227,684	0
Housing Proceeds Funding Src	0	0	0	0	0	0	0	0
EPA Funding Source	1,974,537	0	1,974,537	1,758,727	215,810	0	1,974,537	0
Dept of Labor Funding Source	6,403,806	0	6,403,806	5,768,562	635,244	0	6,403,806	0
Federal Other Funding Source	2,515,461	500	2,515,961	2,380,901	135,060	0	2,515,961	0
State of Oklahoma Funding Srce	1,423,804	0	1,423,804	1,298,103	125,701	0	1,423,804	0
Private Funding Source	678,614	183,222	861,836	802,422	59,414	0	861,836	0
Indirect Cost Pool Funding Src	40,912,737	68,400	40,981,137	40,712,130	0	0	40,712,130	269,007
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	4,400,283	0	4,400,283	4,400,283	0	0	4,400,283	0
Enterprise Funding Source	1,247,473	450,000	1,697,473	1,237,276	0	0	1,237,276	460,197
Other Funding Source	199,471	17,000	216,471	204,836	11,635	0	216,471	0
Debt Service Funding Source	0	2,650,000	2,650,000	2,650,000	0	0	2,650,000	0
Capital Projects Funding Sourc	19,580,409	600,000	20,180,409	20,152,269	0	28,140	20,180,409	0
<b>Total</b>	<b>\$ 662,131,885</b>	<b>\$ 20,849,243</b>	<b>\$ 682,981,128</b>	<b>\$ 628,639,078</b>	<b>\$ 32,756,297</b>	<b>\$ 20,849,243</b>	<b>\$ 682,244,618</b>	<b>\$ 736,510</b>

## Non Grant Requests

CAPITAL RECONCILIATION	
LA-22-13 CAP	\$ 92,360,612
Mod-1 Capital	5,000,000
Mod-2 Capital	1,554,468
<b>Total Capital</b>	<b>\$ 98,915,080</b>
Operating (LA-21-13)	\$ 586,635,715
Capital (LA-22-13)	98,915,080
<b>Grand Total</b>	<b>\$ 685,550,795</b>

Mod-5 Oper Req	1,751,709	01/30 E&F
Mod-2 Cap Req	1,554,468	01/30 E&F
<b>Total after pending Mod's</b>	<b>\$ 685,550,795</b>	





**CHEROKEE NATION TRIBAL COUNCIL**

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight

# Mem o

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

**From:** Jody S. Reece

**CC:** Executive & Finance Committee

**Date:** 01/16/2014

**Re:** Review of Operating Budget Modification #5 – **Total \$ 1,702,224**

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. December Grant Reporting:

<u>Funding Source</u>	<u>Reason</u>	<u>Amount</u>
USDA	2 – carryover reconciliations	\$ 167,164
US Dept of Educ	1 – carryover reconciliation & new award	( 129,474)
Federal Other	2 – carryover reconciliations	( 87,175)
<b>TOTAL GRANTS</b>		<b>\$ ( 49,485)</b>

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

Original Appropriated for Cash Match	\$ 750,000	
Used: ICDBG Retail Incubator (3552600)	( 208,101)	October reporting
Balance Available	<u>\$ 541,899</u>	

## B. MOD #5 Request - (9 budgets) Increase in budget authority - \$ 1,751,709

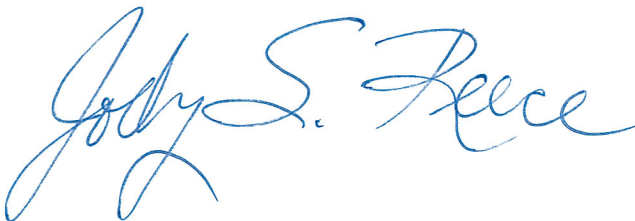
1. Economic Development – 1010563 - General Fund: Modification requesting an increase in expenditure authorization of \$973,197. There is a small reduction related to carryover reconciliation; however, \$1,110,073 is additional revenue from an amendment to the MOU with CNB.
2. MVT Public Schools – 1051000 – General Fund-Vehicle Tax: Modification requesting an increase in expenditure authorization of \$237,963 related to the 2013 allocation of Motor Vehicle Tax Revenue, final carryover, and balancing of previous estimates. The total 38% allocation to schools is \$3,600,736 and the new total for this budget is now \$3,212,451. See budgets in items 3, 4, 5, and 6 below for other school allocations.

3. MVT Sequoyah High School – 1051010 – General Fund-Vehicle Tax: Modification requesting an increase in expenditure authorization of \$17,044 related to the 2013 allocation of Motor Vehicle Tax Revenue, final carryover, and balancing of previous estimates. The new total for this budget is now \$107,044.
4. MVT Head Start – 1051011 – General Fund-Vehicle Tax: Modification requesting a decrease in expenditure authorization of \$31,114 related to the 2013 allocation of Motor Vehicle Tax Revenue, final carryover, and balancing of previous estimates. The new total for this budget is now \$82,381.
5. MVT Immersion – 1051012 – General Fund-Vehicle Tax: Modification requesting an increase in expenditure authorization of \$18,364 related to the 2013 allocation of Motor Vehicle Tax Revenue, final carryover, and balancing of previous estimates. The new total for this budget is now \$28,364.
6. MVT Public School Coop – 1051020 – General Fund-Vehicle Tax: Modification requesting an increase in expenditure authorization of \$235,415 related to the 2013 allocation of Motor Vehicle Tax Revenue, final carryover, and balancing of previous estimates. The new total for this budget is now \$570,159. This budget is for the A-F scorecard assistance to public schools and is the 5% of 38% School allocation and the matching 5% from General Fund. The matching amount from General Fund is reserved out of the residual of the Motor Vehicle Tax that goes to General Fund.
7. MVT Highways Administration – 1051020 – General Fund-Vehicle Tax: Modification requesting an increase in expenditure authorization of \$235,415 related to the 2013 allocation of Motor Vehicle Tax Revenue and balancing of previously estimated final carryover. The new total for this budget is now \$414,434 consisting of \$224,922 carryover and \$189,512 current allocation from 2013 vehicle tax revenues. The allocation to roads is 20% of the total revenue and of this amount there is 90% budgeted for construction presented in the capital mod package and this is for the 10% administration portion.
8. MVT Local Law Enforcement – 1054100 – General Fund-Vehicle Tax: Modification requesting an increase in expenditure authorization of \$38,988 related to the 2013 allocation of Motor Vehicle Tax Revenue and balancing of previously estimated final carryover. The new total for this budget is now \$328,988 consisting of \$36,719 carryover and \$290,269 current allocation from 2013 vehicle tax revenues. The current allocation for Law Enforcements is 20% of the “net” revenues. For this calculation, “net” revenues are after tag office expenditures and after allocation to schools and roads.
9. Meth & Suicide Prevention – 3324040 – IHS Self Governance Health: Modification requesting an increase in expenditure authorization of \$70,558 for carryover reconciliation. The new total for this budget is now \$184,198.

**Summary:**

After reviewing the submission of Mod #5 by administration, I find no technical issues surrounding these requests, nor do I have any concerns related to their respective carryover estimates. If I can provide any further information, please do not hesitate to contact me.

Respectfully,



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Attachments