

An Act

Legislative Act: 21-09

AN ACT AUTHORIZING AND APPROVING THE FISCAL YEAR 2010 BUDGET; AND DECLARING AN EMERGENCY

BE IT ENACTED BY THE COUNCIL OF THE CHEROKEE NATION:

Section 1. Title and Codification

This act shall be titled and codified as “The Comprehensive Budget for Fiscal Year 2010.”

Section 2. Purpose: To comply with the Constitution and laws of the Cherokee Nation, to authorize funding for governmental operations and to provide full disclosure of finances, expenditures and revenues.

- A. The purpose of this enactment is intended to review, authorize, approve and ratify appropriations and planned expenditures from all sources in compliance with the specific laws governing appropriations (62 CNCA 31 & 32).
- B. The use of such funds shall be subject to public disclosure.
- C. The funding sources are to provide budget authority for expenditures of the Cherokee Nation’s Executive, Judicial and Legislative Departments (Branches), including any authorized Commissions, Boards, Authorities and Enterprises operated by the Nation.
- D. The funding sources include funds from compacts, grants, contracts, miscellaneous sources and contributions, dividends, revenues of enterprises, taxes, special and general fund sources, indirect costs or trust funds.
- E. This enactment shall govern the proper use of all funds during the course of business for Fiscal Year 2010. No other expenditure or use is authorized except as provided herein or as provided by subsequent amendments to this authorization.

Section 3. Policy of Accountability:

- A. All funds under the care of the Cherokee Nation shall only be expended as authorized by this enactment unless amended.
- B. Any official who intentionally and willfully misuses, misapplies, diverts or embezzles the application or use of any public funds entrusted to the care of the Cherokee Nation from any sources may be prosecuted according to applicable criminal statutes.

- C. The enactment of this Act or any part thereof, does not ratify, condone or legalize any prior expenditure which may be incurred contrary to Cherokee law. Any unauthorized expenditures, misappropriations, or other illegal acts involving the finances of the Cherokee Nation or any of its subsidiaries may be prosecuted under applicable law or other appropriate administrative or legal remedies.

Section 4. Legislative History

- A. The Constitution and laws (Title 62 of the Cherokee Nation Code) provides the requirements for appropriations, review and authorization for the use of all funds.
- B. The budget estimates of revenues and expenditures for Fiscal Year 2010 to document funding availability and provide justifications for expenditures are incorporated herein.
- C. All previous resolutions, statutes and relevant Court Decisions as may be applicable are acknowledged.

Section 5. Legal Authorities Governing the Use of Funds.

- A. The Constitution of the Cherokee Nation.
- B. Applicable Cherokee Nation Statutes and the Cherokee Nation Code Annotated (CNCA).
- C. Applicable Federal law and regulations regarding contracts, compacts, grants and use of trust funds.

Section 6. Funding Allocations and Justifications

- A. The allocations from all sources of revenues have been proposed as estimates and justified by the Principal Chief for the Executive, the Chief Justice of the Supreme Court for the Judiciary and by the Speaker of the Council for the Legislative Branch.
- B. These proposed allocations for funding are hereby approved and incorporated herein as set forth in the justifications contained in the "Comprehensive Budget Estimates for Fiscal Year 2010" submitted by the Treasurer as revised and approved by the Council of the Cherokee Nation after hearings before the Executive and Finance Committee. The approved allocations from all sources are subject to the availability of funds as projected and estimated.

Section 7. Amounts Authorized and Required Reports to the Council.

- A. The budget authority for the Fiscal Year 2010 budget is \$535,731,985. The Executive, Judicial and Legislative Branches are authorized to expend such funds as set forth in the justifications subject to the continued availability of revenues.

- B. The Executive Branch shall provide monthly and annual financial reports in compliance with the Cherokee Constitution and laws and as the Tribal Council directs.
- C. Budget authority is also provided for financial obligations associated with debt service that are not shown as expenses in the Budget Justifications. Total budget authority is set forth and documented in the Principal Chief's budget estimates—incorporated herein, as revised by the Tribal Council through budget hearings and attached as Exhibit - A incorporated herein. Authority to expend grant funds as a result of future awards during FY2010 is authorized, provided that budget amendments adding new accounting units or adjustments to existing accounting units incorporated in the Comprehensive Budget for FY2010 are submitted to the Council within thirty days of the receipts of any such award or notice of funding adjustment.
- D. Indirect cost pool expenditures are limited to a rate approved by the Inspector General for use in Fiscal Year 2010.


Section 8 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 (code section) 8. 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 and be in full force after its passage and approval.

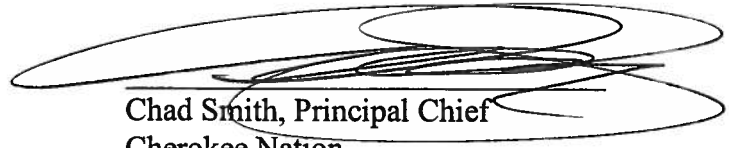
Enacted by the Council of the Cherokee Nation on the 14TH day of September, 2009.


Meredith Frailey, Speaker
Council of the Cherokee Nation

ATTEST:

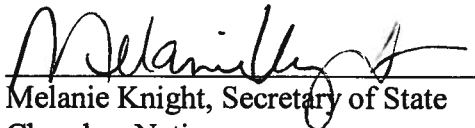

Don Garvin, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 18th day of September, 2009.



Chad Smith, Principal Chief
Cherokee Nation

ATTEST:



Melanie Knight, Secretary of State
Cherokee Nation

YEAS AND NAYS AS RECORDED:

Bill John Baker	<u>Yea</u>	Chris Soap	<u>Yea</u>
Tina Glory Jordan	<u>Yea</u>	Meredith A. Frailey	<u>Yea</u>
Joe Crittenden	<u>Nay</u>	Cara Cowan Watts	<u>Yea</u>
Jodie Fishinghawk	<u>Yea</u>	Buel Anglen	<u>Yea</u>
David W. Thornton, Sr.	<u>Nay</u>	Bradley Cobb	<u>Yea</u>
Janelle Lattimore Fullbright	<u>Yea</u>	Chuck Hoskin, Jr.	<u>Yea</u>
Don Garvin	<u>Yea</u>	Julia Coates	<u>Yea</u>
Harley Buzzard	<u>Yea</u>	Jack D. Baker	<u>Yea</u>
Curtis Snell	<u>Yea</u>		

**CHEROKEE NATION
FY2010 BUDGET
ADJUSTMENTS TO PROPOSAL**

"Revision-A"

Exhibit - A

Adjustments derived from Legislative Review Hearings:

#	Program	Division	Funding Src	AU	Impact of adjustments to:		
					Sources	Uses	Net
Proposed Budget - From Administration					\$ 537,231,686	\$ 532,900,498	\$ 4,331,188
1.	Gen Funds Ops - Dividend Est. Reduction	Financial Resources	Gen Fund	1010280	(4,200,000)		(4,200,000)
2.	Tax Commission - Rebate Reserves	Tax Commission	Gen Fund	1011010		(2,081,646)	2,081,646
3.	Employee Performance Incentives	Human Resources	Gen Fund	1010480		(900,000)	900,000
4.	IDC Shortfall	Financial Resources	Gen Fund	1010310		(250,000)	250,000
5.	Community Transportation	Community Services	Gen Fund	1010454		(100,000)	100,000
6.	Leadership	Leadership	Gen Fund	1010225		(200,000)	200,000
7.	Communications	Office of the Chief	Gen Fund	1010036		(100,000)	100,000
8.	Contract Health - GF	Health Services	Gen Fund	1010264		(1,250,000)	1,250,000
9.	CHS Dentures & Eyeglasses	Health Services	Gen Fund	1010259		1,000,000	(1,000,000)
10.	Donations and Contributions - Reserve	Tribal Council	Gen Fund *	new au		150,000	(150,000)
11.	Gen Funds Ops - Tfr to Comm. Youth Asst	Financial Resources	Gen Fund	1010280		50,000	(50,000)
12.	Community Youth Assistance	Community Services	MFT	1023055	50,000	50,000	-
13.	Community Adult Assistance	Community Services	Gen Fund	new au		100,000	(100,000)
14.	Cherokee Sports Teams	Tribal Council	Gen Fund *	new au		50,000	(50,000)
15.	County Livestock Auctions	Tribal Council	Gen Fund *	new au		39,000	(39,000)
16.	Donations and Contributions - Food Pantrys	Office of the Chief	Gen Fund	1010042		100,000	(100,000)
17.	Donations and Contributions - Back Pack	Office of the Chief	Gen Fund	1010042		35,000	(35,000)
18.	Donations and Contributions - W.I.S.H.	Office of the Chief	Gen Fund	1010042		15,000	(15,000)
19.	Advocacy Initiative	Attorney General	Gen Fund	1010120		(300,000)	300,000
20.	Tero Commission	Boards/Comms	Gen Fund **	new au		300,000	(300,000)
21.	Gen Funds Ops - Tfr to Higher Ed Schol.	Financial Resources	Gen Fund	1010280		1,900,000	(1,900,000)
22.	MFT - Higher Ed Scholarship	Education	MFT	1024001	1,900,000	1,900,000	-
23.	Higher Ed Pell Scholarships	Education	Gen Fund	1010178		500,000	(500,000)
24.	Head Start After School Program	Education	Gen Fund	1010693		300,000	(300,000)
25.	Community Investment Project	Career Services	Gen Fund	1010533		(400,000)	400,000
26.	Community Mailing	Community Services	Gen Fund	1010547		(40,000)	40,000
27.	Tribal Database	Community Services	Gen Fund	1010552		(60,000)	60,000
28.	Education Data and Development	Education	Gen Fund	1010229		(150,000)	150,000
29.	Community Rec Center	Health Services	Gen Fund	1010249		(100,000)	100,000
30.	Capital Improvement Projects	Mgmt Resources	Gen Fund	1010306		(2,000,000)	2,000,000
31.	Capital Improvement Projects	Mgmt Resources	Gen Fund	1010306		1,000,000	(1,000,000)
32.	G/F Ops-Tobacco Loan Reserve (repeal)	Financial Resources	Gen Fund	1010280	1,000,000		1,000,000
33.	Tero - Job Training Program	Career Services	Gen Fund	1015000	782,811	782,811	-
34.	Tero Sum	Career Services	Fed Other	3751100	(782,811)	(782,811)	-
35.	Housing Development - Land Acq & Dev	Mgmt Resources	HUD	3560636	262,608	262,608	-
36.	Housing Development - Land Acq & Dev	Mgmt Resources	HUD	3560736	377,833	377,833	-
37.	Mortgage Assistance	Commerce Services	HUD	3560829	910,000	910,000	-
38.	Northern Area Housing Office	Commerce Services	HUD	3560859	72,842	72,842	-
39.	Transitional Housing	Human Services	HUD	3560860	600,000	600,000	-
40.	Rental Assistance Management	Human Services	HUD	3560873	50,850	50,850	-
41.	Rental Assistance	Human Services	HUD	3560876	1,000,000	1,000,000	-
42.	Self-Help Community Waverline	Community Services	Gen Fund	1010432		(200,000)	200,000
43.	Individual Water and Sewer	Community Services	Gen Fund	1010431		200,000	(200,000)
Total Adjustments to Proposed Budget					\$ 2,024,133	\$ 2,831,487	\$ (807,354)
Total FY2010 Budget After Adjustments					\$ 539,255,819	\$ 535,731,985	\$ 3,523,834

Itemized Adjustments by Funding Sources

General Fund - Proposed	77,321,159	76,501,790	819,369
Adjustments	(2,417,189)	(1,609,835)	(807,354)
General Fund - Adjusted	74,903,970	74,891,955	12,015
Motor Fuel Tax - Proposed	24,098,662	24,098,662	-
Adjustments	1,950,000	1,950,000	-
Motor Fuel Tax - Adjusted	26,048,662	26,048,662	-
HUD - Proposed	52,051,193	52,051,193	-
Adjustments	3,274,133	3,274,133	-
HUD - Adjusted	55,325,326	55,325,326	-
Federal Other - Proposed	3,216,049	3,216,049	-
Adjustments	(782,811)	(782,811)	-
Federal Other - Adjusted	2,433,238	2,433,238	-

Total of Adjustments

\$ 2,024,133 \$ 2,831,487 \$ (807,354)

* = Reserve by Appropriation - Pending Sub Committee

** = Reserve by Appropriation - Pending Enabling Legislation

Report Generation

COMPRESI VE BUDGET
FOR FISCAL YEAR 2010
07/29/09

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Fundi	75,153,462	2,167,697	77,321,159	66,687,726	5,594,300	4,219,764	76,501,790	819,369
Motor Fuels Tax Fundi	10,326,676	13,771,986	24,098,662	12,611,826	322,384	11,164,452	24,098,662	0
Motor Vehicle Tax Fun	12,346,565	0	12,346,565	11,160,712	405,750	780,103	12,346,565	0
Permanent Fund Fundin	10,000	0	10,000	10,000	0	0	10,000	0
Title VI Loan Funding	0	0	0	0	0	0	0	0
DOI General Funding S	18,578,929	0	18,578,929	17,469,721	1,109,208	0	18,578,929	0
DOI Self Gov Funding	12,531,459	79,600	12,611,059	11,441,180	1,129,879	40,000	12,611,059	0
DOI Self Gov Roads Fu	55,495,500	0	55,495,500	54,673,320	322,316	499,864	55,495,500	0
DOI PL102-477 Funding	18,934,216	0	18,934,216	18,050,087	884,129	0	18,934,216	0
IHS Self Gov Health F	170,335,375	0	170,335,375	155,089,213	11,978,724	3,267,438	170,335,375	0
IHS Self Gov TEH Fund	14,693,743	0	14,693,743	14,272,645	421,098	0	14,693,743	0
IHS Self Gov Offic Fu	475,585	0	475,585	414,805	60,780	0	475,585	0
IHS Discretionary Fun	400,000	0	400,000	30,000	0	370,000	400,000	0
DHHS General Funding	35,146,484	728,720	35,875,204	32,935,619	2,859,585	80,000	35,875,204	0
DHHS TEH Funding Sour	0	0	0	0	0	0	0	0
USDA Funding Source	15,578,983	839,096	16,418,079	15,828,383	589,696	0	16,418,079	0
Dept of Education Fun	1,215,690	62,094	1,277,784	1,157,320	120,464	0	1,277,784	0
HUD Funding Source	52,051,193	0	52,051,193	46,656,439	3,348,739	2,046,015	52,051,193	0
Housing Proceeds Fund	3,215,000	0	3,215,000	2,807,090	407,910	0	3,215,000	0
EPA Funding Source	3,007,224	0	3,007,224	2,714,821	292,403	0	3,007,224	0
Dept of Labor Funding	7,266,619	0	7,266,619	6,522,165	744,454	0	7,266,619	0
Federal Other Funding	3,216,049	0	3,216,049	2,746,565	44,484	425,000	3,216,049	0
State of Oklahoma Fun	771,283	0	771,283	686,671	84,612	0	771,283	0
Private Funding Sourc	785,967	158,310	944,277	606,684	83,134	0	689,818	254,459
Indirect Cost Pool Fu	206,293	0	206,293	30,156,824	(30,745,482)	0	(588,658)	794,951
Tribal Force Acct Fun	0	0	0	0	0	0	0	0
Fringe Pool Funding S	0	0	0	0	0	0	0	0
Internal Lease Pool F	86,000	0	86,000	10,123	0	0	10,123	75,877
Construction Mgmt Fun	0	0	0	0	0	0	0	0
Enterprise Funding So	1,549,570	2,471,015	4,020,585	1,886,053	0	0	1,886,053	2,134,532
Other Funding Source	395,865	12,000	407,865	147,212	8,653	0	155,865	252,000
Debt Service Funding	0	3,167,438	3,167,438	2,602,118	0	565,320	3,167,438	0
Capital Projects Fund	0	0	0	0	0	0	0	0
Total	513,773,730	23,457,956	537,231,686	509,375,322	67,220	23,457,956	532,900,498	4,331,188