

# An Act

## LEGISLATIVE ACT 19-15

### AN ACT AMENDING LEGISLATIVE ACT #17-15 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2016 – 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 #17-15 Authorizing the Comprehensive Operating Budget for FY 2016 – 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 Budget Act for Fiscal Year 2016” or subsequent amendment. The cumulative total of the budget is increased by **\$ 1,143,372** for a total budget authority of **\$ 653,004,993**. The following items are identified as components of such change:

Grants Received & Authorized per LA-17-15 (detail attached)	\$ 169,567
Modification Request (see Section 4 below)	<u>973,805</u>
<b>Cumulative change in budget authority</b>	<b><u>\$ 1,143,372</u></b>

#### SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #17-15 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 **\$ 973,805** to wit:

- A. An increase in the **General Fund** budget authority of **\$ 853,412**.
- B. An increase in the **Indirect Cost Pool** budget authority of **\$93,413**.
- C. An increase in the **DOI – Self Governance** budget authority of **\$ 26,980**.

**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.

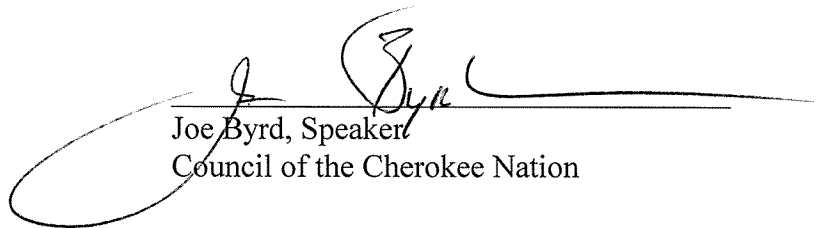
**SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED**

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.

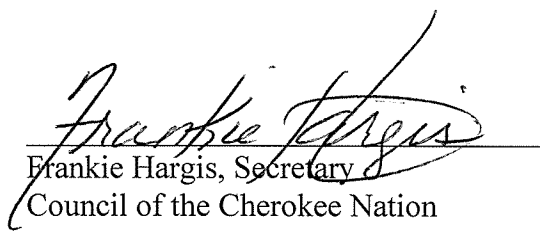
**SECTION 8. SELF-HELP CONTRIBUTIONS**

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.

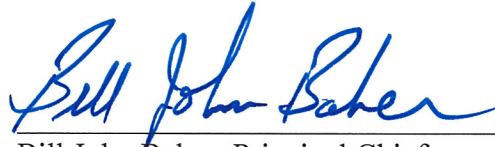
Enacted by the Council of the Cherokee Nation on the 16<sup>th</sup> day of November, 2015

  
Joe Byrd, Speaker  
Council of the Cherokee Nation

ATTEST:

  
Frankie Hargis, Secretary  
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 18<sup>th</sup> day of November, 2015



Bill John Baker, Principal Chief  
Cherokee Nation

ATTEST:



Chuck Hoskin, Jr., 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>
David Walkingstick	<u>Yea</u>	Dick Lay	<u>Yea</u>
Don Garvin	<u>Yea</u>	Buel Anglen	<u>Yea</u>
David W. Thornton, Sr.	<u>Yea</u>	Keith Austin	<u>Yea</u>
Bryan Warner	<u>Yea</u>	Janees Taylor	<u>Yea</u>
Frankie Hargis	<u>Yea</u>	Jack Baker	<u>Absent</u>
Shawn Crittenden	<u>Yea</u>	Wanda Hatfield	<u>Yea</u>
Curtis Snell	<u>Yea</u>		

CHEROKEE NATION  
 PROPOSED FY 2016 AMENDMENT  
 Sorted by Funding Source

			Data		
Funding Source	Ref # by FS	Program/Purpose	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
40-DHHS-General	1	3406900 NARCH 6 ADMIN	(34,951)	(34,951)	\$ -
	2	3406930 NARCH 6 JELLEY	83,977	83,977	\$ -
<b>40-DHHS-General Total</b>			<b>\$ 49,026</b>	<b>\$ 49,026</b>	<b>\$ -</b>
45-USDA	3	3454600 USDA Value-Added Producer Grant	105,758	105,758	\$ -
<b>45-USDA Total</b>			<b>\$ 105,758</b>	<b>\$ 105,758</b>	<b>\$ -</b>
85-Private	4	3854300 ITBC	10,783	10,783	\$ -
	5	3854700 Stilwell Oral Health	2,000	2,000	\$ -
	6	3854800 Saina Oral Health	2,000	2,000	\$ -
<b>85-Private Total</b>			<b>\$ 14,783</b>	<b>\$ 14,783</b>	<b>\$ -</b>
<b>Grand Total</b>			<b>\$ 169,567</b>	<b>\$ 169,567</b>	<b>\$ -</b>

## Grants - Reporting Only

CHEROKEE NATION  
 PROPOSED FY 2016 AMENDMENT  
 Sorted by Funding Source

			Data		
Funding Source	Ref # by FS	Program/Purpose	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010100 Attorney General	93,412	93,412	\$ -
	2	1015000 TERO Job Training Program	760,000	760,000	\$ -
<b>01-Cherokee Nation Total</b>			<b>\$ 853,412</b>	<b>\$ 853,412</b>	<b>\$ -</b>
04-Indirect Cost Pool	3	2041025 Attorney General IDC Fund	93,413	93,413	\$ -
<b>04-Indirect Cost Pool Total</b>			<b>\$ 93,413</b>	<b>\$ 93,413</b>	<b>\$ -</b>
22-DOI - Self Governance	4	3221200 CDIB Backlog Project	11,980	11,980	\$ -
	5	3225100 FWS Pollinator Project	15,000	15,000	\$ -
<b>22-DOI - Self Governance Total</b>			<b>\$ 26,980</b>	<b>\$ 26,980</b>	<b>\$ -</b>
<b>Grand Total</b>			<b>\$ 973,805</b>	<b>\$ 973,805</b>	<b>\$ -</b>

## Operating Mod #2 Request

# COMPREHENSIVE BUDGET FOR FISCAL YEAR 2016

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	98,165,799	1,859,378	100,025,177	77,196,459	4,750,781	18,074,163	100,021,403	3,774
Motor Fuels Tax Funding Srce	8,905,998	17,299,025	26,205,023	18,123,090	140,422	7,941,511	26,205,023	0
Motor Vehicle Tax Funding Srce	21,100,089	975,182	22,075,271	19,660,632	529,884	1,884,755	22,075,271	0
Permanent Fund Funding Source	10,300	0	10,300	10,300	0	0	10,300	0
DOI General Funding Source	12,345,225	850,000	13,195,225	12,474,912	720,313	0	13,195,225	0
DOI Self Gov Funding Source	14,118,911	79,600	14,198,511	12,920,735	1,274,276	3,500	14,198,511	0
DOI Self Gov Roads Funding Srce	10,259,512	0	10,259,512	10,107,519	131,792	20,201	10,259,512	0
Dept of Transportation Fnd Srce	65,259,966	0	65,259,966	64,952,094	208,029	99,843	65,259,966	0
DOI PL102-477 Funding Source	19,313,281	0	19,313,281	18,502,363	810,918	0	19,313,281	0
IHS Self Gov Health Funding Sr	299,027,159	0	299,027,159	274,608,352	21,768,807	2,650,000	299,027,159	0
IHS Self Gov TEH Funding Srce	4,927,641	0	4,927,641	4,629,214	298,427	0	4,927,641	0
IHS Self Gov Offic Funding Srce	322,788	0	322,788	285,490	37,298	0	322,788	0
IHS Discretionary Funding Srce	40,000	0	40,000	35,000	0	5,000	40,000	0
DHHS General Funding Source	36,429,056	510,739	36,939,795	33,855,633	3,084,162	0	36,939,795	0
USDA Funding Source	18,727,682	781,824	19,509,506	18,756,826	752,680	0	19,509,506	0
Dept of Education Funding Srce	1,046,036	63,957	1,109,993	1,018,785	91,208	0	1,109,993	0
HUD Funding Source	42,173,370	962,757	43,136,127	40,274,381	1,685,592	1,176,154	43,136,127	0
Housing Proceeds Funding Srce	0	0	0	0	0	0	0	0
EPA Funding Source	1,871,884	0	1,871,884	1,657,560	214,324	0	1,871,884	0
Dept of Labor Funding Source	11,995,209	0	11,995,209	11,067,925	927,284	0	11,995,209	0
Federal Other Funding Source	3,488,649	0	3,488,649	1,752,294	103,043	1,633,312	3,488,649	0
State of Oklahoma Funding Srce	1,309,932	0	1,309,932	1,201,088	108,844	0	1,309,932	0
Private Funding Source	467,560	206,111	673,671	614,522	59,149	0	673,671	0
Indirect Cost Pool Funding Srce	45,868,371	338,400	46,206,771	46,206,771	0	0	46,206,771	0
Fringe Pool Funding Source	0	0	0	0	0	0	0	0
Internal Lease Pool Funding Sr	4,552,390	0	4,552,390	4,552,390	0	0	4,552,390	0
Enterprise Funding Source	1,280,086	2,044,466	3,324,552	3,288,716	35,836	0	3,324,552	0
Other Funding Source	276,592	17,000	293,592	274,101	19,491	0	293,592	0
Debt Service Funding Source	0	2,650,000	2,650,000	2,650,000	0	0	2,650,000	0
Capital Projects Funding Source	10,751,536	8,742,062	19,493,598	15,601,536	0	3,892,062	19,493,598	0
<b>Total</b>	<b>\$ 734,035,022</b>	<b>\$ 37,380,501</b>	<b>\$ 771,415,523</b>	<b>\$ 696,278,688</b>	<b>\$ 37,752,560</b>	<b>\$ 37,380,501</b>	<b>\$ 771,411,749</b>	<b>\$ 3,774</b>

### Non Grant Requests

Oper Mod #1 Req	66,358	11/16 Council
Oper Mod #2 Req	973,805	11/16 E&F

### CAPITAL RECONCILIATION

LA-16-15	\$ 119,446,919
Capital Mod #1	-

Total after pending Mod's \$ 772,451,912

Operating (LA17-15)	\$ 653,004,993	Cumulative Oper
Capital (LA-16-15)	119,446,919	Cumulative Cap
<b>Grand Total</b>	<b>\$ 772,451,912</b>	



# 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:** 11/03/2015  
**Re:** Review of Operating Budget Modification #2 – **Total \$ 1,143,372**

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 - Reason</u>	<u>Amount</u>
40-DHHS General	2 - Carryover reconciliations	\$ 49,026
45-U.S.D.A.	1 - Carryover reconciliation	105,758
85-Private	3 - Carryover reconciliation and new award	14,783
<b>TOTAL GRANTS</b>		<b>\$ 169,567</b>

General Fund Cash Match for Grants (1010315) – The original budget of \$2,686,072 included \$1,760,388 in Cash Out: Grant Required and \$925,684 in Appropriated for Cash Match (future grants).

Original Appropriated for Cash Match (future grants)	\$ 925,684
Used: None to date	0
Balance Available	<u>\$ 925,684</u>

### B. MOD #2 Request - (5 budgets) Increase in budget authority - \$ 973,805

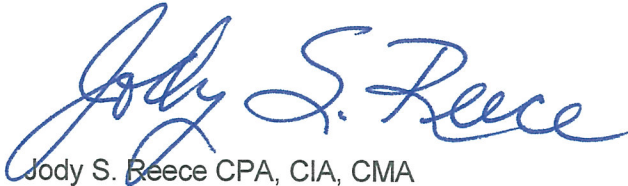
1. Attorney General – 1010100 – General Fund: Modification requesting an increase in the expenditure authorization of \$93,412 for increased assistant attorney general salaries and fringe costs. The offsetting revenue is received from a MOA with CNB to provide legal services to CNB. This General Fund budget is 50% of the change with the other 50% in the IDC pool budget – item 3. The new budget expenditure total is \$1,380,541; however, the net budget remains the same at \$1,281,829.
2. TERO Job Training Program – 1015000 – General Fund: Modification requesting an increase in the expenditure authorization of \$760,000 that is offset by an increase in TERO revenues based upon actuals from fiscal year 2015. The increase includes a 3.25 FTE increase with the majority of the overall increase going to client services, training and tuitions. The new budget expenditure total is \$1,758,000 and that is 100% offset by budgeted revenues.

3. Attorney General IDC Fund – Indirect Cost Pool: Modification requesting an increase in the expenditure authorization of \$93,413 for increased assistant attorney general salaries and fringe costs. The offsetting revenue is received from a MOA with CNB to provide legal services to CNB. This Indirect Cost Pool budget is 50% of the change with the other 50% in the General Fund budget – item 1. The new budget expenditure total is \$1,070,733; however, the net budget remains the same at \$977,320.
4. CDIB Backlog Project – 3221200 – DOI Self Governance: This is a new budget for fiscal year 2016 requesting expenditure authorization of \$11,980 funded by unexpended funds from fiscal year 2015. The budget for fiscal year 2015 was \$104,543 and actual expenditures were \$92,560.
5. FWS Pollinator Project – 3225100 – DOI Self Governance: This is a new budget requesting expenditure authorization of \$15,000 for a non-recurring grant received from the U.S. Fish and Wildlife Service that flows through our DOI compact. Project narrative and additional details are attached with the budget.

**Summary:**

After reviewing the submission of Mod #2 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 further information, please do not hesitate to contact me.

Respectfully,



Jody S. Reece CPA, CIA, CMA  
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