

An Act

LEGISLATIVE ACT 20-23

AN ACT AMENDING LEGISLATIVE ACT #30-22 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2023 – Mod. 11A 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 #30-22 Authorizing the Comprehensive Operating Budget for FY 2023 – Mod. 11**”.

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 2023” or subsequent amendment. The cumulative total of the budget is increased by **\$ 8,676,561** for a total budget authority of **\$ 3,227,611,295**. The following items are identified as components of such change:

Grants Received & Authorized per LA 30-22 (detail attached)	\$ 3,357,865
Modification Request (see Section 4 below)	<u>5,318,696</u>
Cumulative change in budget authority	<u>\$ 8,676,561</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #30-22 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 **\$ 5,318,696** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 1,000,000**.
- B. An increase in the **Indirect Cost Pool** budget authority of **\$ 3,023,850**.
- C. An increase in the **DOI Self Governance** budget authority of **\$ 1,294,846**.

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.

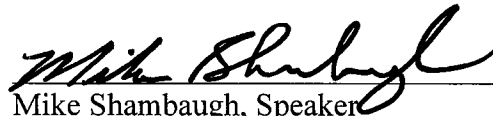
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

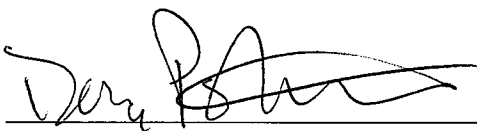
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 11th day of September, 2023



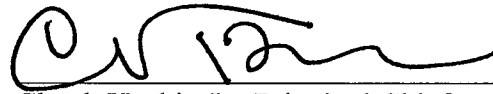
Mike Shambaugh, Speaker
Council of the Cherokee Nation

ATTEST:



Dora Patzkowski, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 14th day of September, 2023



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>Yea</u>
Lisa Hall	<u>Yea</u>	Dora Patzkowski	<u>Yea</u>
Dr. Mike Dobbins	<u>Absent</u>	Joe Deere	<u>Absent</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 2023 AMENDMENT
Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2023- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010315 Cash Match For Grants	July Grants	-	-	\$ -
01-Cherokee Nation Total				\$ -	\$ -	\$ -
20-DOI - General	2	3209000 CS TERO Fire	LA 30-22	400,390	400,390	\$ -
20-DOI - General Total				\$ 400,390	\$ 400,390	\$ -
40-DHHS-General	3	3401390 Amer Indian Youth Suicide Prev	LA 30-22	61,316	61,316	\$ -
	4	3401580 Harm Reduction	Oct. Grants	132,906	132,906	\$ -
	5	3401620 Tribal Practices for Wellness	Dec. Grants	33,334	33,334	\$ -
	6	3402110 Comprehensive Cancer Control	Jan. Grants	365,347	365,347	\$ -
	7	3402200 Cancer Tumor Registry Grant	LA 30-22	4,994	4,994	\$ -
	8	3402600 Diabetes Grant	Apr. Grants	1,117,736	1,117,736	\$ -
40-DHHS-General	9	3402675 Diabetes Progr Contract Health	Apr. Grants	58,497	58,497	\$ -
	40-DHHS-General Total			\$ 1,774,130	\$ 1,774,130	\$ -
45-USDA	10	3453500 WIC Aministration	LA 30-22	151,973	151,973	\$ -
	11	3453502 WIC Nutrition Ed	LA 30-22	225,000	225,000	\$ -
	12	3453505 WIC Food	Jun. Grants	562,095	562,095	\$ -
45-USDA Total				\$ 939,068	\$ 939,068	\$ -
50-US Department of Education	13	3509080 Charter School Title VB SRSA	LA 30-22	7,572	7,572	\$ -
50-US Department of Education Total				\$ 7,572	\$ 7,572	\$ -
75-Federal Other	14	3759830 PDM EMT 2021	LA 30-22	188,251	188,251	\$ -
	15	3759850 Asset Forfeiture	New	48,454	48,454	\$ -
75-Federal Other Total				\$ 236,705	\$ 236,705	\$ -
Grand Total				\$ 3,357,865	\$ 3,357,865	\$ -

August Grants - Reporting Only

CHEROKEE NATION
PROPOSED FY 2023 AMENDMENT
Sorted by Funding Source

				Data		
Funding Source	Ref # by FS	Program/Purpose	FY 2023- Prior LA	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-Cherokee Nation	1	1010042 Charitable Contributions	LA 30-22	-	150,000	\$ (150,000)
	2	1010177 Concurrent Enrollment	LA 30-22	-	79,070	\$ (79,070)
	3	1010296 Unappropriated Reserve	LA 17-23	-	(314,070)	\$ 314,070
	4	1010450 Senior Nutrition Sites	LA 30-22	-	100,163	\$ (100,163)
	5	1010451 Community Family Advocates	LA 30-22	-	(100,163)	\$ 100,163
	6	1010585 Speaker Services	LA 11-23	-	85,000	\$ (85,000)
	7	1011064 Historic Places Preserv Fund	New	1,000,000	1,000,000	\$ -
	8	1017000 Public Health and Wellness	LA 11-23	-	-	\$ -
01-Cherokee Nation Total				\$ 1,000,000	\$ 1,000,000	\$ -
02-Motor Fuel Tax	9	1024001 MFT Higher Ed Scholarships	LA 12-23	3,023,850	3,023,850	\$ -
02-Motor Fuel Tax Total				\$ 3,023,850	\$ 3,023,850	\$ -
22-DOI - Self Governance	10	3222220 SG General Assistance	LA 12-23	1,294,846	1,294,846	\$ -
22-DOI - Self Governance Total				\$ 1,294,846	\$ 1,294,846	\$ -
75-Federal Other	11	3756100 Tribal Historic Preserv Office	LA 30-22	-	-	\$ -
75-Federal Other Total				\$ -	\$ -	\$ -
Grand Total				\$ 5,318,696	\$ 5,318,696	\$ -

Operating Mod #11A Request

COMPREHENSIVE BUDGET
FOR FISCAL YEAR 2023

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	334,432,790	19,430,519	353,863,309	299,609,297	7,239,672	47,014,340	353,863,309	-
Motor Fuels Tax Funding Srce	10,985,384	21,348,346	32,333,730	22,756,283	72,447	9,505,000	32,333,730	-
Motor Vehicle Tax Funding Srce	41,891,623	1,610,440	43,502,063	42,069,006	916,786	516,271	43,502,063	-
Permanent Fund Funding Source	9,100	0	9,100	9,100	0	0	9,100	-
DOI General Funding Source	23,046,604	0	23,046,604	21,305,747	1,740,857	0	23,046,604	-
DOI Self Gov Funding Source	56,269,641	79,600	56,349,241	53,519,831	2,819,410	10,000	56,349,241	-
DOI Self Gov Roads Funding Src	0	0	0	0	0	0	0	-
Dept of Transportation Fnd Src	91,416,925	0	91,416,925	91,028,325	288,600	100,000	91,416,925	-
DOI PL102-477 Funding Source	415,173,977	0	415,173,977	347,321,422	2,662,282	65,190,273	415,173,977	-
IHS Self Gov Health Funding Sr	853,094,767	0	853,094,767	787,779,300	46,574,316	18,741,151	853,094,767	-
IHS Self Gov TEH Funding Src	26,090,941	0	26,090,941	25,746,586	344,355	0	26,090,941	-
IHS Self Gov Offic Funding Src	386,587	0	386,587	352,292	34,295	0	386,587	-
IHS Discretionary Funding Srce	150,000	0	150,000	100,000	0	50,000	150,000	-
DHHS General Funding Source	105,640,256	678,560	106,318,816	99,366,225	6,952,591	0	106,318,816	-
USDA Funding Source	62,008,718	1,060,288	63,069,006	59,229,623	3,839,383	0	63,069,006	-
Dept of Education Funding Srce	1,789,584	87,222	1,876,806	1,716,652	140,154	20,000	1,876,806	-
HUD Funding Source	71,062,625	1,877,501	72,940,126	69,562,057	300,568	3,077,501	72,940,126	-
Housing Proceeds Funding Src	0	0	0	0	0	0	0	-
EPA Funding Source	2,933,702	0	2,933,702	2,694,221	239,481	0	2,933,702	-
Dept of Labor Funding Source	29,393,729	0	29,393,729	27,964,552	1,429,177	0	29,393,729	-
Department of Treasury Fund Sr	1,026,700,191	0	1,026,700,191	1,023,303,346	3,146,845	250,000	1,026,700,191	-
Federal Other Funding Source	56,829,171	321,817	57,150,988	56,037,024	966,451	147,513	57,150,988	-
State of Oklahoma Funding Srce	1,046,367	0	1,046,367	987,274	59,093	0	1,046,367	-
Private Funding Source	5,424,914	0	5,424,914	5,381,261	43,653	0	5,424,914	-
Indirect Cost Pool Funding Src	82,658,319	11,250	82,669,569	82,669,569	0	0	82,669,569	-
Fringe Pool Funding Source	0	0	0	0	0	0	0	-
Internal Lease Pool Funding Sr	6,511,840	0	6,511,840	6,511,840	0	0	6,511,840	-
Enterprise Funding Source	1,953,008	1,843,113	3,796,121	3,703,479	92,642	0	3,796,121	-
Other Funding Source	268,000	17,000	285,000	280,066	4,934	0	285,000	-
Debt Service Funding Source	0	0	0	0	0	0	0	-
Capital Projects Funding Source	406,825,804	96,256,393	503,082,197	502,927,172	155,025	0	503,082,197	-
Total	\$ 3,713,994,567	\$ 144,622,049	\$ 3,858,616,616	\$ 3,633,931,550	\$ 80,063,017	\$ 144,622,049	\$ 3,858,616,616	\$ -

Non Grant Requests

CAPITAL RECONCILIATION			
LA 29-22	\$	569,345,306	
Cap Mod #1		13,754,571	
Cap Mod #2		1,036,000	
Cap Mod #3		18,451,776	
Cap Mod #4		8,484,614	
Cap Mod #5		8,407,838	
Cap Mod #6		11,458,951	
Cap Mod #7		2,046,651	
Cap Mod #8		3,338,310	
Cap Mod #9		2,432,912	
Total Capital		\$	638,756,929
Total after pending Mod's		<u><u>\$ 3,866,368,224</u></u>	
Operating - cumulative total		\$	3,227,611,295
Capital - cumulative total			638,756,929
Grand Total		\$	3,866,368,224

CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight



M e m o

To: Keith Austin, Chairman, Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 08/31/2023
Re: Review of Operating Budget Mod #11A – Total \$ 8,676,561

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	\$ 400,390
DHHS General	7	1,774,130
USDA	3	939,068
US Dept of Educ	1	7,572
Federal Other	2	236,705

Total Grant Reporting **\$ 3,357,865**

Cash Match for Grants (1010315) – Start of Year

Cash Out: Grant Required	\$ 829,939
Appropriated for Cash Match (future grants)	<u>1,886,576</u>
Original Total Budget	<u>\$ 2,716,515</u>

Original Appropriated for Cash Match – for future grants	\$ 829,939	
Used: 3759790 – BRIC Tsa La Gi (storm shelters)	(87,167)	Mod # 6
3453451 – Food Distribution – Other	(1,097)	Mod # 9
3457100 – Nutrition Education Plan	(20,333)	Mod # 9
3457200 – WIC FMNP Admin	(13,167)	Mod #10
3759830 – PDM EMT 2021	(87,063)	Mod #11
Balance Available for Future Grant Matching	<u>\$ 621,112</u>	

B. MOD #11A Request - Increase in budget authority - \$ 5,318,696

Note: Changes from Mod #11 to Mod #11A are in green font. The additional budget for Charitable Donations is added as budget 11 for ease of the addition but shows up in the pivot table at budget #1.

1. Concurrent Enrollment – 1010177 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$79,070 to fully fund the fall semester (estimated 480 students). Funded by the reduction of unappropriated reserve in budget 2. The new budgeted expenditure total is \$547,250.
2. Unappropriated Reserve – 1010296 – Tribally Funded: Modification requesting a decrease in expenditure authorization of \$(314,070) to provide funding for the Concurrent Enrollment, Speaker Services, and Charitable Contributions budgets. The transfer out to Higher Ed Scholarships increased by \$1,423,416 and the reserve by appropriation is reduced by \$1,737,486. The new budgeted reserved by appropriation total is \$785,469.
3. Senior Nutrition Sites – 1010450 – Tribally Funded: Modification requesting an increase in expenditure authorization \$100,163. Funding provided by a reduction of the Community Family Advocates budget it item 4. The new budgeted expenditure total is \$740,481.
4. Community Family Advocates – 1010451 – Tribally Funded: Modification requesting a decrease in expenditure authorization \$(100,163) to provide funding for the Senior Nutrition Sties budget in item 3. The new budgeted expenditure total is \$315,042.
5. Speaker Services – 1010585 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$85,000 for client services. Funding by the reduction of unappropriated reserve in budget 2. The new budgeted expenditure total is \$731,743.
6. Historic Places Preserv Fund – 1011064 – Tribally Funded: New budget requesting expenditure authorization of \$1,000,000 based on the Historic Places Preservation Act 07-23. Funding by revenue received from cultural resources reviews and transferred from the Tribal Historic Preserv Office budget it item 10.
7. Public Health and Wellness – 1017000 – Tribally Funded: Modification requesting a reallocation of expenditure authorization by reducing the reserve by appropriation and transferring out an additional \$2,432,912 to the Stilwell Wellness Center budget reported in the capital mod. The new budgeted reserve by appropriation is \$15,907,904.
8. MFT Higher Ed Scholarships – 1024001 – Motor Fuel Tax: Modification requesting an increase in expenditure authorization of \$3,023,850 to fully fund the fall semester for an estimated 6,223 students at the new \$2,250 scholarship amount. Funded by \$1,600,434 carryover and an additional \$1,423,416 transfer in from Unappropriated Reserve. The new budgeted expenditure total is \$20,142,850. This budget is shown to be a Motor Fuel Tax (MFT) budget but the majority of funding is Tribally Funded:

<u>Year</u>	<u>MFT</u>	<u>Tribally Funded</u>	<u>Total</u>
2021 Actual	4.7M	10.7M	15.4M
2022 Budget	5.3M	11.3M	16.6M
2022 Actual	3.7M	11.3M	15.0M
2023 Budget	6.9M	13.3M	20.1M
2024 Budget	5.4M	13.5M	18.9M

Carryover Note: 2022 Transfers were made at the budget amount and actual expenditures were \$1.6 million less. The carryover is used in 2023.

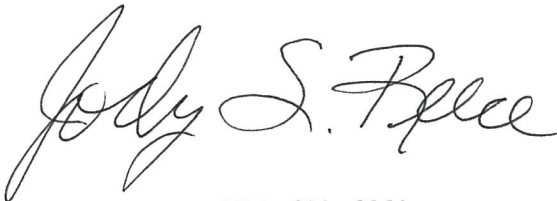
2024 Budget: This is the amount included in the proposed budget and additional funding is expected to be needed once the fall semester need is known. The scholarship amount increases again for the fall 2024 semester to \$2,500.

9. SG General Assistance – 3222220 – DOI Self Governance: Modification requesting an increase in expenditure authorization of \$1,294,846 per additional funding provided by authority to obligate (ATO). The new budgeted expenditure total is \$3,183,678.
10. Tribal Historic Preserv Office – 3756100 – Federal Other: Modification requesting transfer authorization of \$1,000,000 to the Historic Place Preser Fund in item 6 and reduction of the reserve. This is a Federal Other grant budget but the \$1.8 million carryover and most of the funding is from cultural resource reviews. The new reserved by appropriation account total is \$480,000. As mentioned in the new budget 6 above, the transfer was previously authorized by LA 07-23.
11. Charitable Contributions – 1010042 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$150,000 for a donation to the Cherokee Nation Foundation to award Behavioral Health Scholarships. Funding is provided by additional reduction of the reserve by appropriation in budget 2. The new budgeted expenditure total is \$1,963,867.

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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