

# An Act

## LEGISLATIVE ACT 12-25

### AN ACT AMENDING LEGISLATIVE ACT #34-24 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2025 – Mod. 7 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 #34-24 Authorizing the Comprehensive Operating Budget for FY 2025 – Mod. 7**”.

#### 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 2025” or subsequent amendment. The cumulative total of the budget is increased by **\$ 80,476,203** for a total budget authority of **\$ 3,201,681,793**. The following items are identified as components of such change:

Grants Received & Authorized per LA 34-24 (detail attached)	\$ 11,866,429
Modification Request (see Section 4 below)	<u>68,609,594</u>
<b>Cumulative change in budget authority</b>	<b><u>\$ 80,476,023</u></b>

#### SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #34-24 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 **\$ 68,609,594** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 63,336,650**.
- B. An increase in the **Enterprise** budget authority of **\$ 2,060,693**.
- C. An increase in the **DOI PL 102-477** budget authority of **\$ 224,505**.
- D. An increase in the **DOI Self Governance** budget authority of **\$ 215,344**.
- E. An increase in the **HUD** budget authority of **\$ 989,517**.
- F. An increase in the **Dept of Treasury** budget authority of **\$ 1,782,885**.

**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.

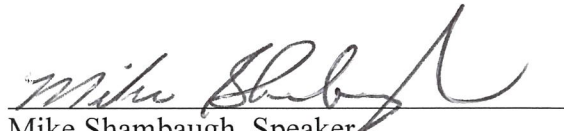
**SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED**

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.

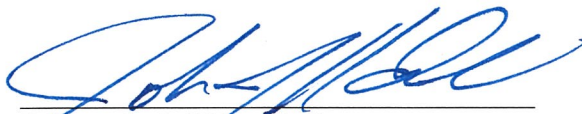
**SECTION 8. SELF-HELP CONTRIBUTIONS**

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.

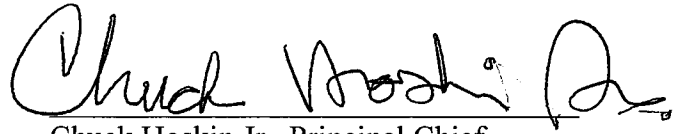
Enacted by the Council of the Cherokee Nation on the 14<sup>th</sup> day of April, 2025

  
Mike Shambaugh, Speaker  
Council of the Cherokee Nation

ATTEST:

  
Johnny Jack Kidwell, Secretary  
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 23rd day of April, 2025



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>	Kendra McGeady	<u>Yea</u>
Lisa Hall	<u>Yea</u>	Dora Patzkowski	<u>Yea</u>
Dr. Mike Dobbins	<u>Absent</u>	Joe Deere	<u>Yea</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>Absent</u>	Johnny Jack Kidwell	<u>Yea</u>
Codey Poindexter	<u>Yea</u>	Julia Coates	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>		

CHEROKEE NATION  
PROPOSED FY 2025 AMENDMENT  
Sorted by Funding Source

			Data		
Funding Source	Ref # by FS	Program/Purpose	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
20-DOI GENERAL	1	32051800 Inter Tribal Buffalo Council	(2,337)	(2,337)	\$ -
<b>20-DOI GENERAL Total</b>			<b>\$ (2,337)</b>	<b>\$ (2,337)</b>	<b>\$ -</b>
40-DHHS GENERAL	2	34017430 CNPH Wastewater Surveillance	200,000	200,000	\$ -
	3	34025000 Substance Abuse	(164,705)	(164,705)	\$ -
<b>40-DHHS GENERAL Total</b>			<b>\$ 35,295</b>	<b>\$ 35,295</b>	<b>\$ -</b>
45-USDA	4	34551000 Rural Business Development Grant	1,510,156	1,510,156	\$ -
	5	34587000 Community Wildfire Defense Coffee	9,998,841	9,998,841	\$ -
	6	34589000 Ready Set Go	26,324	26,324	\$ -
<b>45-USDA Total</b>			<b>\$ 11,535,321</b>	<b>\$ 11,535,321</b>	<b>\$ -</b>
75-DEPARTMENT OF TREASURY	7	37540000 Volunteer Income Tax Assistanc	156,842	156,842	\$ -
<b>75-DEPARTMENT OF TREASURY Total</b>			<b>\$ 156,842</b>	<b>\$ 156,842</b>	<b>\$ -</b>
78-Dept of Justice	8	37898100 DOJ CTAS PA3 2020	(108,692)	(108,692)	\$ -
<b>78-Dept of Justice Total</b>			<b>\$ (108,692)</b>	<b>\$ (108,692)</b>	<b>\$ -</b>
85-PRIVATE	9	38575000 Pfizer Surgery Tech Renovation	250,000	250,000	\$ -
<b>85-PRIVATE Total</b>			<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>Grand Total</b>			<b>\$ 11,866,429</b>	<b>\$ 11,866,429</b>	<b>\$ -</b>

March Operating Grants - Reporting Only

CHEROKEE NATION  
PROPOSED FY 2025 AMENDMENT  
Sorted by Funding Source

			Data		
Funding Source	Ref # by FS	Program/Purpose	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-TRIBALLY FUNDED	1	10102800 General Fund Operations	62,703,521	62,703,521	\$ -
	2	10108050 District Court GF	(450,000)	(450,000)	\$ -
	3	10108150 District Court Fund	1,083,129	1,083,129	\$ -
<b>01-TRIBALLY FUNDED Total</b>			<b>\$ 63,336,650</b>	<b>\$ 63,336,650</b>	<b>\$ -</b>
10-ENTERPRISE	4	41090310 SSBCI Loan Fund	2,060,693	2,060,693	\$ -
<b>10-ENTERPRISE Total</b>			<b>\$ 2,060,693</b>	<b>\$ 2,060,693</b>	<b>\$ -</b>
22-DOI SELF GOVERNANCE	5	32210710 Feral Swine Project 2020	215,344	215,344	\$ -
<b>22-DOI SELF GOVERNANCE Total</b>			<b>\$ 215,344</b>	<b>\$ 215,344</b>	<b>\$ -</b>
23-DOI PL 102-477	6	32300000 PL 102 477 Child Care	-	-	\$ -
	7	32340100 One Fire 24 OVC TVSSA	224,505	224,505	\$ -
<b>23-DOI PL 102-477 Total</b>			<b>\$ 224,505</b>	<b>\$ 224,505</b>	<b>\$ -</b>
55/56-HUD	8	35619750 Housing Management CA	989,517	989,517	\$ -
<b>55/56-HUD Total</b>			<b>\$ 989,517</b>	<b>\$ 989,517</b>	<b>\$ -</b>
75-DEPARTMENT OF TREASURY	9	37599600 SSBCI Capital Operations	1,782,885	1,782,885	\$ -
<b>75-DEPARTMENT OF TREASURY Total</b>			<b>\$ 1,782,885</b>	<b>\$ 1,782,885</b>	<b>\$ -</b>
<b>Grand Total</b>			<b>\$ 68,609,594</b>	<b>\$ 68,609,594</b>	<b>\$ -</b>

Operating Mod #7 Request



# COMPREHENSIVE BUDGET FOR FISCAL YEAR 2025

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	430,735,595	81,725,746	512,461,341	512,312,261	149,080	0	512,461,341	-
Department of Education	2,270,244	87,222	2,357,466	2,138,058	199,408	20,000	2,357,466	-
Department of Labor	18,040,152	0	18,040,152	15,578,327	1,524,795	937,030	18,040,152	-
Dept of Transportation Compact	96,544,512	0	96,544,512	96,072,471	372,041	100,000	96,544,512	-
DHHS General	100,304,406	0	100,304,406	91,636,598	8,667,808	0	100,304,406	-
DOI General	26,939,793	0	26,939,793	25,106,963	1,832,830	0	26,939,793	-
DOI PL 102-477	450,223,061	0	450,223,061	396,725,688	4,971,627	48,525,746	450,223,061	-
DOI Self Governance	59,527,087	79,600	59,606,687	54,439,454	4,817,233	350,000	59,606,687	-
Enterprise	6,495,056	25,976,096	32,471,152	32,196,799	274,353	0	32,471,152	-
EPA	4,942,904	0	4,942,904	4,636,430	306,474	0	4,942,904	-
Federal Other	685,222,097	80,867	685,302,964	651,949,407	2,120,861	31,232,696	685,302,964	-
HUD	70,803,933	1,877,501	72,681,434	69,214,553	389,380	3,077,501	72,681,434	-
Indirect Cost	94,336,057	187,030	94,523,087	94,523,087	0	0	94,523,087	-
IHS Discretionary	10,000,000	0	10,000,000	150,000	0	9,850,000	10,000,000	-
IHS Self Governance Health	915,676,734	0	915,676,734	815,354,187	65,228,780	35,093,767	915,676,734	-
IHS Self Governance Office	516,648	0	516,648	470,810	45,838	0	516,648	-
IHS Self Governance TEH	39,246,754	0	39,246,754	38,758,667	488,087	0	39,246,754	-
Internal Lease Pool	7,550,915	0	7,550,915	7,550,915	0	0	7,550,915	-
Motor Fuel Tax	11,680,384	26,668,134	38,348,518	28,027,831	120,687	10,200,000	38,348,518	-
Motor Vehicle Tax	40,924,088	975,064	41,899,152	40,681,238	1,217,914	0	41,899,152	-
Other	268,000	17,000	285,000	277,963	7,037	0	285,000	-
Permanent Funds	9,100	0	9,100	9,100	0	0	9,100	-
Private	2,618,825	0	2,618,825	2,544,078	74,747	0	2,618,825	-
State of Oklahoma	1,433,679	0	1,433,679	1,301,413	132,266	0	1,433,679	-
Tribe Funded	406,585,532	44,827,641	451,413,173	395,039,797	10,710,142	45,663,234	451,413,173	-
USDA	97,800,121	2,548,073	100,348,194	93,115,095	7,233,099	0	100,348,194	-
Total	\$ 3,580,695,677	\$ 185,049,974	\$ 3,765,745,651	\$ 3,469,811,190	\$ 110,884,487	\$ 185,049,974	\$ 3,765,745,651	\$ -

## CAPITAL RECONCILIATION

LA 33-24	\$	622,099,706
Cap Mod #1		32,908,963
Cap Mod #2		1,741,362
Cap Mod #3		(1,126,119)
Cap Mod #4		34,129,455

<b>Total Capital</b>	<b>\$ 689,753,367</b>
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### Non Grant Requests

Oper Mod #7	68,609,594	03/27 E&F
Cap Mod #4	34,129,455	03/27 E&F
Oper Mod #6a	\$ 24,076,579	03/10 Council
Cap Mod #3	\$ (1,126,119)	03/10 Council

**Total after pending Mod's**

Operating - cumulative total	\$ 3,201,681,793
Capital - cumulative total	689,753,367

Grand Total	\$ 3,891,435,160
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# CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight



## M e m o

**To:** Josh Sam, Chairman - Executive & Finance Committee  
**From:** Jody S. Reece  
**CC:** Executive & Finance Committee  
**Date:** 03/12/2025  
**Re:** Review of 2025 Operating Budget Mod #7 – Total \$ 80,476,023

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	\$ ( 2,337)
DHHS General	2	35,295
U.S.D.A.	3	11,535,321
Dept of Treasury	1	156,842
Dept of Justice	1	( 108,692)
Private	1	<u>250,000</u>

**Total Grant Reporting** **\$ 11,866,429**

### **Cash Match for Grants (10103150) – Start of Year**

Cash Out: Grant Required	\$ 1,297,921
Appropriated for Cash Match (future grants)	<u>2,202,079</u>
Original Total Budget	<u>\$ 3,500,000</u>

Original Appropriated for Cash Match – for future grants	\$2,202,079	
Used: 37733000 DOT Federal Transit Program	( 80,867)	Mod 3
34571000 USDA Nutrition Education Plan	( 23,128)	Mod 3
34535400 USDA EBT for Children	(1,112,071)	Mod 4
34578001 USDA RUS(Rural Util Svcs) DLT(Distance Lrng/Telemedicine)	( 149,691)	Mod 6
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Balance Available for Future Grant Matching	<u>\$ 836,322</u>	

**B. MOD #7 Request - Increase in budget authority - \$ 68,609,594**

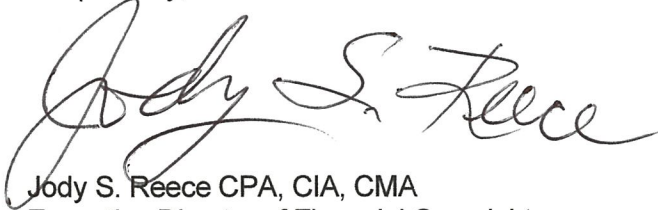
1. General Fund Operations – 10102800 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$2,703,521 placed in Reserved by Appropriation and an increase Transfer Out of \$60,000,000. The transfers out are to the Justice Center and District Court construction projects in the capital mod and pursuant to LA 07-25 The CN USA Trust Settlement Investment Act of 2025.
2. District Court GF – 10108050 – Tribally Funded: Modification requesting a decrease in expenditure authorization of \$(450,000) and to move them to the new budget in item 3, titled District Court Fund. The new budget total is \$2,881,828 and is the base funding from the General Fund for District Court.
3. District Court Fund – 10108150 – Tribally Funded: New budget requesting expenditure authorization of \$1,083,129. See the budget narrative for details but the short reason for this budget is to account for income from fees, fines and forfeitures and related expenditures for support of the District Court. Any unspent funds will carry over within this budget rather than going to the General Fund.
4. Feral Swine Project 2020 – 32210710 – DOI Self Governance: New budget requesting expenditure authorization of \$215,344. A budget was not submitted during 2025 comprehensive but has carryover funds to budget.
5. PL 102-477 Child Care – 32300000 – DOI PL 102-477: Modification requesting a decrease in transfer out of \$(12,025,212). The reduced transfer is related to four construction projects reported in the capital modification (items 2-5). The request also includes an offsetting increase for contract services of \$12,025,212. The budgeted expenditure/transfer total remains at \$401,247,858.
6. One Fire 24 OVC TVSSA – 32340100 – DOI PL 102-477: New budget requesting expenditure authorization of \$224,505 for new Department of Justice (DOJ) funding starting 01/01/25 and is available through 09/30/27. Total funding is \$441,989. This is funding for the Tribal Victims Services Set-Aside (TVSSA) program through the Office for Victims of Crime (OVC).
7. Housing Management CA – 35619750 – HUD NAHASDA: Modification requesting an increase in expenditure authorization of \$989,517 to add the CANC program income. The new budgeted expenditure total is \$1,455,788.
8. SSBCI Capital Operations – 37599600 – Dept of Treasury: Modification requesting an increase in expenditure authorization of \$304,592 and increase in transfer authorization of \$1,479,293. The transfer out is to the SSBCI Loan Fund in item 9. The additional funding allocation brings the new total budgeted expenditure/transfer total up to \$25,633,225.
9. SSBCI Loan Fund – 41090310 – Enterprise: Modification requesting an increase in expenditure authorization of \$2,060,693 with \$40,000 of that amount for bad debts. Funding is provided by additional interest income and fees and \$1,479,293 transfer in from the State Small Business Credit Initiative (SSBCI) program. The new total loan budget is \$25,608,918 and bad debt allowance of \$40,000.



**Summary:**

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

Respectfully,

A handwritten signature in black ink, reading "Jody S. Reece". The signature is fluid and cursive, with the first name "Jody" being more prominent and stylized than the last name "Reece".

Jody S. Reece CPA, CIA, CMA  
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