

An Act

LEGISLATIVE ACT 21-25

AN ACT AMENDING LEGISLATIVE ACT #34-24 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2025 – Mod. 10 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. 10**”.

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 \$ 3,071,657 for a total budget authority of \$ 3,481,983,835. The following items are identified as components of such change:

Grants Received & Authorized per LA 34-24 (detail attached)	\$ 1,319,747
Modification Request (see Section 4 below)	<u>1,751,910</u>
Cumulative change in budget authority	<u>\$ 3,071,657</u>

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 \$ 1,751,910 to wit:

- A. An increase in the **Tribally Funded** budget authority of \$ 681,923.
- B. An increase in the **Indirect Cost Pool** budget authority of \$ 349,590.
- C. An increase in the **DOI – Self Governance** budget authority of \$ 376,527.
- D. An increase in the **IHS – Self Governance** budget authority of \$ 333,232.
- E. An increase in the **Special Revenue Other** budget authority of \$ 43,707.
- F. A decrease in the **Private** budget authority of \$ (33,102).

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.

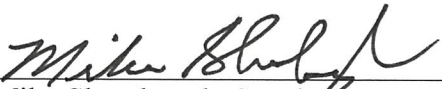
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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 14th day of July, 2025



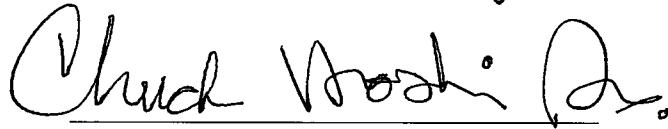
Mike Shambaugh, Speaker
Council of the Cherokee Nation

ATTEST:



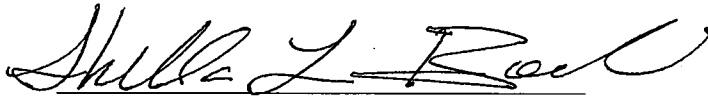
Johnny Jack Kidwell, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 15th day of July, 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>Yea</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>Yea</u>	Johnny Jack Kidwell	<u>Yea</u>
Codey Poindexter	<u>Yea</u>	Julia Coates	<u>Yea</u>
Mike Shambaugh	<u>Yea</u>		

**June Grants Operating
Summary FY 2025**

Funding Source	Accounting Unit	Increase/(Decrease) of Expenses in FY 2025 Budget	Reason
40-DHHS GENERAL	34014410	60,000.00	New Award
	34016910	(182,135.00)	Moving to PL 102-477
	34016920	(264,923.00)	Moving to PL 102-477
40-DHHS GENERAL Total		(387,058.00)	
77-Dept of Transportation	37733100	246,000.00	New Award
	37734000	1,460,805.00	New Award
77-Dept of Transportation Total		1,706,805.00	
Grand Total		1,319,747.00	

June Operating Grants - Reporting Only

CHEROKEE NATION
PROPOSED FY 2025 AMENDMENT
Sorted by Funding Source

Funding Source	Ref # by FS	Program/Purpose	Data		
			Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-TRIBALLY FUNDED	1	10100100 Deputy Chief	-	21,881	\$ (21,881)
	2	10100450 Registration Gen Fund	-	74,156	\$ (74,156)
	3	10102960 Unappropriated Reserve	-	(590,301)	\$ 590,301
	4	10103700 Burial and other Memorial Asst	-	150,000	\$ (150,000)
	5	10105221 Community and Citizens Emergency Response Fund	-	250,000	\$ (250,000)
	6	10108563 VW Trust Operations and Maintenance	676,956	676,956	\$ -
	7	10120000 Building Structures Prop Maint	5,000	99,264	\$ (94,264)
01-TRIBALLY FUNDED Total			\$ 681,956	\$ 681,956	\$ -
04-INDIRECT COST POOL	8	20400000 Indirect Cost Pool Recovery	266,811	-	\$ 266,811
	9	20410100 Deputy Chief IDC Fund	-	25,400	\$ (25,400)
	10	20410430 CN Fleet Services Center	82,779	82,779	\$ -
	11	20410950 Accounting	-	241,411	\$ (241,411)
04-INDIRECT COST POOL Total			\$ 349,590	\$ 349,590	\$ -
22-DOI SELF GOVERNANCE	12	32221900 SG Tribal Services	357,447	357,447	\$ -
	13	32224600 Photo ID	19,080	19,080	\$ -
22-DOI SELF GOVERNANCE Total			\$ 376,527	\$ 376,527	\$ -
23-DOI PL 102-477	14	32350000 PL102 477 Human Services	(1,261,733)	(1,261,733)	\$ -
	15	32350001 PL102 477 Public Health	915,500	915,500	\$ -
	16	32350002 PL102 477 Health Services	346,233	346,233	\$ -
23-DOI PL 102-477 Total			\$ -	\$ -	\$ -
32-IHS SELF GOVERNANCE HEALTH	17	33241000 Ambulance Service	333,232	333,232	\$ -
32-IHS SELF GOVERNANCE HEALTH Total			\$ 333,232	\$ 333,232	\$ -
85-PRIVATE	18	38563000 Volkswagen Settlement	(33,102)	(33,102)	\$ -
85-PRIVATE Total			\$ (33,102)	\$ (33,102)	\$ -
90-OTHER	19	39018100 JOM Conf Special Registr	43,707	43,707	\$ -
90-OTHER Total			\$ 43,707	\$ 43,707	\$ -
Grand Total			\$ 1,751,910	\$ 1,751,910	\$ -

Operating Mod #10 Request

COMPREHENSIVE BUDGET
FOR FISCAL YEAR 2025

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	417,652,047	131,200,534	548,852,581	548,703,501	149,080	0	548,852,581	-
Department of Education	2,275,245	87,352	2,362,597	2,140,572	201,895	20,130	2,362,597	-
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	99,188,213	0	99,188,213	90,797,888	8,390,325	0	99,188,213	-
DOI General	26,945,426	0	26,945,426	25,111,874	1,833,552	0	26,945,426	-
DOI PL 102-477	449,800,481	0	449,800,481	408,276,004	5,023,943	36,500,534	449,800,481	-
DOI Self Governance	59,742,431	79,600	59,822,031	54,654,798	4,817,233	350,000	59,822,031	-
Enterprise	7,077,456	27,454,389	34,531,845	34,257,492	274,353	0	34,531,845	-
EPA	4,942,904	0	4,942,904	4,636,430	306,474	0	4,942,904	-
Federal Other	690,288,666	80,867	690,369,533	655,683,903	1,974,641	32,710,989	690,369,533	-
HUD	79,293,450	1,877,501	81,170,951	77,704,070	389,380	3,077,501	81,170,951	-
Indirect Cost	94,531,540	187,030	94,718,570	94,718,570	0	0	94,718,570	-
IHS Discretionary	10,000,000	0	10,000,000	150,000	0	9,850,000	10,000,000	-
IHS Self Governance Health	923,432,925	0	923,432,925	823,081,779	65,257,379	35,093,767	923,432,925	-
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	39,482,421	485,682	39,968,103	38,775,820	1,192,283	0	39,968,103	-
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	2,658,825	0	2,658,825	2,578,952	79,873	0	2,658,825	-
State of Oklahoma	1,433,679	0	1,433,679	1,301,413	132,266	0	1,433,679	-
Tribe Funded	480,968,917	44,827,641	525,796,558	408,336,254	10,786,452	106,673,852	525,796,558	-
USDA	98,900,121	2,548,073	101,448,194	94,244,287	7,203,907	0	101,448,194	-
Total	\$ 3,662,471,212	\$ 235,513,803	\$ 3,897,985,015	\$ 3,551,899,691	\$ 110,571,521	\$ 235,513,803	\$ 3,897,985,015	\$ -

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
Cap Mod #5	1,500,000
Cap Mod #6	(11,359,208)
Cap Mod #7	255,500,000
Total Capital	\$ 935,394,159

Non Grant Requests

Oper Mod #9	\$ 18,000,277	06/16 Council
Cap Mod #6	(11,359,208)	06/16 Council
Oper Mod #9.5	255,500,000	06/26 E&F/Council
Capital Mod #7	255,500,000	06/26 E&F/Council
Oper Mod #10	1,751,910	06/26 E&F

Total after pending Mod's

\$ 4,417,377,994

Operating - cumulative total

\$ 3,481,983,835

Capital - cumulative total

935,394,159

Grand Total

\$ 4,417,377,994

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: 06/12/2025
Re: Review of 2025 Operating Budget Mod #10 – Total \$ 3,071,657

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>
DHHS General	3	\$ (387,058)
Dept of Transportation	1	<u>1,706,805</u>
Total Grant Reporting		<u>\$ 1,319,747</u>

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><u>\$ 3,500,000</u></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 #10 Request - Increase in budget authority - \$ 1,751,910

1. Deputy Chief – 10100100 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$21,881. The salary/benefits of additional employees were previously budgeted and approved but the corresponding operating expenditures was not budgeted. Also, previously a vehicle was funded by CNB but is now a tribal vehicle that needs budget for operating expenditures. Also see the Deputy Chief IDC budget in item 9.

Funding provided by general fund carryover as reported in item 3. The new budgeted expenditure total is \$322,099.

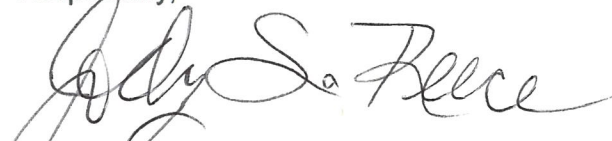
2. Registration Gen Fund – 10100450– Tribally Funded: Modification requesting an increase in expenditure authorization of \$74,156 to for a new administrative assistant position to handle the increased volume of legal and law enforcement requests. Also, the supply budget is increased to purchase new travel cases for at-large events. Funding provided by general fund carryover as reported in item 3. The new budgeted expenditure total is \$1,910,278.
3. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting a decrease in expenditure authorization of \$(590,301) to fund the increased increased budgets in items 1, 2, 4, 5 and 7. The new reserved by appropriation budget total is \$37,849,094.
4. Burial and other Memorial Asst – 10103700 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$150,000 based on need to complete the fiscal year. Funding provided by general fund carryover as reported in item 3. The new budgeted expenditure total is \$364,200.
5. Community and Citizens Emergency Response Fund – 10105221 – Tribally Funded: New budget requesting expenditure authorization of \$250,000. See the budget narrative for details of the program. Funding provided by general fund carryover as reported in item 3.
6. VW Trust Operations and Maintenance – 10108563 – Tribally Funded: New budget requesting expenditure authorization of \$676,956 to continue the continued operation and maintenance per the VW Settlement resolution. Funding is by transfer in from the combined carryover funds from the multi-year agreement as reported below in item 18.
7. Building Structures Prop Maint – 10120000 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$99,264 and increased other income of \$5,000. This will align the budget with actual and projected expenditures. Funding provided by general fund carryover as reported in item 3. The new budgeted net expenditure total is \$798,957.
8. Indirect Cost Pool Recovery – 20400000 – Indirect Cost Pool: Modification requesting an increase in Indirect Cost Pool Recovery authorization of \$266,811. This increase will fund the increased expenditures in budget 9 and 11. The new IDC Recovery revenue is \$96,006,640.
9. Deputy Chief IDC Fund – 20410100 – Indirect Cost Pool: Modification requesting and increase in expenditure authorization of \$25,400. See budget 1 above for an explanation in the corresponding general fund budget. Funding provided by increased IDC collections in budget 8. The new budgeted expenditure total is \$294,691.
10. CN Fleet Services Center – 20410430 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$82,779 with an offsetting increase in Charges for Goods and Services. The net budgeted expenditure total remains at \$228,122.
11. Accounting – 20410950 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$241,411 for increased costs for audit fees, bank service charges and software costs. Funding provided by increased IDC collections in budget 8. The new budgeted expenditure total is \$9,505,437.

12. SG Tribal Services – 32221900 – DOI Self Governance: Modification requesting an increase in expenditure authorization of \$357,447 for increase in salaries (1.56 FTEs), space cost, GSA charges and other operational costs to finish the year. The new budgeted expenditure total is \$1,840,916.
13. Photo ID – 32224600 – DOI Self Governance: Modification requesting an increase in expenditure authorization of \$19,080 for an upgrade to a new database scanning software. The new budgeted expenditure total is \$109,080.
14. PL 102-477 Human Services – 3235000 – DOI PL 102-477: Modification requesting a decrease in expenditure authorization of \$(1,261,733) to close out a couple regular grant funded programs and set them up with new budgets in items 15 and 16. The entire amount of all three departments were mistakenly included in this budget previously. The new budgeted expenditure total is \$1,391,393.
15. PL 102-477 Public Health – 32350001 – DOI PL 102-477: New budget requesting expenditure authorization of \$542,828 to close out the old regular grant funded budget and move to PL 102-477.
16. PL 102-477 Health Services – 32350002 – DOI PL 102-477: New budget requesting expenditure authorization of \$346,233 to close out the old regular grant funded budget and move to PL 102-477.
17. Ambulance Service – 33241000 – IHS Self Governance Health: Modification requesting an increase in expenditure authorization of \$333,232 for office furnishing, computers and training equipment. The new budgeted expenditure total is \$9,031,846.
18. Volkswagon Settlement – 38563000 – Private: Modification requesting a decrease in expenditure authorization of \$(676,956) and increase in Transfer Out of \$676,956 to close out this budget to zero. See the new budget in item 6.
19. JOM Conf Special Registration – 39018100 – Other: Modification requesting an increase in expenditure authorization of \$43,707 for additional Carryover and additional Other Income. The new budgeted expenditure total is \$121,707.

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,



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