

# An Act

## LEGISLATIVE ACT 07-26

### AN ACT AMENDING LEGISLATIVE ACT #26-25 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2026 – Mod. 4 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 #26-25 Authorizing the Comprehensive Operating Budget for FY 2026 – Mod. 4**”.

#### 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 2026” or subsequent amendment. The cumulative total of the budget is increased by **\$ 10,369,535** for a total budget authority of **\$ 2,871,405,118**. The following items are identified as components of such change:

Grants Received & Authorized per LA 26-25 (detail attached)	\$ 5,725,752
Modification Request (see Section 4 below)	<u>4,643,783</u>
<b>Cumulative change in budget authority</b>	<b><u>\$ 10,369,535</u></b>

#### SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #26-25 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 **\$ 4,643,783** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 0**.
- B. An increase in the **Indirect Cost Pool** budget authority of **\$ 77,195**.
- C. An increase in the **Enterprise** budget authority of **\$ 5,500,000**.
- D. An increase in the **DOI PL 102-477** budget authority of **\$ 321,627**.
- E. A decrease in the **DOI Self Governance** budget authority of **\$ (33,549)**.
- F. A decrease in the **HUD** budget authority of **\$ (1,221,490)**.

**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 of the Cherokee Nation 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 9<sup>th</sup> day of February, 2026

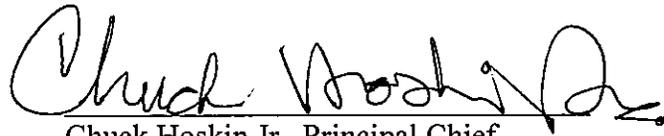


Johnny Jack Kidwell, Speaker  
Council of the Cherokee Nation

ATTEST:

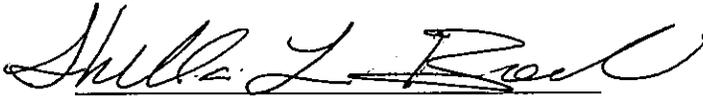
  
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Joshua Sam, Secretary  
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 11th day of February, 2026



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>Absent</u>
Lisa Hall	<u>Yea</u>	Dora Patzkowski	<u>Absent</u>
Uriah Grass	<u>Absent</u>	Joe Deere	<u>Absent</u>
Ashley Grant	<u>Yea</u>	Kevin Easley, Jr.	<u>Yea</u>
Daryl Legg	<u>Yea</u>	Danny Callison	<u>Yea</u>
Joshua Sam	<u>Yea</u>	Johnny Jack Kidwell	<u>Yea</u>
Codey Poindexter	<u>Yea</u>	Julia Coates	<u>Yea</u>
Clifton Hughes	<u>Yea</u>		

CHEROKEE NATION  
PROPOSED FY 2026 AMENDMENT  
Sorted by Funding Source

Funding Source	Ref # by FS	Program/Purpose	Data		
			Amend. Change to Sources	Amend. Expenses Total Change	Net Change
20-DOI General	1	32052500 2026 Indian Highway Safety Grant Pgm	351,473	351,473	\$ -
<b>20-DOI General Total</b>			<b>351,473</b>	<b>351,473</b>	<b>\$ -</b>
40-DHHS General	2	34017430 CNPH Wastewater Surveillance	229,077	229,077	\$ -
	3	34017900 Community Health Aide Program	92,649	92,649	\$ -
	4	34053410 Data Integration Methods	147,059	147,059	\$ -
<b>40-DHHS General Total</b>			<b>468,785</b>	<b>468,785</b>	<b>\$ -</b>
45-USDA	5	34535250 WIC Infrastructure	64,359	64,359	\$ -
	6	34551000 Rural Business Development Grant	1,510,156	1,510,156	\$ -
<b>45-USDA Total</b>			<b>1,574,515</b>	<b>1,574,515</b>	<b>\$ -</b>
55/56-HUD	7	35533200 Healthy Homes Production	1,635,706	1,635,706	\$ -
<b>55/56-HUD Total</b>			<b>1,635,706</b>	<b>1,635,706</b>	<b>\$ -</b>
76-Dept of Homeland Security	8	37698600 Tribal Cybersecurity Grant Program	531,319	531,319	\$ -
<b>76-Dept of Homeland Security Total</b>			<b>531,319</b>	<b>531,319</b>	<b>\$ -</b>
78-Dept of Justice	9	37894000 Victims of Sexual Asslt and Domestic Violence	114,448	114,448	\$ -
	10	37897500 2025 COPS Equipment	899,268	899,268	\$ -
<b>78-Dept of Justice Total</b>			<b>1,013,716</b>	<b>1,013,716</b>	<b>\$ -</b>
85-Private	11	38575010 Native American AG Fund	150,238	150,238	\$ -
<b>85-Private Total</b>			<b>150,238</b>	<b>150,238</b>	<b>\$ -</b>
<b>Grand Total</b>			<b>\$ 5,725,752</b>	<b>\$ 5,725,752</b>	<b>\$ -</b>

## January Operating Grants - Reporting Only

CHEROKEE NATION  
PROPOSED FY 2026 AMENDMENT  
Sorted by Funding Source

			Data		
Funding Source	Ref # by FS	Program/Purpose	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
01-General Fund	1	10100421 CNF Cherokee Nation Employee Matching Fund	-	72,207	\$ (72,207)
	2	10100900 Communications	-	97,805	\$ (97,805)
	3	10102960 Unappropriated Reserve	-	(5,670,012)	\$ 5,670,012
	4	10105511 Wildlife Management Gen Fund	-	-	\$ -
	5	10106635 EDTA Loan Fund	-	5,500,000	\$(5,500,000)
<b>01-General Fund Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
04-Indirect Cost	6	20400000 Indirect Cost Pool Recovery	77,195	-	\$ 77,195
	7	20410650 Communication IDC	-	77,195	\$ (77,195)
<b>04-Indirect Cost Total</b>			<b>\$ 77,195</b>	<b>\$ 77,195</b>	<b>\$ -</b>
10-Enterprise	8	41090300 Commercial Loan Fund	5,500,000	5,500,000	\$ -
<b>10-Enterprise Total</b>			<b>\$ 5,500,000</b>	<b>\$ 5,500,000</b>	<b>\$ -</b>
22-DOI Self Governance	9	32224700 SG HIP	(33,549)	(33,549)	\$ -
<b>22-DOI Self Governance Total</b>			<b>\$ (33,549)</b>	<b>\$ (33,549)</b>	<b>\$ -</b>
23-DOI PL 102-477	10	32350001 PL102 477 Public Health	321,627	321,627	\$ -
<b>23-DOI PL 102-477 Total</b>			<b>\$ 321,627</b>	<b>\$ 321,627</b>	<b>\$ -</b>
55/56-HUD	11	35620150 Tahlequah Rehab Office Constrc	(393,911)	(393,911)	\$ -
	12	35620160 Sallisaw Rental Units Construc	(688,920)	(688,920)	\$ -
	13	35620210 Sequoyah Heights Community Bld	12,274	12,274	\$ -
	14	35620440 Housing Accessibility	(150,933)	(150,933)	\$ -
<b>55/56-HUD Total</b>			<b>\$ (1,221,490)</b>	<b>\$ (1,221,490)</b>	<b>\$ -</b>
<b>Grand Total</b>			<b>\$ 4,643,783</b>	<b>\$ 4,643,783</b>	<b>\$ -</b>

## Operating Mod #4 Request

**COMPREHENSIVE BUDGET  
FOR FISCAL YEAR 2026**

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	652,153,272	10,274,421	662,427,693	655,531,204	0	6,896,489	662,427,693	-
Department of Education	2,272,769	87,352	2,360,121	2,137,115	202,876	20,130	2,360,121	-
Department of Labor	18,040,152	0	18,040,152	15,470,930	1,632,192	937,030	18,040,152	-
Dept of Transportation Compact	102,561,869	0	102,561,869	102,050,394	411,475	100,000	102,561,869	-
DHHS General	90,228,352	0	90,228,352	81,216,743	9,011,609	0	90,228,352	-
DOI General	27,434,906	0	27,434,906	25,308,524	2,126,382	0	27,434,906	-
DOI PL 102-477	474,254,704	0	474,254,704	456,805,060	7,175,223	10,274,421	474,254,704	-
DOI Self Governance	59,696,100	79,600	59,775,700	54,111,137	5,314,563	350,000	59,775,700	-
Enterprise	4,883,890	22,819,954	27,703,844	27,369,722	334,122	0	27,703,844	-
EPA	9,139,890	0	9,139,890	8,852,040	287,850	0	9,139,890	-
Federal Other	339,478,979	80,867	339,559,846	315,349,941	1,568,039	22,641,866	339,559,846	-
HUD	77,566,850	1,937,501	79,504,351	77,204,154	362,696	1,937,501	79,504,351	-
Indirect Cost	104,055,022	187,030	104,242,052	104,242,052	0	0	104,242,052	-
IHS Discretionary	10,000,000	0	10,000,000	150,000	0	9,850,000	10,000,000	-
IHS Self Governance Health	1,085,822,037	6,896,489	1,092,718,526	974,838,213	86,915,027	30,965,286	1,092,718,526	-
IHS Self Governance Office	546,481	0	546,481	492,912	53,569	0	546,481	-
IHS Self Governance TEH	39,848,130	205,700	40,053,830	39,475,020	578,810	0	40,053,830	-
Internal Lease Pool	7,909,046	0	7,909,046	7,909,046	0	0	7,909,046	-
Motor Fuel Tax	11,630,384	26,668,134	38,298,518	28,018,923	129,595	10,150,000	38,298,518	-
Motor Vehicle Tax	40,828,720	0	40,828,720	39,590,228	1,238,492	0	40,828,720	-
Other	268,360	17,000	285,360	272,161	13,199	0	285,360	-
Permanent Funds	9,100	0	9,100	9,100	0	0	9,100	-
Private	893,472	0	893,472	814,109	79,363	0	893,472	-
State of Oklahoma	1,601,537	0	1,601,537	1,501,070	100,467	0	1,601,537	-
Tribe Funded	347,019,205	45,674,492	392,693,697	355,150,128	14,271,158	23,272,411	392,693,697	-
USDA	45,132,051	2,466,594	47,598,645	45,702,529	1,896,116	0	47,598,645	-
<b>Total</b>	<b>\$ 3,553,275,278</b>	<b>\$ 117,395,134</b>	<b>\$ 3,670,670,412</b>	<b>\$ 3,419,572,455</b>	<b>\$ 133,702,823</b>	<b>\$ 117,395,134</b>	<b>\$ 3,670,670,412</b>	<b>\$ -</b>

**Non Grant Requests**

Cap Mod #2	49,889,070	01/29 E&F
Oper Mod #4	4,643,783	01/29 E&F

Cap Mod #1	(98,980,346)	01/12 Council
Oper Mod #3	260,714	01/12 Council

<b>Total after pending Mod's</b>	<b>\$ 3,626,483,633</b>
Operating - cumulative total	\$ 2,871,405,118
Capital - cumulative total	755,078,515
<b>Grand Total</b>	<b>\$ 3,626,483,633</b>

**CAPITAL RECONCILIATION**

LA 25-25	\$ 804,169,791
Cap Mod #1	(98,980,346)
Cap Mod #2	49,889,070

<b>Total Capital</b>	<b>\$ 755,078,515</b>
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**CHEROKEE NATION TRIBAL COUNCIL**

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight



**M e m o**

**To:** Dora Patzkowski, Chairman - Executive & Finance Committee  
**From:** Jody S. Reece  
**CC:** Executive & Finance Committee  
**Date:** 01/14/2026  
**Re:** Review of 2026 Operating Budget Mod #4 – Total \$ 10,369,535

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	\$ 351,473
DHHS General	3	468,785
USDA	2	1,574,515
HUD	1	1,635,706
Dept of Homeland Security	1	531,319
Dept of Justice	2	1,013,716
Private	1	150,238

**Total Grant Reporting                    \$ 5,725,752**

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

Cash Out: Grant Required	\$ 2,582,199
Appropriated for Cash Match (future grants)	<u>2,417,801</u>
Original Total Budget	<u>\$ 5,000,000</u>

Original Appropriated for Cash Match – for future grants	\$2,417,801
Used: xx	0
xx	<u>0</u>
Balance Available for Future Grant Matching	<u>\$2,417.801</u>

**B. MOD #3 Request - Increase in budget authority - \$ 4,643,783**

- CNF Cherokee Nation Employee Matching Fund – 10100421 – Tribally Funded: New budget requesting expenditure authorization of \$72,207. Per LA 05-24 Cherokee Nation matches donations made by employees to the Cherokee Nation Foundation. The total includes

unused maximums from fiscal years 2024 and 2025 as well as the \$50,000 maximum for fiscal year 2026.

2. Communications – 10100900 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$97,805 for an additional Social Media Coordination and other expenditures. This is the General Fund budget, see the related indirect cost budget item 7 below. The new budgeted expenditure total is \$1,425,448.
3. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting a decrease in Reserved by Appropriation of \$(5,670,012) to fund budgets 1, 2, and 5. The new budgeted Reserved by Appropriation total is \$8,237,833.
4. Wildlife Management Gen Fund – 10109261 – Tribally Funded: Modification requesting a change in expenditure authorization that includes a \$10,000 line item for contributions and donations. See the budget narrative for examples of what type of donations are to be made. They are reducing the supplies and IDC for a net zero-dollar budget change.
5. EDTA Loan Fund – 10121700 – Tribally Funded: New budget requesting expenditure authorization of \$5,500,000 for a transfer out to the Commercial Loan Fund budget in item 8 below. This is designated by the opportunity zones Executive Order 2025-07-CTH.
6. Indirect Cost Pool Recovery – 20400000 – Indirect Cost Pool: Modification requesting an increase in Indirect Cost Pool Recovery authorization of \$77,195 to fund the Communication IDC budget in 7. The new budgeted IDC Recovery is \$103,183,588.
7. Communications IDC – 20410650 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$77,195 for an additional Social Media Coordination and other expenditures. This is the IDC budget, see the related general fund item 2 above. The new budgeted expenditure total is \$1,197,736.
8. Commercial Loan Fund – 41090300 – Enterprise: Modification requesting an increase in expenditure authorization of \$5,500,000 and a transfer in of \$5,500,000 from budget 5 above.
9. SG HIP – 32224700 – DOI Self Governance: Modification requesting a decrease in expenditure authorization of \$(33,549) to reflect actual carryover funds. The new budgeted expenditure total is \$12,493.
10. PL102 477 Public Health – 32350001 – DOI PL 102-477: Modification requesting an increase in expenditure authorization of \$321,627 that increases FTEs from 2 to 5.5. along with related expenditures. This budget is still in the start-up phase will all positions currently vacant. The new budgeted expenditure total is \$884,627.
11. Tahlequah Rehab Office Constrc – 35620150 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$(393,911) to adjust to actual carryover funds. The new budgeted expenditure total is \$454,559.

I try to define some of the acronyms occasionally as a reminder, especially for the newer Council Members. NAHASDA stands for - Native American Housing Assistance and Self Determination Act of 1996.

12. Sallisaw Rental Units Construc – 35620160 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$(688,920) to adjust to actual carryover funds. The new budgeted expenditure total is \$100,353.
13. Sequoyah Heights Community Bld – 35620210 – NAHASDA: Modification requesting an increase in expenditure authorization of 12,274 to adjust to actual carryover funds. The new budgeted expenditure total is \$712,274.
14. Housing Accessibility – 35620440 – NAHASDA: Modification requesting a decrease in expenditure authorization of \$150,933 to adjust to actual carryover funds. The new budgeted expenditure total is \$319,067.

**Summary:**

After reviewing the submission of the operating modification by the 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,



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