

# An Act

## LEGISLATIVE ACT 32-25

### AN ACT AMENDING LEGISLATIVE ACT #26-25 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2026 – Mod. 1 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. 1**”.

#### 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 **\$ 2,369,117** for a total budget authority of **\$ 2,849,743,654**. The following items are identified as components of such change:

Grants Received & Authorized per LA 26-25 (detail attached)	\$ 1,823,117
Modification Request (see Section 4 below)	<u>546,000</u>
<b>Cumulative change in budget authority</b>	<b><u>\$ 2,369,117</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 **\$ 546,000** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 205,700**.
- B. An increase in the **Indirect Cost Pool** budget authority of **\$ 134,600**.
- C. An increase in the **IHS Self Governance TEH** budget authority of **\$ 205,700**.

**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.

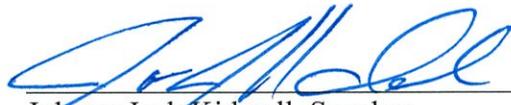
**SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED**

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.

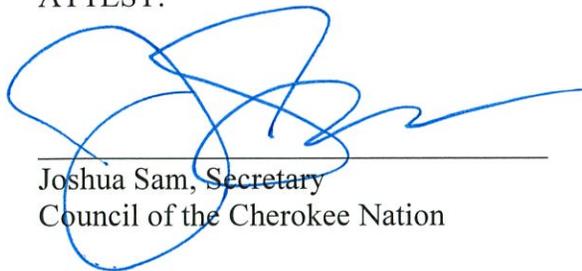
**SECTION 8. SELF-HELP CONTRIBUTIONS**

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.

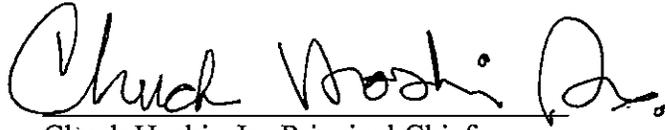
Enacted by the Council of the Cherokee Nation on the 10<sup>th</sup> day of November, 2025

  
\_\_\_\_\_  
Johnny Jack Kidwell, Speaker  
Council of the Cherokee Nation

ATTEST:

  
\_\_\_\_\_  
Joshua Sam, Secretary  
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 14<sup>th</sup> day of November, 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>
Uriah Grass	<u>Yea</u>	Joe Deere	<u>Yea</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>Absent</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
<b>40-DHHS GENERAL</b>	1	34018100 Addressing Dementia	200,000	200,000	\$ -
	2	34052000 CSBG	347,359	347,359	\$ -
	3	34055210 Rural Communities Opioid Response	400,000	400,000	\$ -
<b>40-DHHS GENERAL Total</b>			<b>947,359</b>	<b>947,359</b>	<b>\$ -</b>
45-USDA	4	34590000 Landscape Scale	600,000	600,000	\$ -
<b>45-USDA Total</b>			<b>600,000</b>	<b>600,000</b>	<b>\$ -</b>
50-DEPARTMENT OF EDUCATION	5	35091600 Teacher Prof Dev Grants	180,094	180,094	\$ -
<b>50-DEPARTMENT OF EDUCATION Total</b>			<b>180,094</b>	<b>180,094</b>	<b>\$ -</b>
78-Dept of Justice	6	37897100 2021 SMART	86,912	86,912	\$ -
<b>78-Dept of Justice Total</b>			<b>86,912</b>	<b>86,912</b>	<b>\$ -</b>
79-FEDERAL OTHER	7	37921000 NSF Convergence Accelerator Team	8,752	8,752	\$ -
<b>79-FEDERAL OTHER Total</b>			<b>8,752</b>	<b>8,752</b>	<b>\$ -</b>
<b>Grand Total</b>			<b>\$ 1,823,117</b>	<b>\$ 1,823,117</b>	<b>\$ -</b>

## October Operating Grants - Reporting Only

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
01-TRIBALLY FUNDED	1	10102960 Unappropriated Reserve	-	(743,110)	\$ 743,110
	2	10104320 Community Water and Sewer	205,700	205,700	\$ -
	3	10107000 Tribal Council	-	743,110	\$ (743,110)
<b>01-TRIBALLY FUNDED Total</b>			<b>\$ 205,700</b>	<b>\$ 205,700</b>	<b>\$ -</b>
04-INDIRECT COST POOL	4	20400000 Indirect Cost Pool Recovery	134,600	-	\$ 134,600
	5	20410200 Tribal Council IDC Fund	-	134,600	\$ (134,600)
<b>04-INDIRECT COST POOL Total</b>			<b>\$ 134,600</b>	<b>\$ 134,600</b>	<b>\$ -</b>
33-IHS SELF GOVERNANCE THE	6	33320000 EHS Projects	205,700	205,700	\$ -
<b>33-IHS SELF GOVERNANCE THE Total</b>			<b>\$ 205,700</b>	<b>\$ 205,700</b>	<b>\$ -</b>
<b>Grand Total</b>			<b>\$ 546,000</b>	<b>\$ 546,000</b>	<b>\$ -</b>

## Operating Mod #1 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	80,439,444	0	80,439,444	72,489,105	7,950,339	0	80,439,444	-
DOI General	27,083,433	0	27,083,433	25,005,269	2,078,164	0	27,083,433	-
DOI PL 102-477	473,804,704	0	473,804,704	456,355,060	7,175,223	10,274,421	473,804,704	-
DOI Self Governance	59,616,341	79,600	59,695,941	54,034,396	5,311,545	350,000	59,695,941	-
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	337,603,525	80,867	337,684,392	313,496,925	1,545,601	22,641,866	337,684,392	-
HUD	76,759,837	1,937,501	78,697,338	76,397,141	362,696	1,937,501	78,697,338	-
Indirect Cost	103,920,422	187,030	104,107,452	104,107,452	0	0	104,107,452	-
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	974,913,806	86,839,434	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	0	39,848,130	39,269,320	578,810	0	39,848,130	-
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	769,424	0	769,424	694,053	75,371	0	769,424	-
State of Oklahoma	1,506,384	0	1,506,384	1,411,000	95,384	0	1,506,384	-
Tribe Funded	346,711,005	45,674,492	392,385,497	355,087,309	14,231,477	23,066,711	392,385,497	-
USDA	42,049,392	2,466,594	44,515,986	42,659,822	1,856,164	0	44,515,986	-
<b>Total</b>	<b>\$ 3,536,178,011</b>	<b>\$ 117,189,434</b>	<b>\$ 3,653,367,445</b>	<b>\$ 3,403,774,433</b>	<b>\$ 132,403,578</b>	<b>\$ 117,189,434</b>	<b>\$ 3,653,367,445</b>	<b>\$ -</b>

### Non Grant Requests

Oper Mod #1 546,000 10/30 E&F

### CAPITAL RECONCILIATION

LA 25-25 \$ 804,169,791  
Cap Mod #1 -

**Total Capital \$ 804,169,791**  
**Total after pending Mod's \$ 3,653,913,445**  
Operating - cumulative total \$ 2,849,743,654  
Capital - cumulative total 804,169,791  
**Grand Total \$ 3,653,913,445**

**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:** 10/14/2025  
**Re:** Review of 2026 Operating Budget Mod #1 – Total \$ 2,369,117

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	\$ 947,359
USDA	1	600,000
Dept of Education	1	180,094
Dept of Justice	1	86,912
Federal Other	1	<u>8,752</u>
<b>Total Grant Reporting</b>		<b><u>\$ 1,823,117</u></b>

**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 #1 Request - Increase in budget authority - \$ 546,000**

1. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting a decrease in Reserved by Appropriation of \$743,110 to provide funding for the increase in the Tribal Council Tribally Funded budget in item 3. The new Reserved by Appropriation balance is \$14,256,890.

2. Community Water and Sewer – 10104320 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$205,700 as cash match for HIS projects budgeted in item 6. Funding provided by carryover funds brought forward for this budget. The new budgeted expenditure/transfer total is \$1,061,922.
3. Tribal Council – 10107000 – Tribally Funded: Modification requesting and increase in expenditure authorization of \$743,110. Increase Community Assistance by \$25,000 per Council Member, increase contract services by \$100,000 for online codification, decrease contract services by \$75,000 for PR Contract non-renewal, increase Community Meeting from \$7,000 per Council Member to \$15,000, and two new FTEs for public relations/social media/community meetings (and related operating expenditures). See budget below for expenditures that are allowed to be split with the Indirect Cost Pool (IDC). The new budgeted expenditure /transfer total is \$4,722,943.
4. Indirect Cost Pool Recovery – 20400000 – Indirect Cost Pool: Modification requesting an increase in Indirect Cost Pool Recovery authorization of \$134,600. This increase will fund the increased expenditures in budget 5. The new IDC Recovery revenue is \$103,106,393.
5. Tribal Council IDC Fund – 20410200 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$134,600 for half of the new FTEs and related operating expenditures shown in budget 3. The new budgeted expenditure total is \$2,145,672.
6. EHS Projects – 33320000 – IHS Self Governance TEH: Modification requesting an increase in expenditure authorization of \$205,700 and an increase in Transfer In for cash match requirement. Funding provided by the budget in item 2. The new budgeted expenditure total is \$31,869,985.

**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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