

An Act

LEGISLATIVE ACT 10-26

AN ACT AMENDING LEGISLATIVE ACT #25-25 AUTHORIZING THE COMPREHENSIVE CAPITAL BUDGET FOR FISCAL YEAR 2026 – Mod. 3; 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 #25-25 Authorizing the Comprehensive Capital Budget for fiscal year 2026 – Mod. 3**”.

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 Capital Budget Act for Fiscal Year 2026” or subsequent amendment. The cumulative total of the capital budget is increased by **\$397,112,072** for a total capital budget authority of **\$1,152,190,587**. The following items are identified as the components of such change:

Grants Received & Authorized per L.A. 25-25 (detail attached)	\$	0
Modification Request (per Section 4 below)		<u>397,112,072</u>
Cumulative change in budget authority	\$	<u>397,112,072</u>

SECTION 3. LEGISLATIVE HISTORY

The provisions of compliance, policy of accountability, authorities and severability provided in Legislative Act #25-25 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 capital budget authorization by a decrease of **\$ 397,112,072** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 2,000,000.**
- B. An increase in the **Motor Vehicle Tax** budget authority of **\$ 230,696.**
- C. An increase in the **IHS Self Governance Health** budget authority of **\$ 207,586,171.**
- D. An increase in the **Capital Projects** budget authority of **\$187,295,205.**

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.

Passed by the Cherokee Council on the 26th day of February, 2026



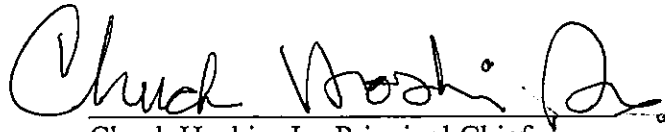
Johnny Jack Kidwell, Speaker
Council of the Cherokee Nation

ATTEST:



Joshua Sam, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 3rd day of March, 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>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>Absent</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
01-General Fund	1	10125010 Real Property Acquisitions	-	2,000,000	\$ (2,000,000)
01-General Fund Total			\$ -	\$ 2,000,000	\$ (2,000,000)
05-Motor Vehicle Tax	2	10520000 MVT Highways Const	230,696	230,696	\$ -
05-Motor Vehicle Tax Total			\$ 230,696	\$ 230,696	\$ -
32-IHS Self Governance Health	3	33290300 Health Equipment Replacement	207,586,171	207,586,171	\$ -
32-IHS Self Governance Health Total			\$ 207,586,171	\$ 207,586,171	\$ -
96-Capital Projects	4	79615200 Stilwell Headstart Construction	(2,247,204)	(2,247,204)	\$ -
	5	79646000 Pryor CDC Construction	(153,350)	(153,350)	\$ -
	6	79647000 Tahlequah CDC Expansion	1,897	1,897	\$ -
	7	79649000 Stilwell CDC Expansion	2,394	2,394	\$ -
	8	79657000 Registration Dept Vault Expans	6,770	6,770	\$ -
	9	79671000 Salina Clinic Construction	(3,168,532)	(3,168,532)	\$ -
	10	79686000 Stilwell Wellness Center	(2,966,294)	(2,966,294)	\$ -
	11	79686150 Salina Wellness Center	(1,770,576)	(1,770,576)	\$ -
	12	79690005 Hastings Parking Garage Construction	31,000,000	31,000,000	\$ -
	13	79690200 Behavioral Hlth Resid Tx Ctr	(9,996,071)	(9,996,071)	\$ -
	14	79690201 Res Treatment Ctr Equipment	3,000,000	3,000,000	\$ -
	15	79694000 CN Claremore Outpatient and Emergency Center	143,586,171	143,586,171	\$ -
16	79695000 OU Nursing College Satellite Campus	30,000,000	30,000,000	\$ -	
96-Capital Projects Total			\$ 187,295,205	\$ 187,295,205	\$ -
Grand Total			\$ 395,112,072	\$ 397,112,072	\$ (2,000,000)

Capital Mod #3 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2026

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	543,172,926	20,274,421	563,447,347	546,550,858	0	16,896,489	563,447,347	-
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	90,577,261	0	90,577,261	81,739,400	8,837,861	0	90,577,261	-
DOI General	27,957,820	0	27,957,820	25,854,114	2,103,706	0	27,957,820	-
DOI PL 102-477	474,254,704	0	474,254,704	456,526,164	7,454,119	10,274,421	474,254,704	-
DOI Self Governance	59,696,100	79,600	59,775,700	54,160,554	5,265,146	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	338,458,133	80,867	338,539,000	314,196,617	1,700,517	22,641,866	338,539,000	-
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	39,393,333	660,497	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	943,472	0	943,472	857,250	86,222	0	943,472	-
State of Oklahoma	1,601,537	0	1,601,537	1,501,070	100,467	0	1,601,537	-
Tribe Funded	347,279,919	45,674,492	392,954,411	355,411,843	14,270,157	23,272,411	392,954,411	-
USDA	45,145,432	2,466,594	47,612,026	45,714,794	1,897,232	0	47,612,026	-
Total	\$ 3,444,470,004	\$ 127,395,134	\$ 3,571,865,138	\$ 3,310,512,987	\$ 133,957,017	\$ 127,395,134	\$ 3,571,865,138	\$ -

Non Grant Requests

	Cap Mod #2	49,889,070	02/09 Council
	Oper Mod #4	4,643,783	02/09 Council
	Cap Mod #3	397,112,072	02/26 E&F
	Oper Mod #5	34,847,211	02/26 E&F

Total after pending Mod's	\$ 4,058,357,274
Operating - cumulative total	\$ 2,906,166,687
Capital - cumulative total	1,152,190,587
Grand Total	\$ 4,058,357,274

CAPITAL RECONCILIATION

LA 25-25	\$ 804,169,791
Cap Mod #1	(98,980,346)
Cap Mod #2	49,889,070
Cap Mod #3	397,112,072

Total Capital	\$ 1,152,190,587
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CHEROKEE NATION TRIBAL COUNCIL

Jody S. Reece, CPA, CIA, CMA

Executive Director of Financial Oversight

Mem o

To: Dora Patzkowski, Chairman, Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 02/10/2026
Re: Review of 2026 Capital Budget Modification #3 – **Total \$ 397,112,072**

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>Reason(s)</u>	<u>Amount</u>
None	-	\$ 0
TOTAL GRANTS		\$ 0

B. MOD #3 Request - Increase in budget authority - \$ 397,112,072

- Real Property Acquisitions – 10125010 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$2,000,000 for undisclosed land purchases. Funding provided by General Fund carryover as shown in operating mod budget 1. The new budgeted expenditure total is \$3,499,610.
- MVT Highways Const – 1052000 – Motor Vehicle Tax: Modification requesting an increase in expenditure authorization \$230,696 for the allocation of the 2025 Motor Vehicle Taxes and adjustment to actual carryover. The new budget total is \$9,434,397 (5,833,179 carryover and \$3,601,218 current allocation). The MVT allocation to highways/roads is 20% of the total motor vehicle tax revenues. Of this total, 90% is allocated to this construction budget and 10% is allocated to the roads administration budget presented in the operating budget modification. The new compact that phases out the expanded jurisdiction was in effect for 75% of the fiscal year, which may explain the 5% drop in revenue allocation. Five-year allocation history as follows:

	<u>Total Allocation</u>	<u>Per Council Member</u>
2026 (2025 revenues)	\$3,601,218	\$240,081
2025 (2024 revenues)	\$3,786,049	\$252,403
2024 (2023 revenues)	\$3,704,848	\$246,990
2023 (2022 revenues)	\$3,787,809	\$252,521
2022 (2021 revenues)	\$3,721,792	\$248,119

- Health Equipment Replacement – 33290300 – IHS Self Governance Health: Modification requesting an increase in transfer out of \$207,586,171. Transfers out include the following: New Claremore facility \$143,586,171, Parking Structure Hastings Campus \$31,000,000, OU Nursing School \$30,000,000, and

equipment for the Behavioral Health Residential Treatment Center in Tahlequah \$3,000,000. Offsetting Health Carryover funds brought forward to offset. The new budgeted expenditure/transfer total is \$226,482,660.

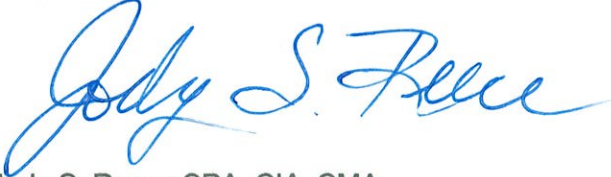
4. Stilwell Headstart Construction – 79615200 – Capital Projects: Modification requesting a decrease in expenditure authorization of \$(2,247,204) to adjust to carryover funds. The new budgeted expenditure total is \$6,233,668.
5. Pryor CDC Construction – 79646000 – Capital Projects: Modification requesting a decrease in expenditure authorization of \$(153,350) to adjust to carryover and offsetting transfer in from PL 102-477 Child Care budget reported in the Operating mod. The new budgeted expenditure total is \$1,146,650.
6. Tahlequah CDC Construction – 79647000 – Capital Projects: Modification requesting an increase in expenditure authorization of \$1,897 to adjust to carryover and offsetting transfer in from PL 102-477 Child Care budget reported in the Operating mod. The new budgeted expenditure total is \$541,897.
7. Stilwell CDC Construction – 79649000 – Capital Projects: Modification requesting an increase in expenditure authorization of \$2,394 to adjust to carryover and offsetting transfer in from PL 102-477 Child Care budget reported in the Operating mod. The new budgeted expenditure total is \$658,394.
8. Registration Dept Vault Expansion – 79657000 – Capital Projects: Modification requesting an increase in expenditure authorization of \$6,770 to adjust to carryover funds. The new budgeted expenditure total is \$956,770.
9. Salina Clinic Construction – 79671000 – Capital Projects: Modification requesting a decrease in expenditure authorization of \$(3,168,532) to adjust to carryover funds. The clinic was completed in September with the carryover budget to cover final payments. The new budgeted expenditure total is \$3,988,660.
10. Stilwell Wellness Center – 79686000 – Capital Projects: Modification requesting a decrease in expenditure authorization of \$(2,966,294) to adjust to carryover funds. The new budgeted expenditure total is \$6,233,668.
11. Salina Wellness Center – 7968150 – Capital Projects: Modification requesting a decrease in expenditure authorization of \$(1,770,576) to adjust to carryover funds. The new budgeted expenditure total is \$1,096,965.
12. Hastings Parking Garage Construction – 79690005 – Capital Projects: New budget requesting expenditure authorization of \$31,000,000. Funding provided by Health carryover transferred in from the Health Equipment Replacement budget in item 3 above.
13. Behavioral Hlth Resid Treatment Center – 79690200 – Capital Projects: Modification requesting a decrease in expenditure authorization of \$(9,996,071) to adjust to carryover funds. The new budgeted expenditure total is \$23,064,891.
14. Res Treatment Center Equipment – 79690201 – Capital Projects: New budget requesting expenditure authorization of \$3,000,000. Funding provided by Health carryover transferred in from the Health Equipment Replacement budget in item 3 above.
15. CN Claremore Outpatient and Emergency Center – 79694000 – Capital Projects: Modification requesting an increase in expenditure authorization of \$143,586,171. Funding provided by Health carryover transferred in from the Health Equipment Replacement budget in item 3 above. The new budgeted expenditure total is \$363,086,171.

16. OU Nursing College Satellite Campus – 79695000 – Capital Projects: New budget requesting expenditure authorization of \$30,000,000. Funding provided by Health carryover transferred in from the Health Equipment Replacement budget in item 3 above.

Summary:

After reviewing the submission of the Capital Mod by the administration, I find no technical issues surrounding these requests, nor do I have any unmentioned concerns related to their respective carryover or other estimates. If I can provide any further information, please do not hesitate to contact me.

Respectfully,



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