

An Act

LEGISLATIVE ACT 24-25

AN ACT AMENDING LEGISLATIVE ACT #34-24 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2025 – Mod. 12 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. 12**”.

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 **\$ 38,031,013** for a total budget authority of **\$ 3,530,219,625**. The following items are identified as components of such change:

Grants Received & Authorized per LA 34-24 (detail attached)	\$ 7,063,955
Modification Request (see Section 4 below)	<u>30,967,148</u>
Cumulative change in budget authority	<u>\$ 38,031,103</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 **\$ 30,967,148** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 24,600,000**.
- B. An increase in the **DOI Self Governance** budget authority of **\$ 309,866**.
- C. An increase in the **IHS Self Governance Health** budget authority of **\$ 5,557,282**.
- D. An increase in the **HUD** budget authority of **\$ 500,000**.

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.

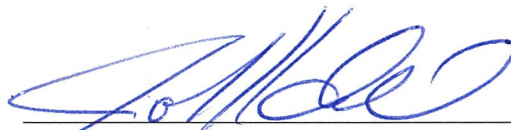
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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

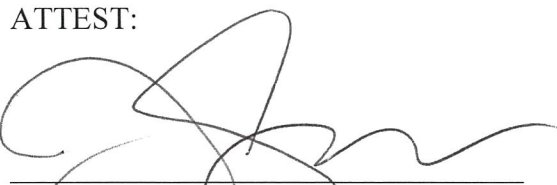
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 15th day of September, 2025



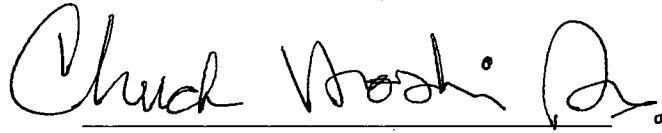
Johnny Jack Kidwell, Speaker
Council of the Cherokee Nation

ATTEST:



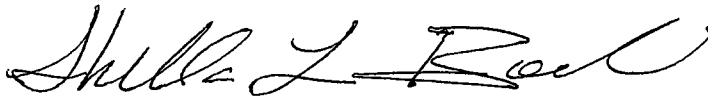
Joshua Sam, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 22nd day of September, 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>Absent</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 2025 AMENDMENT
Sorted by Funding Source

			Data		
Funding Source	Ref # by FS	Program/Purpose	Amend. Change to Sources	Amend. Expenses Total Change	Net Change
40-DHHS GENERAL	1	34016800 FVPSA COVID Testing Human Svcs	6,109,157	6,109,157	\$ -
	2	34016830 Bridges to Hope	293,011	293,011	\$ -
	3	34018000 Elderly Care Giver	(10,543)	(10,543)	\$ -
	4	34026000 Diabetes Grant	(182,000)	(182,000)	\$ -
	5	34026400 Diabetes Grant Sallisaw	45,000	45,000	\$ -
	6	34026600 Diabetes Grant Salina	42,000	42,000	\$ -
	7	34026800 Diabetes Grant Muskogee	45,000	45,000	\$ -
	8	34026850 Diabetes Grant Vinita	50,000	50,000	\$ -
	9	34084000 Cherokee Parents	104,718	104,718	\$ -
40-DHHS GENERAL Total			\$ 6,496,343	\$ 6,496,343	\$ -
45-USDA	10	34535100 BF Peer Counseling	107,012	107,012	\$ -
	11	34584000 Rural Energy for America Pgm TAG	188,011	188,011	\$ -
45-USDA Total			\$ 295,023	\$ 295,023	\$ -
50-DEPARTMENT OF EDUCATION	12	35090200 Charter School Special Educatn	36,638	36,638	\$ -
50-DEPARTMENT OF EDUCATION Total			\$ 36,638	\$ 36,638	\$ -
78-Dept of Justice	13	37894000 Victims of Sexual Asslt and Domestic Violence	54,180	54,180	\$ -
78-Dept of Justice Total			\$ 54,180	\$ 54,180	\$ -
80-STATE OF OKLAHOMA	14	38024000 Cherokee Charter School	181,771	181,771	\$ -
80-STATE OF OKLAHOMA Total			\$ 181,771	\$ 181,771	\$ -
Grand Total			\$ 7,063,955	\$ 7,063,955	\$ -

August 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	10102110 Cherokee Charter School	-	(790,551)	\$ 790,551
	2	10102115 CWY Curriculum and Waivers	-	790,551	\$ (790,551)
	3	10102800 General Fund Operations	23,500,000	23,500,000	\$ -
	4	10150000 TERO Job Training Programs	1,100,000	1,100,000	\$ -
	5	10170000 Public Health and Wellness	-	-	\$ -
01-TRIBALLY FUNDED Total			\$ 24,600,000	\$ 24,600,000	\$ -
22-DOI SELF GOVERNANCE	6	32222200 SG General Assistance	309,866	309,866	\$ -
22-DOI SELF GOVERNANCE Total			\$ 309,866	\$ 309,866	\$ -
32-IHS SELF GOVERNANCE HEALTH	7	33236050 Claremore Hospital	5,557,282	5,557,282	\$ -
32-IHS SELF GOVERNANCE HEALTH Total			\$ 5,557,282	\$ 5,557,282	\$ -
55/56-HUD	8	35640290 MAP Program Income	500,000	500,000	\$ -
55/56-HUD Total			\$ 500,000	\$ 500,000	\$ -
Grand Total			\$ 30,967,148	\$ 30,967,148	\$ -

Operating Mod #12 Request

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2025

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	380,292,839	412,700,534	792,993,373	766,844,293	149,080	26,000,000	792,993,373	-
Department of Education	2,565,180	87,352	2,652,532	2,429,679	202,723	20,130	2,652,532	-
Department of Labor	17,842,521	0	17,842,521	15,406,025	1,499,466	937,030	17,842,521	-
Dept of Transportation Compact	96,544,512	0	96,544,512	96,072,471	372,041	100,000	96,544,512	-
DHHS General	106,435,530	0	106,435,530	97,258,449	9,177,081	0	106,435,530	-
DOI General	26,945,426	0	26,945,426	25,138,416	1,807,010	0	26,945,426	-
DOI PL 102-477	468,203,758	0	468,203,758	426,125,313	5,577,911	36,500,534	468,203,758	-
DOI Self Governance	60,165,958	79,600	60,245,558	55,107,071	4,788,487	350,000	60,245,558	-
Enterprise	7,077,456	27,454,389	34,531,845	34,257,492	274,353	0	34,531,845	-
EPA	4,997,531	0	4,997,531	4,693,518	304,013	0	4,997,531	-
Federal Other	690,342,846	80,867	690,423,713	655,736,868	1,975,856	32,710,989	690,423,713	-
HUD	79,293,450	1,877,501	81,170,951	77,704,070	389,380	3,077,501	81,170,951	-
Indirect Cost	94,969,158	187,030	95,156,188	95,156,188	0	0	95,156,188	-
IHS Discretionary	10,000,000	0	10,000,000	150,000	0	9,850,000	10,000,000	-
IHS Self Governance Health	1,179,266,157	0	1,179,266,157	823,523,602	65,148,788	290,593,767	1,179,266,157	-
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	29,650,121	41,330,505	31,009,818	120,687	10,200,000	41,330,505	-
Motor Vehicle Tax	39,482,421	485,682	39,968,103	38,775,820	1,192,283	0	39,968,103	-
Other	311,707	17,000	328,707	319,638	9,069	0	328,707	-
Permanent Funds	9,100	0	9,100	9,100	0	0	9,100	-
Private	2,625,723	0	2,625,723	1,869,736	79,031	676,956	2,625,723	-
State of Oklahoma	1,615,450	0	1,615,450	1,526,778	88,672	0	1,615,450	-
Tribe Funded	481,337,322	45,504,597	526,841,919	406,398,017	10,788,063	109,655,839	526,841,919	-
USDA	104,655,144	2,548,073	107,203,217	99,975,669	7,227,548	0	107,203,217	-
Total	\$ 3,913,973,890	\$ 520,672,746	\$ 4,434,646,636	\$ 3,802,268,423	\$ 111,705,467	\$ 520,672,746	\$ 4,434,646,636	\$ -

Non Grant Requests

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

Oper Mod #12 30,967,148

Total after pending Mod's	\$ 4,465,613,784
Operating - cumulative total	\$ 3,530,219,625
Capital - cumulative total	935,394,159
Grand Total	\$ 4,465,613,784

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: 08/13/2025
Re: Review of 2025 Operating Budget Mod #12 – Total \$ 38,031,103

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	9	\$ 6,496,343
USDA	2	295,023
Dept of Education	1	36,638
Dept of Justice	1	54,180
State of Oklahoma	1	<u>181,771</u>

Total Grant Reporting **\$ 7,063,955**

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
	<u>-</u>	
Balance Available for Future Grant Matching	<u>\$ 836,322</u>	

B. MOD #12 Request - Increase in budget authority - \$ 30,967,148

1. Cherokee Charter School – 10102110 – Tribally Funded: Modification requesting a decrease in expenditure authorization of \$(790,551) to move the expenditures over to new budget

CWY Curriculum and Waivers (see budget 2.). The new budgeted expenditure total is \$2,081,120.

2. CWY Curriculum and Waivers – 10102115– Tribally Funded: New budget requesting expenditure authorization of \$790,55. Funding provided by reduction of the Charter School Budget (see budget 1). This is a new budget for Curriculum related staff and expenditures that we have waivers on from the state that do not have to be monitored.
3. General Fund Operations – 10102800 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$23,500,000 for the carryover of Opioid Settlement Funds that are budgeted for construction projects including the Behavioral Health Treatment Center.
4. TERO Job Training Programs – 10150000– Tribally Funded: Modification requesting an increase in expenditure authorization of \$1,100,000. Funding provided by other income (fees) due to monitoring numerous construction sites within the reservation area. The new budgeted expenditure total is \$2,854,378.
5. Public Health and Wellness – 10170000 – Tribally Funded: Modification requesting a change in expenditure authorization by reducing the reserve by appropriation by \$(38,688,912) and budgeting actual expenditure accounts of \$38,688,912. The budgeted reserve by appropriation is now \$5,676,080. The transfer in for current third-party allocation remains at \$25.1 million and carryover from 2024 remains at \$24.6 million.
6. SG General Assistance – 32222200 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$309,866 to complete the fiscal year. Funding provided by DOI Self Governance. The new budgeted expenditure total is \$2,080,000.
7. Claremore Hospital – 33236050 – HIS Self Governance Health: New budget requesting expenditure authorization of \$5,557,282 to budget salary/fringe for new employees. Not all positions will be filled before fiscal year end; however, all positions are budgeted at 10% to allow any of them to be hired and start training. Funding provided by Health carryover.
8. MAP Program Income – 35640290 – HUD: Modification requesting and increase in expenditure authorization of \$500,000 due to increase in funding amount per home buyer and the increase we have in eligible participants. The new budgeted expenditure total is \$750,000.

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,



Jody S. Reece CPA, CIA, CMA
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