

An Act

LEGISLATIVE ACT 28-26

AN ACT AMENDING LEGISLATIVE ACT #26-25 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2026 – Mod. 9 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. 9**”.

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 \$ 41,097,836 for a total budget authority of \$ 3,001,090,338. The following items are identified as components of such change:

Grants Received & Authorized per LA 26-25 (detail attached)	\$ 765,626
Modification Request (see Section 4 below)	<u>40,332,210</u>
Cumulative change in budget authority	<u>\$ 41,097,836</u>

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 \$ 40,332,210 to wit:

- A. An increase in the **Tribally Funded** budget authority of \$ 22,275,531.
- B. An increase in the **Motor Fuel Tax** budget authority of \$ 5,513,312.
- C. A decrease in the **Indirect Cost Pool** budget authority of \$(1,295,123).
- D. A decrease in the **Motor Vehicle Tax** budget authority of \$(1).
- E. An increase in the **Internal Leases** budget authority of \$ 2,112,438.
- F. An increase in the **DOI Self Governance** budget authority of \$ 1,726,053.
- G. An increase in the **IHS Discretionary** budget authority of \$ 10,000,000.

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 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

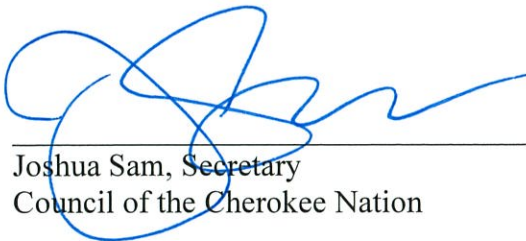
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 13th day of July, 2026

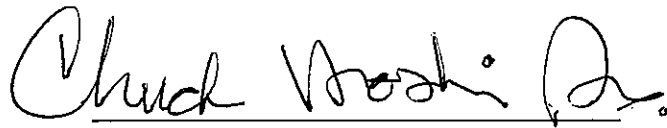


Johnny Jack Kidwell, Speaker
Council of the Cherokee Nation

ATTEST:


Joshua Sam, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 15th day of July, 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 Smith 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>	Julia Coates	<u>Absent</u>
Codey Poindexter	<u>Yea</u>	Johnny Kidwell	<u>Yea</u>
Clifton Hughes	<u>Yea</u>		

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	10103150 Cash Match For Grants	-	-	\$ -
01-General Fund Total			-	-	\$ -
40-DHHS General	2	34052000 CSBG	252,176	252,176	\$ -
40-DHHS General Total			252,176	252,176	\$ -
45-USDA	3	34534510 Food Distribution Other	60,190	60,190	\$ -
45-USDA Total			60,190	60,190	\$ -
50-Department of Education	4	35080000 Charter School Impact Aid	140,319	140,319	\$ -
	5	35091400 Teacher Retention	158,646	158,646	\$ -
50-Department of Education Total			298,965	298,965	\$ -
62-EPA	6	36226200 Pollution Prevention	150,000	150,000	\$ -
62-EPA Total			150,000	150,000	\$ -
78-Dept of Justice	7	37893000 Veterans Treatment Court	1,543	1,543	\$ -
	8	37898300 CTAS Purpose Area 3 2024	2,752	2,752	\$ -
78-Dept of Justice Total			4,295	4,295	\$ -
Grand Total			\$ 765,626	\$ 765,626	\$ -

June 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	10101520 Public Safety	220,771	220,771	\$ -
	2	10102800 General Fund Operations	15,103,520	4,686,178	\$ 10,417,342
	3	10102960 Unappropriated Reserve	-	5,000,000	\$ (5,000,000)
	4	10103150 Cash Match For Grants	-	500,000	\$ (500,000)
	5	10103800 Office Of Veterans Affairs	-	29,510	\$ (29,510)
	6	10103810 Veteran Cemetary	-	500,000	\$ (500,000)
	7	10105800 Adult Language Program	-	124,921	\$ (124,921)
	8	10110700 Cherokee Publications GF	84,560	2,178,990	\$ (2,094,430)
	9	10170000 Public Health and Wellness	9,035,161	9,035,161	\$ -
01-General Fund Total			\$ 24,444,012	\$ 22,275,531	\$ 2,168,481
02-Motor Fuel Tax	10	10210100 Motor Fuels Tax Interest	1,250,000	1,250,000	\$ -
	11	10240010 MFT Higher Ed Scholarships	4,263,312	4,263,312	\$ -
02-Motor Fuel Tax Total			\$ 5,513,312	\$ 5,513,312	\$ -
04-Indirect Cost	12	20400000 Indirect Cost Pool Recovery	(1,773,429)	-	\$ (1,773,429)
	13	20410300 Cherokee Publications IDC	338,306	(1,494,220)	\$ 1,832,526
	14	20410430 CN Fleet Services Center	140,000	140,000	\$ -
	15	20411300 Facilities Management	-	59,097	\$ (59,097)
04-Indirect Cost Total			\$ (1,295,123)	\$ (1,295,123)	\$ -
05-Motor Vehicle Tax	16	10510000 MVT Public Schools	(50,809)	(50,809)	\$ -
	17	10510100 MVT SHS	30,503	30,503	\$ -
	18	10510110 MVT Head Start	8,934	8,934	\$ -
	19	10510120 MVT Immersion	11,371	11,371	\$ -
05-Motor Vehicle Tax Total			\$ (1)	\$ (1)	\$ -
13-Internal Lease Pool	20	21310000 Internal Lease Buildings	2,112,438	939,153	\$ 1,173,285
	21	21320000 Facilities Operations	-	1,173,285	\$ (1,173,285)
13-Internal Lease Pool Total			\$ 2,112,438	\$ 2,112,438	\$ -
22-DOI Self Governance	22	32211000 Marshal Service DOI	76,053	76,053	\$ -
	23	32225400 DOI SG Interest	1,650,000	1,650,000	\$ -
22-DOI Self Governance Total			\$ 1,726,053	\$ 1,726,053	\$ -
30-IHS Discretionary	24	33010000 IHS SG Interest Bal Sheet	10,000,000	10,000,000	\$ -
30-IHS Discretionary Total			\$ 10,000,000	\$ 10,000,000	\$ -
Grand Total			\$ 42,500,691	\$ 40,332,210	\$ 2,168,481

Operating Mod #9 Request

COMPREHENSIVE BUDGET
FOR FISCAL YEAR 2026

Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Capital Projects	498,102,111	223,587,767	721,689,878	704,679,404	113,985	16,896,489	721,689,878	-
Department of Education	2,571,734	87,352	2,659,086	2,398,978	239,978	20,130	2,659,086	-
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	152,631,439	0	152,631,439	152,100,005	431,434	100,000	152,631,439	-
DHHS General	91,893,929	0	91,893,929	82,970,275	8,923,654	0	91,893,929	-
DOI General	28,250,727	0	28,250,727	26,136,401	2,114,326	0	28,250,727	-
DOI PL 102-477	475,059,581	0	475,059,581	461,550,343	7,507,642	6,001,596	475,059,581	-
DOI Self Governance	60,320,856	79,600	60,400,456	54,732,693	5,317,763	350,000	60,400,456	-
Enterprise	4,883,890	26,781,125	31,665,015	31,330,893	334,122	0	31,665,015	-
EPA	9,528,404	0	9,528,404	9,169,052	359,352	0	9,528,404	-
Federal Other	353,106,611	2,256,208	355,362,819	332,385,967	1,873,815	21,103,037	355,362,819	-
HUD	76,358,764	1,937,501	78,296,265	75,969,520	389,244	1,937,501	78,296,265	-
Indirect Cost	104,274,710	187,030	104,461,740	104,461,740	0	0	104,461,740	-
IHS Discretionary	10,000,000	0	10,000,000	150,000	0	9,850,000	10,000,000	-
IHS Self Governance Health	1,316,478,098	6,896,489	1,323,374,587	985,995,683	85,555,571	251,823,333	1,323,374,587	-
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	40,113,168	0	40,113,168	38,910,949	1,202,219	0	40,113,168	-
Other	288,360	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	983,472	0	983,472	892,448	91,024	0	983,472	-
State of Oklahoma	2,190,294	0	2,190,294	2,084,441	105,853	0	2,190,294	-
Tribe Funded	370,375,694	58,946,368	429,322,062	384,211,437	14,058,419	31,052,206	429,322,062	-
USDA	47,289,462	2,571,048	49,860,510	47,882,851	1,977,659	0	49,860,510	-
Total	\$ 3,722,664,597	\$ 350,221,322	\$ 4,072,885,919	\$ 3,589,579,485	\$ 133,085,112	\$ 350,221,322	\$ 4,072,885,919	\$ -

Non Grant Requests

CAPITAL RECONCILIATION				Non Grant Requests			
LA 25-25	\$	804,169,791		Cap Mod #6	15,000,000	06/08 E&F	
Cap Mod #1		(98,980,346)		Oper Mod #8	11,201,888	06/08 E&F	
Cap Mod #2		49,889,070					
Cap Mod #3		397,112,072					
Cap Mod #4		(3,932,000)		Cap Mod #7	16,037,141	06/25 E&F	
Cap Mod #5		(24,928,908)		Oper Mod #9	40,332,210	06/25 E&F	
Cap Mod #6		15,000,000					
Cap Mod #7		16,037,141					
Total Capital	\$	1,154,366,820		Total after pending Mod's	\$ 4,155,457,158		
				Operating - cumulative total	\$ 3,001,090,338		
				Capital - cumulative total	1,154,366,820		
				Grand Total	\$ 4,155,457,158		



COUNCIL OF THE CHEROKEE NATION

P. O. Box 948
Tahlequah, OK 74465-0948
1-800-995-9465 or (918) 207-3895
Fax: (918) 458-6217



M e m o

To: Dora Patzkowski, Chairman - Executive & Finance Committee
From: Jody S. Reece
CC: Executive & Finance Committee
Date: 06/09/2026
Re: Review of 2026 Operating Budget Mod #9 – Total \$ 41,097,836

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	1	\$ 252,176
USDA	1	60,190
Dept of Education	2	298,965
EPA	1	150,000
Dept of Justice	2	4,295

Total Grant Reporting **\$ 765,626**

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: 37733000 Federal Transit Program	(2,175,341)
34534510 Food Distribution – Other	(104,454)
Increased funding	<u>500,000</u>
Balance Available for Future Grant Matching	<u>\$ 638,006</u>

April grants
June grants
June mod #9

B. Modification Request - Increase in budget authority - \$ 40,332,210

1. Public Safety – 10101520 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$220,771 related to the new facility including adding a percentage of a new position and realigning expenditures. Funding provided by carryover from last fiscal year. The new budgeted expenditure total is \$3,560,745.
2. General Fund Operations – 10102800 – Tribally Funded: Modification requesting an increase in transfer in authorization of \$12,900,000 from interest earnings from Motor Fuels Tax, DOI Self Governance and IHS Governance. These transfers are shown in budgets 10, 23 and 24 below. The modification also includes an increase in the transfers out of \$4,686,178 to MFT Higher Ed Scholarships and to Cherokee Publications IDC. These transfers are shown in budgets 11 and 13 below.
3. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting an increase in Reserved by Appropriation of \$5,000,000 that is funded by the excess interest transferred in to General Fund Operations (less the funding needed for budget. There is also an additional \$2,168,481 excess revenue that is not budgeted in an expenditure account at this time. The new budgeted Reserved by Appropriation total is \$8,917,556.
4. Cash Match for Grants – 10103150 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$500,000 to provide funding for future cash match requirements. The new budgeted Appropriated for Cash Match total is \$638,006. This is also reported in the Cash Match for Grants section on page 1 of this memo.
5. Office of Veterans Affairs – 10103800 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$29,510 to add an additional staff to assist with food outreach, at-large meeting and community meetings. The new budgeted expenditure total is \$1,049,093.
6. Veteran Cemetery – 10103810 – Tribally Funded: New budget requesting expenditure authorization of \$500,000 for startup funds to begin the planning and development of a Veteran Cemetery.
7. Adult Language Program – 10105800 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$124,921 to budget the appropriate amount of space cost that was previously underbudgeted. The new budgeted expenditure total is \$1,958,953.
8. Cherokee Publications GF – 10110700 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$2,178,990. The DOI will no longer allow a partial allocation of Cherokee Publications to IDC so the current budget in item 13 is closed out and fully budgeted in this General Fund budget. The new budgeted net expenditure total is \$4,702,328.
9. Public Health and Wellness – 10170000 – Tribally Funded: Modification requesting an increase in transfer in authorization of authorization of \$9,035,161. The transfers in are coming from the capital budget modification this month. The total includes the remaining funding from the Stilwell and Salina Wellness centers totaling \$3,885,161 and a transfer in from Health Facilities Equipment for the Cherokee Nursing Scholars Endowment of \$5,150,000. The new budgeted expenditure total is \$53,272,323.
10. Motor Fuels Tax Interest – 10210100 – Motor Fuel Tax: Modification requesting an increase in transfer out of \$1,250,000 that goes to the General Fund Operations budget in item 2 above. The new budgeted transfer out total is \$1,400,000.
11. MFT Higher Ed Scholarships – 10240010 – Motor Fuel Tax: Modification requesting an increase in expenditure authorization of \$4,263,312 to fund the Fall 2026 semester. Funding provided by transfer in from General Fund Operations budget in item 2 above. This budget originated as a Motor Fuel Tax (MFT) budget but the majority of the funding in recent years is Tribally Funded:

Year	MFT	Tribally Funded	Total
2021 Actual	\$4.7M	\$10.7M	\$15.4M
2022 Actual	5.3M	11.3M	15.0M
2023 Actual	5.3M	13.3M	17.5M
2024 Actual	5.4M	17.4M	22.8M
2025 Actual	5.4M	18.9M	24.3M
2026 Budget	5.3M	20.9M	26.3M

12. Indirect Cost Pool Recovery – 20400000 – Indirect Cost Pool: Modification requesting a decrease in Indirect Cost Pool Recovery revenue of \$(1,773,429) for the net changes of the budgets in 13 and 15. The new IDC Recovery Revenue total is \$101,692,652.
13. Cherokee Publications IDC – 20410200 – Indirect Cost Pool: Modification requesting a decrease in expenditure authorization of \$(1,494,220) and a decrease in revenue of \$(84,560). See budget 8 above for the explanation of why the operating revenues and expenditures are transferred to that budget. There is a new request for a transfer in of \$422,866 from the General Fund Operations budget in item 2. This transfer funds Reserved by Appropriations in this budget. This is basically a place holder to reimburse the IDC pool for expenditures charged in fiscal year 2025 that were disallowed after the year was closed.
14. CN Fleet Services Center – 20410430 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$140,000 and offsetting increase in revenues of \$140,000. The new budgeted expenditure total is \$608,122 with the net expenditure total remaining at \$228,122.
15. Facilities Management – 20411300 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$59,097 to move an office employee from Facilities Operation in budget 21 below. The new budgeted expenditure total is \$510,339.
16. MVT Public Schools – 10510000 – Motor Vehicle Tax: Modification requesting a decrease in expenditure authorization of \$(50,809). Due to a change in the actual per school calculations after the original budget allocations were made, these budgets (16-20) need to be adjusted. Due to rounding the net change is \$1. The new budgeted expenditure total is \$6,970,420.
17. MVT SHS – 10510100 – Motor Vehicle Tax: Modification requesting an increase in expenditure authorization of \$30,503. Due to a change in the actual per school calculations after the original budget allocations were made, these budgets (16-20) need to be adjusted. Due to rounding the net change is \$1. The new budgeted expenditure total is \$325,110.
18. MVT Head Start – 10510110 – Motor Vehicle Tax: Modification requesting an increase in expenditure authorization of \$8,934. Due to a change in the actual per school calculations after the original budget allocations were made, these budgets (16-20) need to be adjusted. Due to rounding the net change is \$1. The new budgeted expenditure total is \$57,489.
19. MVT Immersion – 10510120 – Motor Vehicle Tax: Modification requesting a decrease in expenditure authorization of \$11,371. Due to a change in the actual per school calculations after the original budget allocations were made, these budgets (16-20) need to be adjusted. Due to rounding the net change is \$1. The new budgeted expenditure total is \$115,802.
20. Internal Lease Buildings – 21310000 – Leases Internal: Modification requesting an increase in expenditure authorization of \$939,153 and an increase of space recovery revenue of \$2,112,438. These changes are needed for recently built or acquired buildings added to the space pool. The net additional revenue in this budget of \$1,173,285 offsets the additional expenditures requested by Facilities Operations in budget 21. The net of these two budgets remains at zero.

21. Facilities Operations – 21320000 – Leases Internal: Modification requesting an increase in expenditure authorization of \$1,173,285. These changes are needed for recently built or acquired buildings added to the space pool. Funding is provided by the net additional revenue in Internal Lease Building in budget 20. The net of these two budgets remains at zero.
22. Marshal Service DOI – 32211000 – DOI Self Governance: Modification requesting an increase in expenditure authorization of \$76,053 for several reallocations changes as outlined in the budget narrative. Funding provided by DOI SG carryover funds. The new budgeted expenditure total is \$8,208,473
23. DOI SG Interest – 32225400 – DOI Self Governance: Modification requesting an increase in transfer out authorization of \$1,650,000 that goes to the General Fund Operations budget in item 2 above. The new budgeted transfer out total is \$2,000,000.
24. IHS SG Interest Bal Sheet – 33010000 – IHS Discretionary: Modification requesting an increase in transfer out authorization of \$10,000,000 that goes to the General Fund Operations budget in item 2 above. The new budgeted transfer out total is \$20,000,000.

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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