

An Act

LEGISLATIVE ACT 13-25

AN ACT AMENDING LEGISLATIVE ACT #34-24 AUTHORIZING THE COMPREHENSIVE OPERATING BUDGET FOR FISCAL YEAR 2025 – Mod. 8 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. 8**”.

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 **\$ 3,280,036** for a total budget authority of **\$ 3,204,961,829**. The following items are identified as components of such change:

| | |
|---|----------------------------|
| Grants Received & Authorized per LA 34-24 (detail attached) | \$ 1,529,217 |
| Modification Request (see Section 4 below) | <u>1,750,819</u> |
| Cumulative change in budget authority | <u>\$ 3,280,036</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 **\$ 1,750,819** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 1,536,117**.
- B. An increase in the **Indirect Cost Pool** budget authority of **\$ 195,483**.
- C. An increase in the **US Dept of Education** budget authority of **\$ 19,219**.

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.

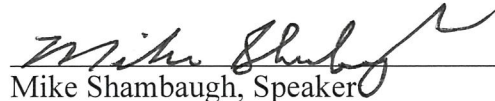
SECTION 7. EFFECTIVE DATE: EMERGENCY DECLARED

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.

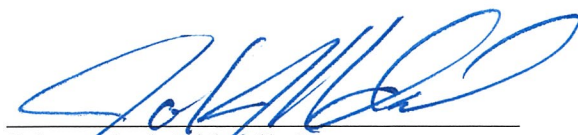
SECTION 8. SELF-HELP CONTRIBUTIONS

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.

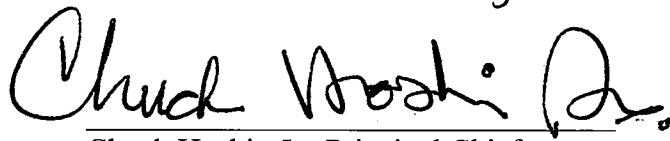
Enacted by the Council of the Cherokee Nation on the 12th day of May, 2025


Mike Shambaugh, Speaker
Council of the Cherokee Nation

ATTEST:

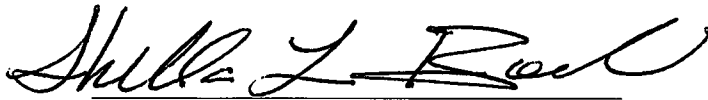

Johnny Jack Kidwell, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 14th day of May, 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> |
| Dr. Mike Dobbins | <u>Yea</u> | Joe Deere | <u>Yea</u> |
| E.O. "Jr" Smith | <u>Yea</u> | Kevin Easley, Jr. | <u>Yea</u> |
| Daryl Legg | <u>Yea</u> | Danny Callison | <u>Yea</u> |
| Josh Sam | <u>Yea</u> | Johnny Jack Kidwell | <u>Yea</u> |
| Codey Poindexter | <u>Yea</u> | Julia Coates | <u>Yea</u> |
| Mike Shambaugh | <u>Yea</u> | | |

**Apr. Grants Operating
Summary FY 2025**

| Funding Source | Accounting Unit | Increase/(Decrease) of Expenses in FY 2025 Budget | Reason |
|---|------------------------|--|--|
| 40-DHHS GENERAL | 34011700 | 162,333 | Carryover Reconciliation |
| | 34011800 | 132,707 | Carryover Reconciliation |
| 40-DHHS GENERAL Total | | 295,040 | |
| 45-USDA | 34588000 | 1,100,000 | New Award |
| 45-USDA Total | | 1,100,000 | |
| 50-DEPARTMENT OF EDUCATION | 35090200 | (15,347) | Carryover Reconciliation / New Award |
| | 35090400 | 144 | Carryover Reconciliation |
| | 35090500 | 1,115 | New Award |
| 50-DEPARTMENT OF EDUCATION Total | | (14,088) | |
| 78-Dept of Justice | 37897200 | 108,265 | Carryover Reconciliation / Revised Award |
| 78-Dept of Justice Total | | 108,265 | |
| 85-PRIVATE | 38572110 | 40,000 | New Award |
| 85-PRIVATE Total | | 40,000 | |
| Grand Total | | 1,529,217 | |

April 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 | 10102800 General Fund Operations | 1,500,000 | 1,500,000 | \$ - |
| | 2 | 10102960 Unappropriated Reserve | - | (537,611) | \$ 537,611 |
| | 3 | 10106960 Head Start Supplemental | - | 537,611 | \$ (537,611) |
| | 4 | 10123500 Land Development Land Ops | 36,117 | 36,117 | \$ - |
| 01-TRIBALLY FUNDED Total | | | \$ 1,536,117 | \$ 1,536,117 | \$ - |
| 04-INDIRECT COST POOL | 5 | 20400000 Indirect Cost Pool Recovery | 195,483 | - | \$ 195,483 |
| | 6 | 20411300 Facilities Management | - | 195,483 | \$ (195,483) |
| 04-INDIRECT COST POOL Total | | | \$ 195,483 | \$ 195,483 | \$ - |
| 50-DEPARTMENT OF EDUCATION | 7 | 35090100 Title IA Charter Schol 84 010A | 19,089 | 19,089 | \$ - |
| | 8 | 35090600 Charter School Title IV Studnt | 130 | 130 | \$ - |
| 50-DEPARTMENT OF EDUCATION Total | | | \$ 19,219 | \$ 19,219 | \$ - |
| Grand Total | | | \$ 1,750,819 | \$ 1,750,819 | \$ - |

Operating Mod #8 Request

COMPREHENSIVE BUDGET
FOR FISCAL YEAR 2025

| Funding Source | Revenues | Transfers In | Total | Direct Exp. | Indir. Exp. | Transfers Out | Total | NET |
|--------------------------------|------------------|----------------|------------------|------------------|----------------|----------------|------------------|------|
| Capital Projects | 430,735,595 | 81,725,746 | 512,461,341 | 512,312,261 | 149,080 | 0 | 512,461,341 | - |
| Department of Education | 2,256,156 | 87,222 | 2,343,378 | 2,123,883 | 199,495 | 20,000 | 2,343,378 | - |
| Department of Labor | 18,040,152 | 0 | 18,040,152 | 15,578,327 | 1,524,795 | 937,030 | 18,040,152 | - |
| Dept of Transportation Compact | 96,544,512 | 0 | 96,544,512 | 96,072,471 | 372,041 | 100,000 | 96,544,512 | - |
| DHHS General | 100,599,446 | 0 | 100,599,446 | 91,955,660 | 8,643,786 | 0 | 100,599,446 | - |
| DOI General | 26,939,793 | 0 | 26,939,793 | 25,106,963 | 1,832,830 | 0 | 26,939,793 | - |
| DOI PL 102-477 | 450,337,761 | 0 | 450,337,761 | | 4,995,252 | 48,525,746 | 450,337,761 | - |
| DOI Self Governance | 59,527,087 | 79,600 | 59,606,687 | 54,439,454 | 4,817,233 | 350,000 | 59,606,687 | - |
| Enterprise | 6,495,056 | 25,976,096 | 32,471,152 | 32,196,799 | 274,353 | 0 | 32,471,152 | - |
| EPA | 4,942,904 | 0 | 4,942,904 | 4,636,430 | 306,474 | 0 | 4,942,904 | - |
| Federal Other | 685,330,362 | 80,867 | 685,411,229 | 652,043,733 | 2,134,800 | 31,232,696 | 685,411,229 | - |
| HUD | 78,303,933 | 1,877,501 | 80,181,434 | 76,714,553 | 389,380 | 3,077,501 | 80,181,434 | - |
| Indirect Cost | 94,336,057 | 187,030 | 94,523,087 | 94,523,087 | 0 | 0 | 94,523,087 | - |
| IHS Discretionary | 10,000,000 | 0 | 10,000,000 | 150,000 | 0 | 9,850,000 | 10,000,000 | - |
| IHS Self Governance Health | 923,432,925 | 0 | 923,432,925 | 823,087,731 | 65,251,427 | 35,093,767 | 923,432,925 | - |
| 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 | 26,668,134 | 38,348,518 | 28,027,831 | 120,687 | 10,200,000 | 38,348,518 | - |
| Motor Vehicle Tax | 39,482,421 | 485,682 | 39,968,103 | 38,775,820 | 1,192,283 | 0 | 39,968,103 | - |
| Other | 268,000 | 17,000 | 285,000 | 277,963 | 7,037 | 0 | 285,000 | - |
| Permanent Funds | 9,100 | 0 | 9,100 | 9,100 | 0 | 0 | 9,100 | - |
| Private | 2,658,825 | 0 | 2,658,825 | 2,578,952 | 79,873 | 0 | 2,658,825 | - |
| State of Oklahoma | 1,433,679 | 0 | 1,433,679 | 1,301,413 | 132,266 | 0 | 1,433,679 | - |
| Tribe Funded | 416,096,150 | 44,827,641 | 460,923,791 | 405,039,805 | 10,710,134 | 45,173,852 | 460,923,791 | - |
| USDA | 98,900,121 | 2,548,073 | 101,448,194 | 94,215,095 | 7,233,099 | 0 | 101,448,194 | - |
| Total | \$ 3,605,664,736 | \$ 184,560,592 | \$ 3,790,225,328 | \$ 3,097,947,723 | \$ 110,900,250 | \$ 184,560,592 | \$ 3,790,225,328 | \$ - |

Non Grant Requests

| | | |
|-------------|--------------|---------------|
| Oper Mod #7 | 68,609,594 | 04/14 Council |
| Cap Mod #4 | 34,129,455 | 04/14 Council |
| Oper Mod #8 | \$ 1,750,819 | 04/24 E&F |
| Cap Mod #4 | \$ 1,500,000 | 04/24 E&F |

| | |
|------------------------------|------------------|
| Total after pending Mod's | \$ 3,896,215,196 |
| Operating - cumulative total | \$ 3,204,961,829 |
| Capital - cumulative total | 691,253,367 |
| Grand Total | \$ 3,896,215,196 |

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 |

| | |
|---------------|----------------|
| Total Capital | \$ 691,253,367 |
|---------------|----------------|

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: 04/09/2025
Re: Review of 2025 Operating Budget Mod #8 – Total \$ 3,280,036

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 | 2 | \$ 295,040 |
| U.S.D.A. | 1 | 1,100,000 |
| Dept of Education | 3 | (14,088) |
| Dept of Justice | 1 | 108,265 |
| Private | 1 | <u>40,000</u> |

Total Grant Reporting **\$ 1,529,217**

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>\$ 3,500,000</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 |
| — | — | |
| Balance Available for Future Grant Matching | <u>\$ 836,322</u> | |

B. MOD #8 Request - Increase in budget authority - \$ 1,750,819

1. General Fund Operations – 10102800 – Tribally Funded: Modification requesting an increase in transfer out authorization of \$1,500,000 for the Behavioral Health Treatment Center reported in the Capital Mod. Funding provided by unappropriated carryover.

2. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting a decrease in expenditure authorization of \$(537,611) to fund the increased Head Start Supplemental budget in item 3. The new reserved by appropriation budget total is \$38,982,223.
3. Head Start Supplemental – 10106960 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$537,611. See the "Significant Changes" section in budget narrative for details. The new budgeted expenditure total is \$1,173,878.
4. Land Development Land Ops – 10123500 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$36,117 that is funded by drought assistance money received. The new budgeted expenditure total is \$1,493,134.
5. Indirect Cost Pool Recovery – 20400000 – Indirect Cost Pool: Modification requesting an increase in Indirect Cost Pool Recovery \$195,483 to fund the increase to Facilities Management budget in item 6. The new budgeted IDC Recovery total is \$95,739,829.
6. Facilities Management – 20411300 – Indirect Cost Pool: Modification requesting an increase in expenditure authorization of \$195,483 to add two new Special Projects Officers. The new budgeted expenditure total is \$425,301.
7. Title IA Charter School 84 010A – 35090100 – US Dept of Education: Modification requesting an increase in expenditure authorization of \$19,089 due to increased state funding. Also requesting increased transfer in of \$130 from the budget in item 8. The new total budgeted expenditure total is 90,074.
8. Charter School Title IV Student Support – 35090600 – US Dept of Education: Modification requesting an increase in transfer out authorization of \$130 due to increased funding. The grant allows for the transfer of funds to the Charter School budget in item 7. The new total transfer out total is \$20,130.

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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