

An Act

LEGISLATIVE ACT 02-26

AN ACT AMENDING LEGISLATIVE ACT #26-25 AUTHORIZING THE COMPREHENSIVE OPERATING 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 #26-25 Authorizing the Comprehensive Operating Budget for FY 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 Budget Act for Fiscal Year 2026” or subsequent amendment. The cumulative total of the budget is increased by **\$ 1,770,725** for a total budget authority of **\$ 2,861,035,583**. The following items are identified as components of such change:

Grants Received & Authorized per LA 26-25 (detail attached)	\$ 1,510,011
Modification Request (see Section 4 below)	260,714
Cumulative change in budget authority	<u>\$ 1,770,725</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 **\$ 260,714** to wit:

- A. An increase in the **Tribally Funded** budget authority of **\$ 260,714**.

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

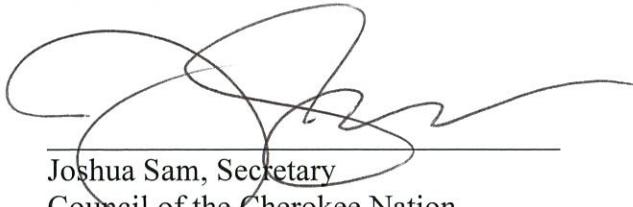
To the extent that this Act involves programs or services to citizens of the Nation or others, self-help contributions shall be required, unless specifically prohibited by the funding agency, or a waiver is granted due to physical or mental incapacity of the participant to contribute.

Enacted by the Council of the Cherokee Nation on the 12th day of January, 2026



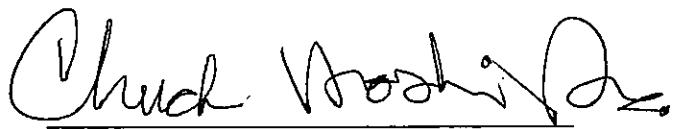
Johnny Jack Kidwell, Speaker
Council of the Cherokee Nation

ATTEST:



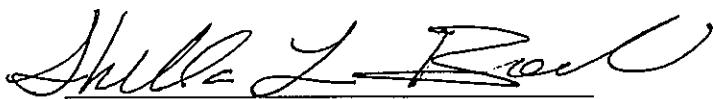
Joshua Sam, Secretary
Council of the Cherokee Nation

Approved and signed by the Principal Chief this 20th day of January, 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>	Clifton Hughes	<u>Yea</u>
Candessa Tehee	<u>Yea</u>	Melvina Shotpouch	<u>Yea</u>
Lisa Hall	<u>Yea</u>	Dora Smith Patzkowski	<u>Yea</u>
Uriah Grass	<u>Yea</u>	Kendra McGeady	<u>Yea</u>
Ashley Grant	<u>Yea</u>	Joe Deere	<u>Yea</u>
Daryl Legg	<u>Yea</u>	Kevin Easley Jr	<u>Absent</u>
Joshua Sam	<u>Yea</u>	Danny Callison	<u>Yea</u>
Codey Poindexter	<u>Yea</u>	Julia Coates	<u>Yea</u>
		Johnny Jack Kidwell	<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
40-DHHS General	1	34016810 FVPSA COVID Testing Health Svc	8,841	8,841	\$ -
	2	34017420 Modernizing Tribal Data	250,000	250,000	\$ -
	3	34018400 Cherokee INSPIRE	262,695	262,695	\$ -
	4	34018500 Language Built gawonihiisdi anegstanvi	375,000	375,000	\$ -
	5	34018600 Tribal TANF ICW Collaboration	215,000	215,000	\$ -
	6	34028100 Teach Me Squeyohvga	375,000	375,000	\$ -
	7	34057100 DHHS Novel Insights RADX UP	10,000	10,000	\$ -
40-DHHS General Total			1,496,536	1,496,536	\$ -
45-USDA	8	34579000 Equity in Conservation	508,144	508,144	\$ -
45-USDA Total			508,144	508,144	\$ -
55/56-HUD	9	35532000 NC Elderly Speakers	(828,693)	(828,693)	\$ -
55/56-HUD Total			(828,693)	(828,693)	\$ -
76-Dept of Homeland Security	10	37697500 THSG 2022	256,140	256,140	\$ -
76-Dept of Homeland Security Total			256,140	256,140	\$ -
78-Dept of Justice	11	37897200 2021 COPS Equipment	39,160	39,160	\$ -
78-Dept of Justice Total			39,160	39,160	\$ -
79-Fed Other	12	37941000 AmeriCorps Head Start	35,119	35,119	\$ -
79-Fed Other Total			35,119	35,119	\$ -
85-Private	13	38575005 Keep Oklahoma Beautiful	3,605	3,605	\$ -
85-Private Total			3,605	3,605	\$ -
Grand Total			\$ 1,510,011	\$ 1,510,011	\$ -

December 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-General Fund	1	10102960 Unappropriated Reserve	-	(349,045)	\$ 349,045
	2	10104525 PACE Development Budget	-	249,045	\$ (249,045)
	3	10109261 HJSCA Speaker Services Small Home Repairs	260,714	260,714	\$ -
	4	10121700 Tribal Council Master Plan	-	100,000	\$ (100,000)
01-General Fund Total			\$ 260,714	\$ 260,714	\$ -
Grand Total			\$ 260,714	\$ 260,714	\$ -

Operating 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	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	89,759,567	0	89,759,567	80,795,357	8,964,210	0	89,759,567	-
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	337,933,944	80,867	338,014,811	313,820,932	1,552,013	22,641,866	338,014,811	-
HUD	75,931,144	1,937,501	77,868,645	75,568,448	362,696	1,937,501	77,868,645	-
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	1,085,822,037	6,896,489	1,092,718,526	974,914,945	86,838,295	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	743,234	0	743,234	670,077	73,157	0	743,234	-
State of Oklahoma	1,601,537	0	1,601,537	1,501,070	100,467	0	1,601,537	-
Tribe Funded	346,711,005	45,674,492	392,385,497	355,084,222	14,234,564	23,066,711	392,385,497	-
USDA	43,557,536	2,466,594	46,024,130	44,129,984	1,894,146	0	46,024,130	-
Total	\$ 3,546,576,967	\$ 117,189,434	\$ 3,663,766,401	\$ 3,413,110,307	\$ 133,466,660	\$ 117,189,434	\$ 3,663,766,401	\$ -

CAPITAL RECONCILIATION

LA 25-25	\$ 804,169,791
Cap Mod #1	(98,980,346)

Non Grant Requests

Oper Mod #1	\$ 546,000	11/10 Council
Oper Mod #2	632,259	11/10 Council

Cap Mod #1	(98,980,346)	12/16 E&F
Oper Mod #3	260,714	12/16 E&F

Total after pending Mod's

Total Capital	\$ 705,189,445	\$ 3,566,225,028
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Operating Mod-3 and Capital Mod-1
Capital - cumulative total
Capital - cumulative total
Grand Total \$ 3,566,225,028

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: 11/26/2025

Re: Review of 2026 Operating Budget Mod #3 – Total \$ 1,770,725

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	7	\$ 1,496,536
USDA	1	508,144
HUD	1	(828,693)
Dept of Homeland Security	1	256,140
Dept of Justice	1	39,160
Federal Other	1	35,119
Private	1	<u>3,605</u>
Total Grant Reporting		<u>\$ 1,510,011</u>

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	0
Balance Available for Future Grant Matching	<u>\$2,417,801</u>

B. MOD #3 Request - Increase in budget authority - \$ 260,714

1. Unappropriated Reserve – 10102960 – Tribally Funded: Modification requesting a decrease in Reserved by Appropriation of \$(349,045) to fund budgets 2 and 4. The new budgeted Reserved by Appropriation total is \$13,907,845.

2. PACE Development Budget – 10104525 – Tribally Funded: New budget requesting expenditure authorization of \$249,045 for the development and formulation of the potential transition of PACE as a department within Cherokee Nation.
3. HJSCA Speaker Services Small Home Repairs – 10109261 – Tribally Funded: Modification requesting an increase in expenditure authorization of \$260,714 to adjust to actual carryover amount of \$610,714.
4. Tribal Council Master Plan – 10121700 – Tribally Funded: New budget requesting expenditure authorization of \$100,000 to develop a Master Plan, Programming, and Conceptual Design for the construction of a Tribal Council House.

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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