

An Act

LEGISLATIVE ACT 01-26

AN ACT AMENDING LEGISLATIVE ACT #25-25 AUTHORIZING THE COMPREHENSIVE CAPITAL BUDGET FOR FISCAL YEAR 2026 – Mod. 1; 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. 1**”.

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 decreased by **\$(98,980,346)** for a total capital budget authority of **\$705,189,445**. 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)	(98,980,346)
Cumulative change in budget authority	<u>\$ (98,980,346)</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 **\$ (98,980,346)** to wit:

A. A decrease in the **Capital Projects** budget authority of **\$ (98,980,346)**.

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 12th day of January, 2026



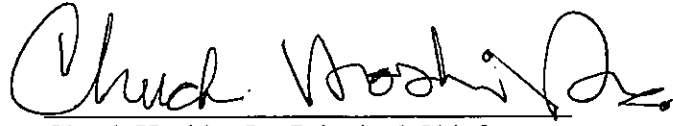
Johnny Jack Kidwell, Speaker
Council of the Cherokee Nation

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>	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>Absent</u>
Daryl Legg	<u>Yea</u>	Danny Callison	<u>Yea</u>
Joshua Sam	<u>Yea</u>	Johnny Jack Kidwell	<u>Yea</u>
Codey Poindexter	<u>Yea</u>	Julia Coates	<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
96-Capital Projects	1	79690100 WW Hastings Hospital Const	(98,980,346)	(98,980,346)	\$ -
	2	79690110 New Hospital Equipment	-	-	\$ -
96-Capital Projects Total			\$ (98,980,346)	\$ (98,980,346)	\$ -
Grand Total			\$ (98,980,346)	\$ (98,980,346)	\$ -

Capital Mod #1 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	17,175,223	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 Health	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	\$ -

Non Grant Requests

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

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 Capital	\$ 705,189,445
----------------------	-----------------------

Total after pending Mod's	\$ 3,566,225,028
----------------------------------	-------------------------

Operating - cumulative total	\$ 2,861,035,583
Capital - cumulative total	705,189,445
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 Capital Budget Modification #1 – **Total \$ (98,980,346)**

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 #1 Request - Increase in budget authority - \$ (98,980,346)

1. WW Hastings Hospital Construction – 79690100 – Capital Projects: Modification requesting a decrease in expenditure authorization of \$(98,980,346). The estimated carryover is decreased by \$(108,980,346) and a \$10,000,000 transfer in from the New Hospital Equipment budget is also requested. The new budgeted expenditure total is \$97,314,132.
2. New Hospital Equipment – 79690110 – Capital Projects: Modification requesting a decrease in expenditure authorization of \$(10,000,000) and a \$10,000,000 transfer out to the Construction budget above. Net change is zero with the estimated carryover remaining at \$66,000,000. There is approximately \$1.7 million unbudgeted carryover at this time that can be budgeted later if needed. The new budgeted expenditure total is \$56,000,000.

The total Hospital Construction/Equipment budget since inception is \$470 million.

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,

A handwritten signature in blue ink, reading "Jody S. Reece". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jody S. Reece CPA, CIA, CMA
Executive Director of Financial Oversight
Office: 918-453-5573
Cell: 918-525-2017
Email: jody-reece@cherokee.org

Cherokee Nation FY 2026 Comprehensive Budget Narrative

Department/Program	Executive Director		ED Phone #
11 - Management Resources	Jonathan Asbill		5340
Accounting Unit	Accounting Unit Name		
79690100	WW Hastings Hospital Const		
Program Director/Manager		Pgm Dir/Mgr Phone #	Period Budget Covers
Jonathan Asbill		5340	10/01/2025 - 09/30/2026
FY 2026 ORIG REQUEST	FY 2026 REVISION 1	\$ Increase/(Decrease) Requested – Approved	% Increase/(Decrease) (Request – Approved) / Approved
\$ 196,294,478	\$ 97,314,132	\$ (98,980,346)	-50.42%
ACCOUNTING UNIT PURPOSE			
For the construction of the new WW Hastings Hospital.			
PROGRAM NARRATIVE:			
<p>i. A detailed description of the program - construction of the new Hastings Hospital</p> <p>ii. The specific intended outcome(s) of the program - new hospital</p> <p>iii. List metrics used to evaluate the effectiveness of the program - not a programmatic function</p> <p>iv. The number of participants served: unknown</p> <p>a. Actuals for FY 2023 - \$117,843,285</p> <p>b. Annualized projected to be served for FY 2024 - unknown</p> <p>c. Projected to be served for FY 2025 unknown, date of substantial</p> <p>v. Success rates and rationale for measure - completion of the building</p> <p>vi. Cost saving measures your department is utilizing - projects are bid, any change orders for increases are carefully reviewed.</p> <p>vii. Reasons for changes in staffing patterns (if changes exist) - NA</p> <p>viii. List the departments and outside entities with which you collaborated - Health Services</p> <p>ix. The types/sources of external funding researched by the program - NA</p> <p>x. The type(s) of external funding that the program expects to receive during FY 2025 - NA</p> <p>xi. For commissions and boards, please provide a base amount per month, the number of commissioners/board members, number of meetings and how often the meetings are held, estimated travel and other reimbursable amounts - NA</p>			
SIGNIFICANT CHANGES:			
Request is estimated carryover and a transfer in of \$10,000,000 from the equipment AU.			

CHEROKEE NATION - FY2026 BUDGET REQUEST FORM

PART-1

Budget Period:	10/01/2025 - 09/30/2026	Budget Preparer	Phone:	539-234-2713
Accounting Fund:	7-Capital Projects Fund	Name:	Ami Sams	
Funding Source:	96-Capital Projects	Accounting Unit Director/Manager	Phone:	539-234-2713
AU Description:	New Hospital Equipment	Name:	Ami Sams	
Accounting Unit:	79690110	Executive Director	Phone:	539-234-3864
Date/Time Printed:	24-Nov-25 08:14 AM	Name:	Stephen Jones	

Notes: Transfer out to 79690100

PART-2

Staffing Summary:

	FY 2026 REVISION 1	FY 2026 ORIG REQUEST	Incr \ (Decr)
# of Regular Full-Time Employee Equivalents:	0.00		-
# of Regular Part-Time Employee Equivalents:	0.00		-
# of Temp. Full / Part Time Employee Equivalents:	0.00		-
# of Other Employee Equivalents:	0.00		-
TOTAL NUMBER OF EMPLOYEE-EQUIVALENTS	-	-	-

PART-3

Revenues: (Show as positive #)	Account #			Incr \ (Decr)
Carryover: "appropriated" PY	490000	\$66,000,000	\$66,000,000	\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!				\$ -
Total Revenues		\$ 66,000,000	\$ 66,000,000	\$ -

PART-4

Expenditures:	Account #	Subject to IDC ?	Subject to IDC ?	Incr \ (Decr)
DO NOT COPY TO, COPY ABOVE, OR REMOVE THIS LINE!		YES	NO	
Salaries & wages	600000	\$0		\$ -
Fringe benefits	610000	\$0		\$ -
Capital acquisitions >= \$5K	770000	\$66,000,000	\$66,000,000	\$ (10,000,000)
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
Please enter a valid account number - >>>				\$ -
DO NOT COPY TO, COPY BELOW, OR REMOVE THIS LINE!				\$ -
Expenditures NOT Subject to IDC		\$ 66,000,000	\$ 66,000,000	\$ (10,000,000)
Expenditures SUBJECT to IDC		\$ -	\$ -	\$ -
Indirect Cost Rate (If blank or zero, must explain in Notes above)		15.90%	15.90%	
Indirect Cost Allocation	970000	\$ -	\$ -	\$ -
Total Expenditures		\$ 66,000,000	\$ 66,000,000	\$ (10,000,000)

Revenues OVER \ (UNDER) Expenditures	\$ 10,000,000	\$ -	\$ 10,000,000
Transfers In/Out - (Show ALL as Positive Numbers)			
Operating Transfers IN			
Other financing sources	900000		\$ -
Cash in: tribally required	900010		\$ -
Cash in: grant required	900020		\$ -
Cash in: motor fuel tax	900040		\$ -
Cash in: vehicle tax	900050		\$ -
Cash in: interprogram contract	900060		\$ -
Cash in: debt service	900070		\$ -
Operating Transfers OUT			
Other financing uses	900001		\$ -
Cash out: tribally required	900011	\$10,000,000	\$ 10,000,000
Cash out: grant required	900021		\$ -
Cash out: motor fuel tax	900041		\$ -
Cash out: vehicle tax	900051		\$ -
Cash out: interprogram contract	900061		\$ -
Cash out: debt service	900071		\$ -
Transfers In/Out - Net	\$ (10,000,000)	\$ -	\$ (10,000,000)
Take to Narrative ==>	\$ 66,000,000	\$ 66,000,000	
Excess/(Deficit) of Revenues, Expenditures and Net Transfers	\$ -	\$ -	\$ -

**ADMINISTRATIVE
CLEARANCE**

Dept/Program:

Signature/Initial Date

Executive Director:

Signature/Initial Date

**Treasurer: (Required:
Grants/Contracts/Budgets)**

Signature/Initial Date

Government Resources:

Signature/Initial Date

Administration Approval:

Signature/Initial Date

LEGISLATIVE CLEARANCE:

Legal & Legislative Coordinator:

Signature/Initial Date

Standing Committee & Date:

Chairperson:

Signature/Initial Date

Returned to Presenter:

Date

**Cherokee Nation
Act/Resolution Proposal Form**

☒ Act ☐ Resolution

TITLE: AN ACT AMENDING LEGISLATIVE ACT #25-25 AUTHORIZING
THE COMPREHENSIVE BUDGET FOR FISCAL YEAR 2026
CAPITAL - MOD 01 ; AND DECLARING AN EMERGENCY

DEPARTMENT CONTACT: Daniel Stroup

RESOLUTION PRESENTER: _____

COUNCIL SPONSOR: Dora Patzkowski, Danny Callison

NARRATIVE:

Daniel M. Stroup 11-25-25

Stoke 11/26/25

Executive Finance 12/16/25

Patzkowski