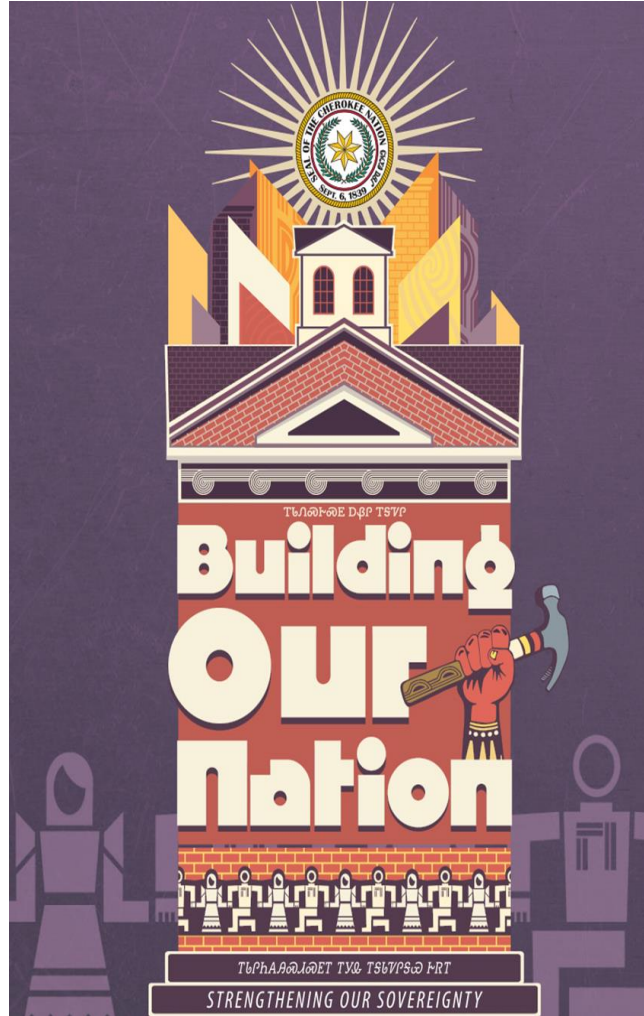


Cherokee Nation

Tahlequah, Oklahoma



Fiscal Year 2024

Approved Comprehensive Annual Budget

ᏒᏓᏗᏗᏗᏗᏗ ᏓᏗᏗ ᏒᏓᏗᏗᏗ
Building Our Nation

Table of Contents

INTRODUCTION & OVERVIEW 3

EXECUTIVE SUMMARY 3
 TRANSMITTAL LETTER 10
 STRATEGIC GOALS AND STRATEGIES 11
 SHORT TERM FACTORS AND BUDGET GUIDELINES 11
 BUDGET PRESENTATION 13
 ABOUT THE NATION 19
 TRIBAL OFFICIALS 21
 DISTINGUISHED BUDGET PRESENTATION AWARD 22
 PRIORITIES & ISSUES 23
 BUDGET OVERVIEW 23

FINANCIAL STRUCTURE, POLICY AND PROCESS 26

ORGANIZATIONAL CHART OF THE CHEROKEE NATION
 26
 FUND DESCRIPTIONS & FUND STRUCTURE 27
 DEPARTMENTAL/FUND RELATIONSHIP 29
 BASIS OF ACCOUNTING 30
 BASIS OF BUDGETING 30
 FINANCIAL POLICIES 31
 BUDGET PROCESS 32

FINANCIAL SUMMARIES 35

CONSOLIDATED FINANCIAL SCHEDULES 35
 THREE YEAR CONSOLIDATED AND FUND FINANCIAL
 SCHEDULES 38
 FUND BALANCE 39
 REVENUES 40
 LONG-RANGE FINANCIAL PLANS 43

CAPITAL & DEBT 45

CAPITAL EXPENDITURES 45
 IMPACT OF CAPITAL INVESTMENTS ON OPERATING
 BUDGET 50
 DEBT 50

DEPARTMENTAL INFORMATION 51

POSITION SUMMARY SCHEDULE 51
 DEPARTMENT DESCRIPTIONS 52
Office of the Principal Chief 52
Tribal Council 55
Tribal Courts 57
Other Boards and Commissions 59
Office of the Attorney General 60
Education Services 63
Health Services 68

Financial Resources 72
Transportation & Infrastructure 75
Human Resources 77
Management Resources 80
Commerce Services 83
Human Services 87
Government Resources 95
Marshal Service 99
Gaming Commission 103
Information Technology 107
Career Services 111
*Housing Authority of the Cherokee
 Nation* 115
Tax Commission 118
Election Commission 120
Cherokee Publications 123
Secretary of Natural Resources 125
Language 132
Public Health 137

DOCUMENT-WIDE CRITERIA 141

STATISTICAL/SUPPLEMENTAL SECTION 141
 GLOSSARY 143

Introduction & Overview

Executive Summary

The Comprehensive Budget of the Cherokee Nation (Nation) for the fiscal year October 1, 2023 through September 30, 2024 was submitted to Tribal Council on July 28, 2023. The Treasurer oversees the review of the Comprehensive Budget for data accuracy and completeness.

Budget Process and Timeline

The Administration and the Treasurer recognize the importance of sound fiscal planning, as well as, the technical relationship of the financial structure to achieve the Nation's organizational mission. The process began when the Treasurer issued guidance in April to direct the budget cycle process.

Before the Legislative Act (LA) is approved, the Council will review and discuss the budget at the Executive and Finance Committee's budget hearings with constituents, Administration and Executive Directors of the programs offered at the Nation. The budget hearings began on Tuesday, September 05, 2023. The budget was passed at the budget hearings prior to advancing to the Tribal Council meeting on Monday, September 11, 2023.

The budget process was finalized when the Tribal Council met on Monday, September 11, 2023 to approve the proposed LA along with the Comprehensive Budget for Fiscal Year 2024 (FY24). The final vote will occur on this day. After being passed at the Tribal Council meeting, then the Principal Chief has up to five days to sign or veto the LA. If the act is not signed or vetoed by the end of those five days, the act is automatically enacted.

Financial Goals and Objectives

The development, review and consideration of the FY24 Comprehensive Budget was completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the Nation's mission, goals and financial policies.

The Nation is required by the Cherokee Nation Constitution to submit a balanced budget. A balanced budget is defined as, "a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund." We are proud to publish and present each individual fund as having met the definition of a balanced budget. Additional financial conditions that were met include:

- ❖ Cash reserve fund budgeted at the 1.75% of the original operating budget to be used as a stabilization fund. This amount includes the \$5M Line of Credit as established by LA 05-02 as amended by LA 28-04.
- ❖ Dividends budgeted at \$113.6M. A portion of which is set aside for contract health services for our citizens, and to fund the Cherokee Nation Sovereign Wealth Fund.
- ❖ The emergency reserve fund budgeted at \$4.5M.
- ❖ MVT Scholarships budgeted at \$18.9M for FY24.

Strategic Planning

The Nation strategically plans to ensure we are able to complete our mission. Our broad goals include protecting our inherent sovereignty, preserving and promoting our culture and improving the quality of life for our citizens. The Nation has authorized services during this budget cycle to address these broad goals. For example, the Principal Chief's initiatives include the Housing, Jobs and Sustainable Communities Act, the Career Readiness Act, and the Language Preservation Act that created programs for our citizens geared toward improving quality of life and preservation of the Cherokee Language. In FY21 Principal Chief Hoskin also signed into law the Wilma P. Mankiller/Charlie Soap Water Act, which outlined utilizing \$2M per year to be spent on water and sewer improvements within the tribal

reservation. The Verna D. Thompson Early Childhood Education Act was also created and passed. This act authorized adequate spending to repair or replace all existing Cherokee Nation Head Start facilities.

Principal Chief Hoskin signed into law legislation passed through Tribal Council on the Housing, Jobs and Sustainable Communities Act (HJSCA) of 2019, the Career Readiness Act and the Durbin Feeling Cherokee Language Preservation Act. With the passing of the HJSCA, \$30M was set aside to repair hundreds of homes and remodel tribal community centers. The Career Readiness Act doubled the funding for Career Tech training from \$1M to \$2M and provided a career readiness campus. Saving the Cherokee language was also prioritized. His administration dedicated \$16M to language preservation with the Language Preservation Act, which includes a centralized language-learning center. There are currently fewer than 2,000 fluent Cherokee speakers. The Verna D. Thompson Act authorized up to \$40M for FY22, FY23, and FY24 to be spent on repairing or replacing all Head Start facilities.

In 2022, the Housing, Jobs, and Sustainable Communities Reauthorization Act was passed increasing the funding authorized to \$120M. The funding is to go towards housing rehabilitation, new home construction, create additional jobs in construction and related fields, improve the long-term financial and environmental sustainability of Cherokee Community Buildings, and to otherwise provide for the welfare of Cherokee citizens. The purpose of this act was to reauthorize and amend the Housing, Jobs and Sustainable Communities Act of 2019.

The Nation is composed of 25 departments each led by an Executive Director with assistance from various Directors, Managers, Supervisors, and Support Staff. Each department is united through a broad goal developed by the Nation's Mission Statement.

Mission Statement

The Cherokee Nation is committed to protecting our inherent sovereignty, preserving and promoting Cherokee culture, language, and values, and improving the quality of life for the next seven generations of Cherokee citizens.

Priorities and Issues

FY20 was the first full year Principal Chief Hoskin was in office. During FY20, the Housing, Jobs and Sustainable Communities Act (HJSCA) of 2019 and the Language Preservation Act were passed through Tribal Council. In FY22 the Housing, Jobs and Sustainable Communities Reauthorization Act was passed through Council. The Principal Chief wanted to address the problem of elder housing and ensure funding would be in place to renovate homes for the elderly. The Language Preservation Act will ensure the Cherokee Language will be preserved for future generations. This Act will include funding for a language-learning center where the Cherokee Language can be taught in one facility for all citizens of any age.

One proposal, created by Chief Hoskin and passed by Tribal Council is the Cherokee Nation Historic Registry Act, which would provide framework for identifying, protecting, and preserving properties of historical significance. The Registry Act will create a registry of historic sites. It enables the Cherokee Nation to target current resources for historic preservation.

During FY21, the Wilma P. Mankiller and Charlie Soap Water Act was enacted to set aside \$2M per year to improve water systems and overcome barriers or infrastructure issues in water supply systems and wastewater disposal within the reservation area. The purpose of this Act is to conduct studies on barriers to Cherokee Citizens within Cherokee Nation accessing adequate water systems, to develop expert recommendations, and to remedy such conditions and authorize additional expenditures to act on those recommendations.

Success, as defined by the Cherokee Nation, is providing services which meet the needs of our citizens. This includes services for health, education, housing, Cherokee culture and language. In the past few years, we have opened new healthcare facilities as well as remodeled existing facilities allowing us to expand access to health care services. The hope is that we can offer even more healthcare options in more places for our citizens.

Funds and Fund Types

The Nation records and reports all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). Accordingly, these standards require all government entities to use individual funds that must be categorized in one of the 10 governmental accounting fund types. Each fund type and the number of individual funds operated and utilized by the Cherokee Nation for FY24 are listed below. A fund diagram is shown to enhance reader understanding of the Nation’s financial configuration (see figure 1 below).

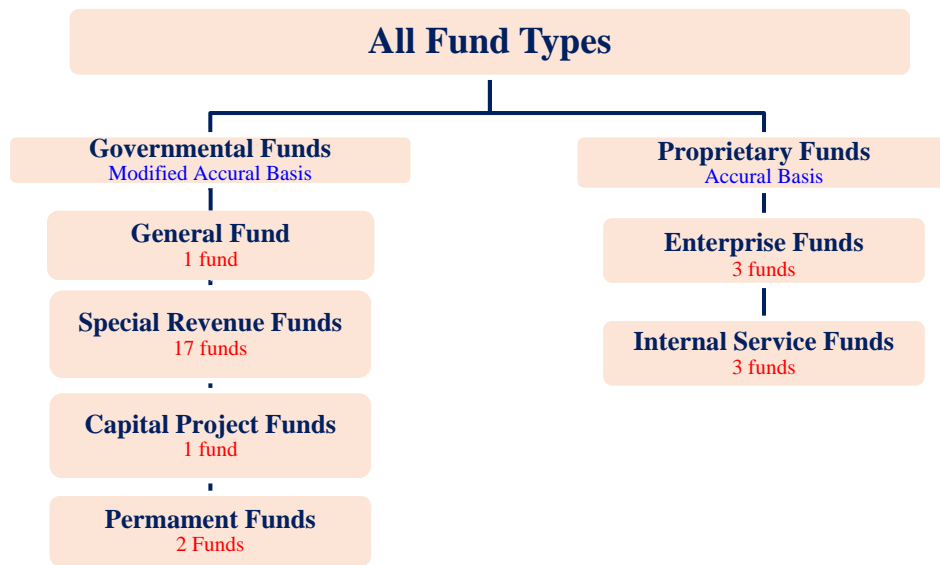


Figure 1 Fund Types

Summary of Revenues Received

Projecting the amount of revenue that will be collected from various sources is one of the most important tasks of the budget process, yet also one of the most difficult. Since revenue projections, like other forecasts of the future, are almost never 100% accurate, the overall goal is to make conservative projections of revenues that will be available. Revenues are considered and projected separately, with more time and analysis given to larger sources of revenue. For the FY24 proposed budget, the budget has no surplus available.

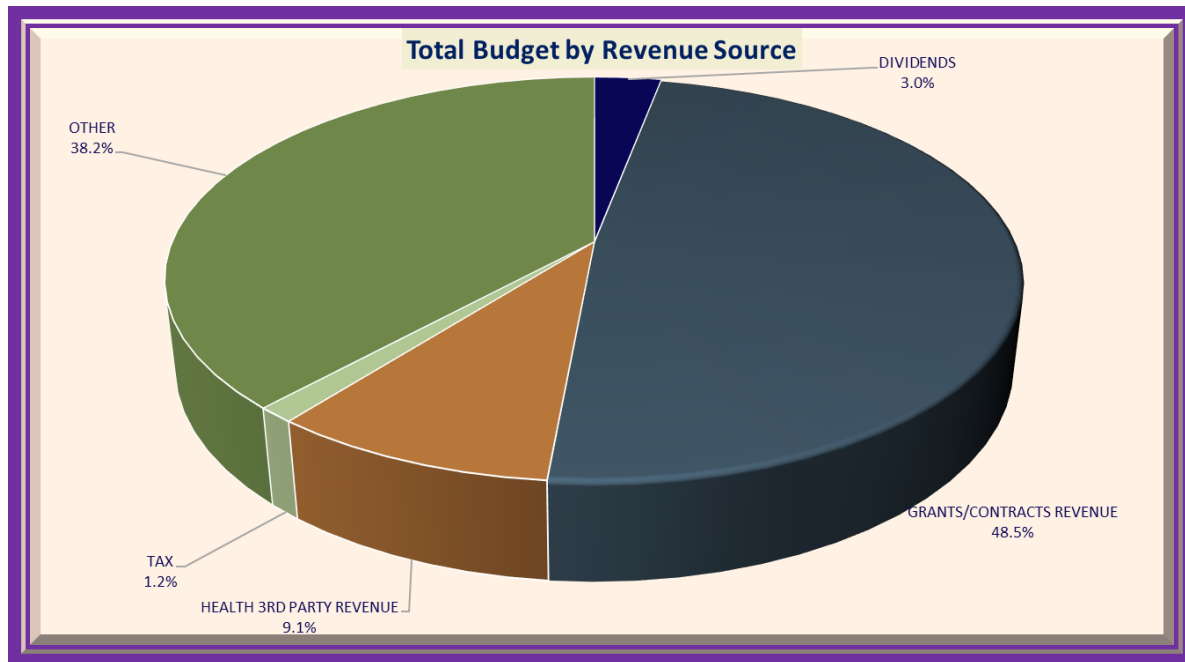


Figure 2 Total Budget by Revenue Source

As shown in the pie chart above (see figure 2 above) and the table below (see figure 3 below), Grants/Compacts, Other and Health 3rd Party revenues represent 95.8% of the budget. A brief discussion of the top three sources is also included.

Revenue Source	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	PERMANENT FUND	INTERNAL SERVICE FUND	ENTERPRISE FUND	GRAND TOTAL	% OF TOTAL
DIVIDENDS	\$ 113,675,472	\$ -	\$ -	-	\$ -	\$ -	\$ 113,675,472	3.00%
GRANTS/CONTRACTS REVENUE	-	1,835,661,940	-	-	-	-	1,835,661,940	48.46%
HEALTH 3RD PARTY REVENUE	-	346,382,865	-	-	-	-	346,382,865	9.14%
TAX	46,554,211	-	-	-	-	-	46,554,211	1.23%
OTHER	300,316,136	505,028,283	542,032,024	9,100	94,797,312	3,653,132	1,445,835,987	38.17%
TOTAL	\$ 460,545,819	\$ 2,687,073,088	\$ 542,032,024	\$ 9,100	\$ 94,797,312	\$ 3,653,132	\$ 3,788,110,475	100%

Figure 3 Budget by Revenue Source

Grants/Compacts Revenues

Grants and compacts revenue is the largest source of revenue for the Nation. This is approximately 48.5% total revenues. The amount budgeted is based on either an award letter or the best information available from the granting agency. If information is not available from the agency then the budgets are prepared at no more than the FY23 funding levels. Grants and compact revenues are adjusted throughout the fiscal year as better information becomes available from the granting agency.

Grants and Compacts revenues are only deposited into the Special Revenue Fund. The funds pay for allowable grant expenditures including salaries and fringe benefits of employees, client service costs, supplies, travel and other operational costs.

Other Revenues

Other revenue is the second largest source of revenue for the Nation. Other revenues include charges for goods and services, interest, property rental, donations and contributions as well as other small categories. Other revenues are deposited into all of the funds of the Nation based on their source and intended use. For example, some of our federally funded grants require in-kind. In-kind is included in the other revenue source for the Special Revenue Fund. Other examples include property rental revenue recorded in the General Fund, Internal Service Fund and the Enterprise Fund.

Health 3rd Party Revenues

Health 3rd party revenue is payments received from a third-party payer for services performed by the health services department. Services include medical treatment at any of our nine clinics or our hospital. The Health Finance Billing Office submits claims to insurance, Medicare and Medicaid on behalf of the patients seen at our facilities.

Summary of Budgeted Expenditures/Expenses

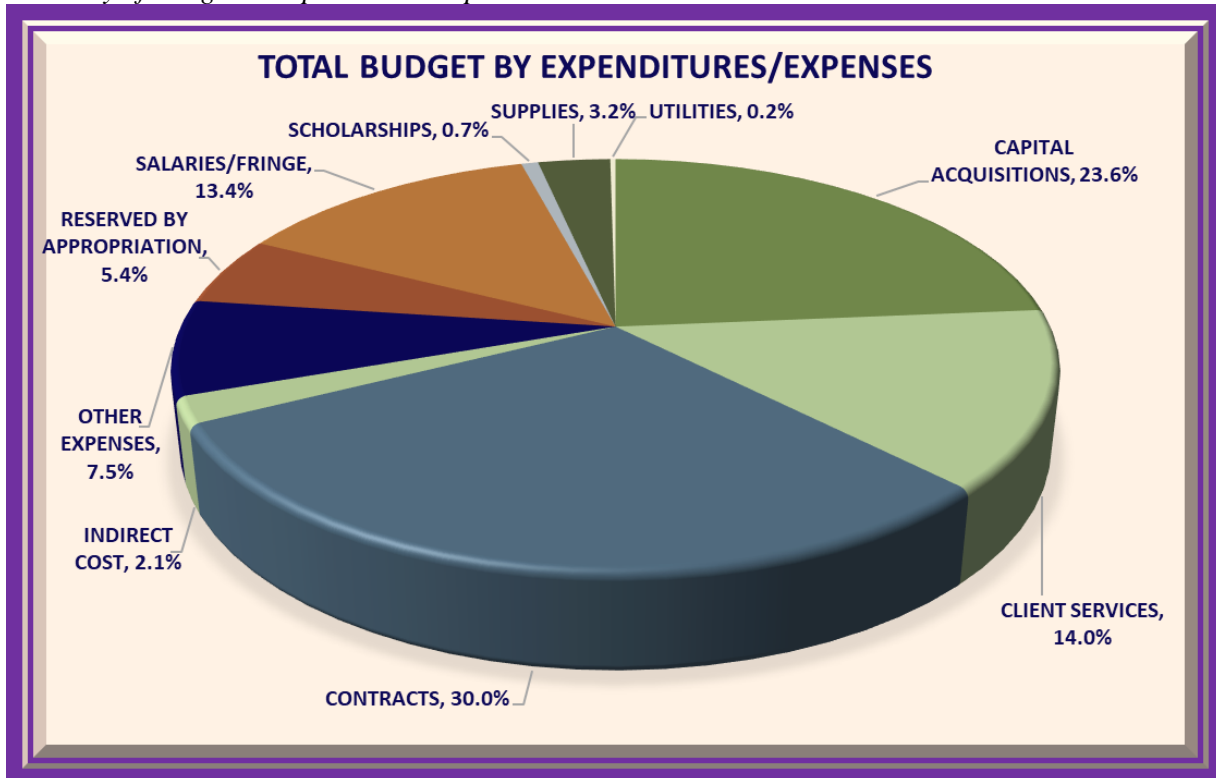


Figure 3 Total Budgeted Expenditures/Expenses

The pie chart above (see figure 4 above) and the table following (see figure 5 below) shows total expenditures/expenses are expected to exceed \$3.8B in FY24. The expenditures/expenses are categorized in broad categories for ease of viewing in this report. Detailed information by line item can be found on the www.cherokee.org website.

Expenditures/Expenses	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	PERMANENT FUND	INTERNAL SERVICE FUND	ENTERPRISE FUND	GRAND TOTAL	% OF TOTAL
CAPITAL ACQUISITIONS	\$ 10,175,535	\$ 356,770,392	\$ 524,484,640	-	\$ 3,906,554	\$ 155,479	\$ 895,492,600	23.6%
CLIENT SERVICES	9,210,416	518,515,006			62,500	854,079	528,642,001	14.0%
CONTRACTS	103,514,625	999,136,238	17,427,509	1,770	14,847,749	202,000	1,135,129,891	30.0%
INDIRECT COST	8,009,693	70,272,746	119,875			130,751	78,533,065	2.1%
INTEREST/DEBT SERVICE	-	-				30,041	30,041	0.0%
OTHER EXPENSES	\$ 71,979,853	\$ 189,383,250	\$ -	-	\$ 20,442,098	\$ 1,660,731	\$ 283,465,932	7.5%
RESERVED BY APPROPRIATION	185,397,283	19,175,442					204,572,725	5.4%
SALARIES/FRINGE	47,022,508	405,505,629			52,863,880	577,651	505,969,668	13.4%
SCHOLARSHIPS	21,185,081	6,732,914		7,330			27,925,325	0.7%
SUPPLIES	3,678,002	114,442,939			1,555,392	35,000	119,711,333	3.2%
UTILITIES	\$ 372,823	\$ 7,138,532			\$ 1,119,139	\$ 7,400	\$ 8,637,894	0.2%
Grand Total	460,545,819	2,687,073,088	542,032,024	9,100	94,797,312	3,653,132	3,788,110,475	100.00%

Figure 4 Expenditures/Expenses by Category

The largest expenditure/expense for the Nation is Contracts, which account for 30% of the Nation's budget. The second largest category of expenditure/expense is Capital Acquisitions. This category accounts for 23.6% of the Nation's budgeted expenditures/expenses. The third largest category of expenditure/expense is Client Services at 14%.

Summary of Fund Balances/Reserves

A “fund balance” is defined as resources remaining from prior years, which are available to be budgeted and/or spent in the current year. A “reserve” is defined as a portion of total fund balance. The three most important purposes of the reserve are (1) plan for contingencies and unforeseen events, (2) maintain good standing with rating agencies/banks, and (3) ensure cash availability when revenue is unavailable.

This budget utilizes \$233.3M of fund balance in the General Fund to accomplish the objectives of the FY24 budget. These amounts are shown as “carryover” in the detail line items of this budget package. Special Revenue Fund accounts for and reports specific revenue sources that are restricted or committed to expenditures for specific purposes. The restrictions are driven by the grant from the awarding agency.

The Nation has a Cash Reserve requirement of 1.75% of the original operating budget of each fiscal year to be used as a stabilization fund established by LA 05-02. This Act was amended by LA 28-04 which established a \$5M line of credit as part of the 1.75% reserve. The Acts do not commit specific uses of the reserve; therefore, the fund balance is shown as unassigned in the General Fund. For the FY24 budget, the cash reserve is appropriated at \$43.2M. The Nation is in compliance with the cash reserve.

Summary of Short-Term Financial and Operational Policies

In developing the FY24 budget, the Treasurer provided these short-term financial and operational policies to guide the budget process. The objectives of this budget are to maintain service levels and currently filled positions to the greatest extent possible. With the economic downturn resulting from the COVID 19 Pandemic there was an anticipated funding shortfall and lower than prior to COVID 19 General Fund Revenues in FY24. The FY24 General Fund Budgets were to be prepared at the same funding levels as FY23 budgets. Indirect Cost Pool Budgets were to be budgeted flat with previous year’s budgets. Internal Lease Pool and Grant Budgets were projected to remain flat or base the grant revenue level at anticipated levels. The following cost containment measures were suggested as ways for the programs to manage their budgets.

- ❖ All positions to be filled must be justified and approved by the Chief of Staff or the Secretary of State
- ❖ Only essential business travel and trainings should be allowed
- ❖ Over-time for non-exempt employees must be closely monitored
- ❖ Delay or forgo any new equipment purchases
- ❖ Review large open commitments to determine if changes in scope and/or quantity could be made
- ❖ Salaries are budgeted at the percentage of full time equivalent of 2,080 hours
- ❖ Fringe rates are based on status of position; rates vary based on benefits provided
- ❖ Indirect cost rate will be budgeted at the FY22 approved rate of 11.70%
- ❖ Space cost rates are provided for office and warehouse rates

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Nation for its Comprehensive Budget for the fiscal year beginning October 1, 2022. This award represents a significant achievement, and this is the eighth time the Nation has received this award. It also reflects the commitment of the Nation to meeting the highest principles of governmental budgeting. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The Nation received the GFOA Certificate of Achievement for Excellence in Financial Reporting award. The FY22 Comprehensive Annual Financial Report (Annual Report) was the twenty second consecutive

time the Nation has received this award. The Nation will submit the FY23 Annual Report to determine its eligibility.

The Nation also received the GFOA Popular Annual Financial Reporting Award. The FY21 Popular Annual Financial Report (PAFR) was the tenth consecutive time the Nation received this distinguished award. The Nation has submitted the FY22 PAFR to determine its eligibility, but have not received the award as of the writing of this document.

Acknowledgements

The preparation of this report could not have been accomplished without the efficient and dedicated services of the Principal Chief, the Deputy Chief, each Department, Executive Director and the entire staff of the Nation. I want to express my appreciation to them for their assistance.

I also thank the members of this Tribal Council for their interest and support in planning and conducting the financial operations of the Nation in a responsible and progressive manner.

Wado,

Janees M. Taylor
Treasurer

Transmittal Letter



ᏊᏍᏔᏁ ᏃᏃᏁ
CHEROKEE NATION[®]
P.O. Box 948 • Tahlequah, OK 74465-0948
918-453-5000 • www.cherokee.org

Chuck Hoskin Jr.
Principal Chief
ᏊᏁ ᏁᏁᏁ ᏍᏁᏁ
Ꮓ-ᏂᏂᏂᏁ

Bryan Warner
Deputy Principal Chief
ᏍᏁᏁᏁᏁᏁ
ᏍᏁᏁ ᏃᏁᏁᏁ Ꮓ-ᏂᏂᏂᏁ

July 28, 2023

Dear Tribal Councilors:

It is with great pride that I present to you the Principal Chief's proposed operating and capital budgets for Fiscal Year 2024 (FY24). All departments are to be recognized for their efforts in its preparation, with the Financial Resources Budget Office commended for its compilation and review. Included in this packet for your review, please find a comprehensive budget summary by funding source, with attached breakouts of both the operating and the capital budget. These summary reports will enable you to review the entire FY24 budget quickly and easily, as your busy schedules allow. To support the summary, you will be provided USB drives that contain the following documents:

- Comprehensive budget summary report
- Lawson combined budget reports
- Comprehensive budgeted uses by funding source pivot table
- Comprehensive payroll worksheet
- Detail narratives, budgets and payroll worksheets
- Schedule of contributions and donations
- Schedules of depreciation expense, debt service, capital acquisitions and cash adjustments

If you have any questions, please do not hesitate to contact me.

Sincerely,

Janees M. Taylor
Treasurer

Enclosures

The transmittal letter (shown in figure 6 on the previous page) is submitted along with the Comprehensive budget package to the Tribal Council (Council). This process allows Council time to review the proposed budget prior to the scheduled budget hearings. At the budget hearings, the Treasurer will present in further detail the major changes, issues and priorities of the Nation.

Strategic Goals and Strategies

The Nation strategically plans to ensure we are able to carry out our mission. Our broad goals include protecting our inherent sovereignty, preserving and promoting our culture and improving the quality of life for our citizens. The Nation has increased services during this budget cycle to address these broad goals. For example, the Principal Chief's priorities, as discussed later, include promoting "Community, Family, Culture" for our citizens through programs geared toward improving education and quality of life.

The Cherokee Nation is broken down into smaller structured committees and council advisors to focus more on each area of operations. These committees are able to closely monitor and evaluate different aspects of the Nation to be better prepared to handle any situation that arises. These committees take care of each program to ensure that it remains on track to complete the overall goal of the Nation. Each committee meets at least once a month to talk about what is going on with each program to assess what needs to happen to continue to meet the needs of Cherokee citizens and the Nation.

Two-thirds of the Nation's programs are funded by grant revenue from various sources. The majority of the grants have specific terms on how, when and where the grant revenue will be spent. There are committees and programs within the Nation that are responsible for applying for grants, and letting the grant source know how it will be used. There is a Grant Services Department that coordinates these processes.

The Grant Services Department takes into consideration the nature of the grant and how it will best serve the Cherokee citizens. The goal of the Nation is to create a better environment for its current citizens and for the next seven generations. The Grant Services Department makes sure that the grant being applied for does help foster such an environment. Through education, health initiatives, and better housing each future generation will have a better chance at healthier, longer, more successful lives.

Short Term Factors and Budget Guidelines

The Cherokee Nation recognizes the importance of sound financial planning, as well as, the technical relationship of the financial structure to achieving the Nation's organizational mission. In developing the budget for FY24, departments were guided by the following financial and operational policies.

The objectives of these budget guidelines are to maintain service levels and currently filled positions to the greatest extent possible. Service levels are maintained over the originally budgeted FY23, even though there is a decrease in Grant Revenue for FY24. This decrease is mainly due to the spenddown of ARPA funding. Some new programs were awarded at the end of FY23 and are fully funded for FY24. Some of these new programs have also allowed the Nation to increase the full time equivalent (FTE) count for FY24.

The operational budgets for General Fund and Internal Service Fund should be submitted based on FY23 funding levels, recurring costs only, as approved in the Original Comprehensive Budget for FY23. Due to the economic downturn brought about by the COVID 19 Pandemic, General Fund and Indirect Cost Pool budgets were asked to be submitted flat with FY23 levels. Any one-time funding (non-recurring) received for projects in FY23 and prior should not be submitted as part of the operating budget. For grants and compacts, the revenue levels for FY24 are widely unknown at this time. The FY24 budgets should be based on either an award letter or the best information available from the granting agency.

Absent any specific guidance from the agency, budgets should be prepared at no more than the FY23 funding level. Programs should ensure that budgets submitted include all travel, training and capital acquisition costs for grants and compacts as provided for within those awards.

Budget assumptions and directions to be used in preparation of the FY24 budget were provided as follows:

- ❖ **Salary increases** - The payroll worksheet has been updated to include all position descriptions as available through the HR system on April 13th 2023 for use in preparation of the FY24 budget request. For the FY24 Comprehensive Budget, the Executive Order 2021-09 instituted an increased minimum wage for employees employed by the Nation to be paid no less than \$13.00 per hour.
 - A calculation line is included in the payroll worksheet for the total impact of a potential 3% increase in salaries as it applies to the merit process. When completing the payroll worksheet, list current employees with a code of “E” for existing. You should list all vacant (budgeted in FY23, but unfilled at this time) positions with a code of “V” for vacant. The employee code “N” should only be used for positions that are being requested for the first time in FY24 OR for any requests made but not approved in FY23. Any new employee requests are subject to additional requests for justification and/or rationalization.
- ❖ **Christmas Bonus** - The estimated payout of each Christmas bonus should be budgeted on the employee’s home Accounting Unit (AU). The estimated amount for regular full time (FT) is \$1,000 and regular part time (PT) is \$500. This amount should be absorbed into each existing budget.
- ❖ **Fringe Rates** - The fringe rates being used to prepare the FY24 budgets have been updated. The fringe rates for Regular PT/ ACA, Temporary FT/ACA, Temporary PT/ACA, and Contract PT/ACA which may be used for eligible employees who work an average of thirty or more hours per week and may be eligible for medical insurance as determined. The rates are as follows (see figure 7 below):

Fringe Rates FY 2024	
Expenditures	Grand Total
Full Time	29.11%
Part Time	12.68%
Part Time/ACA	27.96%
Temp FT or PT	8.41%
Temp FT/ACA or PT/ACA	23.70%
Contract PT/ACA	27.96%
Tribal Council/Supreme Court	21.16%

Figure 7 Fringe Status and Rates

- ❖ **Anticipated Turnover** - Adjustments for anticipated turnover should be documented on the budget form by using an additional line, not by adjusting the annual hours or the percentage of hours to be charged to each AU. Anticipated turnover is limited to use only by programs currently approved to use the adjustment by the Budget Office. The line for anticipated turnover has been added to the bottom of each payroll worksheet. If your AU requires the use of anticipated turnover, you will need to adjust the percentage of turnover in the cells for that line item. The formula has been provided along with a comment box explaining what needs to

change. If your program does not need anticipated turnover or is not approved for use, no changes will be required to that line item.

- ❖ **Indirect Cost Rate** – Since the indirect cost rate (IDC) for the current year has not yet been approved, the IDC rate to be used for the FY24 Comprehensive Budget is 11.70%.
- ❖ **Space Cost Rate** –FY24 budget rates are the following. Office rates for all buildings are \$16.92 per square foot and warehouse rates are \$6.88 per square foot.

Budget Presentation

This is the Cherokee Nation 2024 Budget Presentation for the Principal Chief’s proposed budget. FY24’s budget consists of 25 Departments. Departments include Tribal Government, Service Departments, Resource Departments and Boards and Commissions (see figure 8 below). These departments directly oversee the operations of the Nation and each Executive Director has varying numbers of funding sources and programs to oversee.

1. Office of the Principal Chief	14. Government Resources
2. Tribal Council	15. Marshal Service
3. Tribal Courts	17. Gaming Commission
4. Other Commissions/Boards	18. Information Technology
5. Office of the Attorney General	19. Career Services
6. Education Services	20. HACN
7. Health Services	23. Tax Commission
8. Financial Resources	24. Election Commission
9. Transportation & Infrastructure	25. Cherokee Publications
10. Human Resources	27. Secretary of Natural Resources
11. Management Resources	28. Language
12. Commerce Services	29. Public Health
13. Human Services	

Figure 8 Departments Listing

Now we will look at the Proposed Comprehensive Budget in the chart on the following page (see figure 9 on the following page). The Proposed Comprehensive Budget consists of an Operating budget of \$3.03B and a Capital budget of \$758M, the two budgets combined create a total Comprehensive Budget amount of \$3.78B.

PROPOSED COMPREHENSIVE BUDGET

OPERATING = \$3.03B CAPITAL = \$758M

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2024 July 20, 2023								
Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	351,708,731	31,018,104	382,726,835	341,002,111	6,995,919	34,728,805	382,726,835	-
Motor Fuels Tax Funding Srce	11,605,384	23,516,884	35,122,268	24,898,770	98,498	10,125,000	35,122,268	-
Motor Vehicle Tax Funding Srce	42,406,756	289,960	42,696,716	41,258,309	915,276	523,131	42,696,716	-
Permanent Fund Funding Source	9,100	-	9,100	9,100	-	-	9,100	-
DOI General Funding Source	20,652,069	-	20,652,069	19,020,783	1,631,286	-	20,652,069	-
DOI Self Gov Funding Source	59,210,064	79,600	59,289,664	56,278,421	2,986,243	25,000	59,289,664	-
DOI Self Gov Roads Funding Src	-	-	-	-	-	-	-	-
Dept of Transportation Fnd Src	104,572,358	-	104,572,358	104,180,239	292,119	100,000	104,572,358	-
DOI PL102-477 Funding Source	454,343,046	-	454,343,046	399,790,311	3,716,235	50,836,500	454,343,046	-
IHS Self Gov Health Funding Sr	913,921,509	-	913,921,509	775,147,809	49,071,754	89,701,946	913,921,509	-
IHS Self Gov TEH Funding Src	25,862,200	-	25,862,200	25,460,091	402,109	-	25,862,200	-
IHS Self Gov Offic Funding Src	386,587	-	386,587	349,472	37,115	-	386,587	-
IHS Discretionary Funding Srce	2,500,000	-	2,500,000	150,000	-	2,350,000	2,500,000	-
DHHS General Funding Source	85,126,253	692,099	85,818,352	79,873,628	5,944,724	-	85,818,352	-
USDA Funding Source	44,296,875	940,170	45,237,045	42,667,507	2,569,538	-	45,237,045	-
Dept of Education Funding Srce	1,715,003	87,222	1,802,225	1,693,563	88,662	20,000	1,802,225	-
HUD Funding Source	69,600,667	1,877,501	71,478,168	68,077,647	323,020	3,077,501	71,478,168	-
Housing Proceeds Funding Src	-	-	-	-	-	-	-	-
EPA Funding Source	2,064,823	-	2,064,823	1,864,676	200,147	-	2,064,823	-
Dept of Labor Funding Source	20,517,517	-	20,517,517	19,421,639	1,095,878	-	20,517,517	-
Department of Treasury Fund Sr	823,500,000	-	823,500,000	820,057,924	942,076	2,500,000	823,500,000	-
Federal Other Funding Source	51,779,425	-	51,779,425	50,787,440	847,514	144,471	51,779,425	-
State of Oklahoma Funding Srce	1,062,082	-	1,062,082	980,224	81,858	-	1,062,082	-
Private Funding Source	2,001,018	-	2,001,018	1,963,605	37,413	-	2,001,018	-
Indirect Cost Pool Funding Src	87,385,906	11,250	87,397,156	87,397,156	-	-	87,397,156	-
Fringe Pool Funding Source	-	-	-	-	-	-	-	-
Internal Lease Pool Funding Sr	7,400,156	-	7,400,156	7,400,156	-	-	7,400,156	-
Enterprise Funding Source	1,813,061	1,840,071	3,653,132	3,522,381	130,751	-	3,653,132	-
Other Funding Source	268,000	17,000	285,000	279,945	5,055	-	285,000	-
Debt Service Funding Source	-	-	-	-	-	-	-	-
Capital Projects Funding Sourc	408,269,531	133,762,493	542,032,024	541,912,149	119,875	-	542,032,024	-
Total	3,593,978,121	194,132,354	3,788,110,475	3,515,445,056	78,533,065	194,132,354	3,788,110,475	-

Figure 9 Proposed Comprehensive Budget before Budget Hearings FY24

After the financial review was completed, it was reviewed by Chief and Administration. After final adjustments and compilation, the budget was submitted to Tribal Council on July 28, 2023. The following are items to note on changes from FY23 to FY24:

- ❖ Although this budget is being submitted as the largest ever presented, it should be noted that it is due, in part, to one time, restricted Fiscal Recovery Fund and COVID 19 related funding and not an increase in discretionary revenue.
- ❖ The Cash Reserve Fund is in full compliance with LA 05-02 and all subsequent amendments for a total reserve of \$43.2M.
- ❖ Scholarships through Motor Fuels Tax is in full compliance with LA 03-12 and all subsequent amendments for a scholarship budget of \$18.9M.

Revenue Assumptions are consistent with those in prior years. This table (see figure 10 below) gives an overview of the General Fund. The green column reflects budgeted sources, and includes tribally funded sources of revenue, including business dividends and tax revenue. The orange column reflects budgeted uses, and the blue line is the net effect. In this proposed budget, the budget nets to zero.

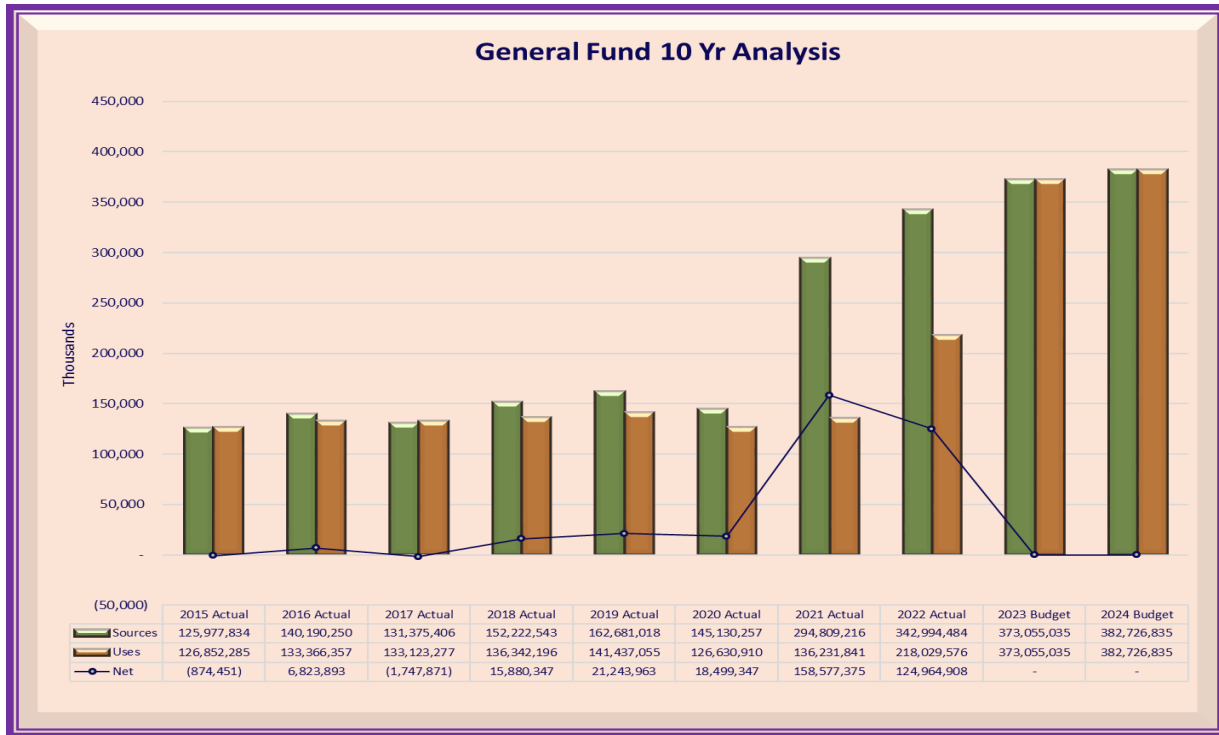


Figure 10 General Fund 10 Year Analysis

Tax Revenue includes Motor Fuels Tax, Tobacco/Other Tax and Motor Vehicle Taxes (see figure 11 on the following page). Tax Revenue estimates for FY24, being conservative, are expecting to be a slight increase over FY23. Estimates for FY24 include \$10M in Motor Fuels, \$19.3M in Motor Vehicle Taxes, and \$17.1M in Tobacco/Other Taxes. Beginning with the FY19 budget, revenues were impacted by the rebate from the state being reduced from 55% to 50%. This impact is combined with the new State of Oklahoma cigarette tax law that took effect on July 1, 2018 increasing the tax on cigarettes \$1.50 per pack decreasing profit margins and potential sales.

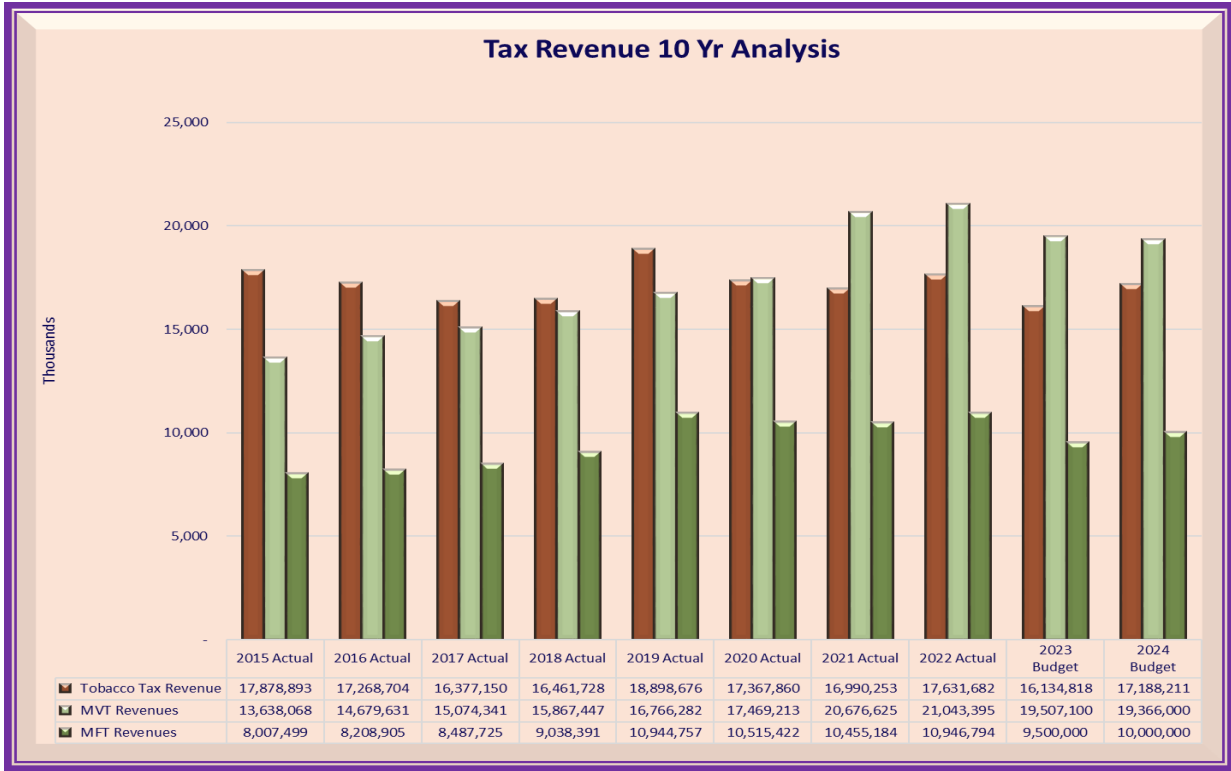


Figure 11 Tax Revenues 10 Year Analysis

The next table (see figure 12 below) gives a trend analysis for Dividends. Dividend Revenue estimates for FY24 are at an increase over FY23. As such, the dividend estimate for FY24 is \$113.7M.

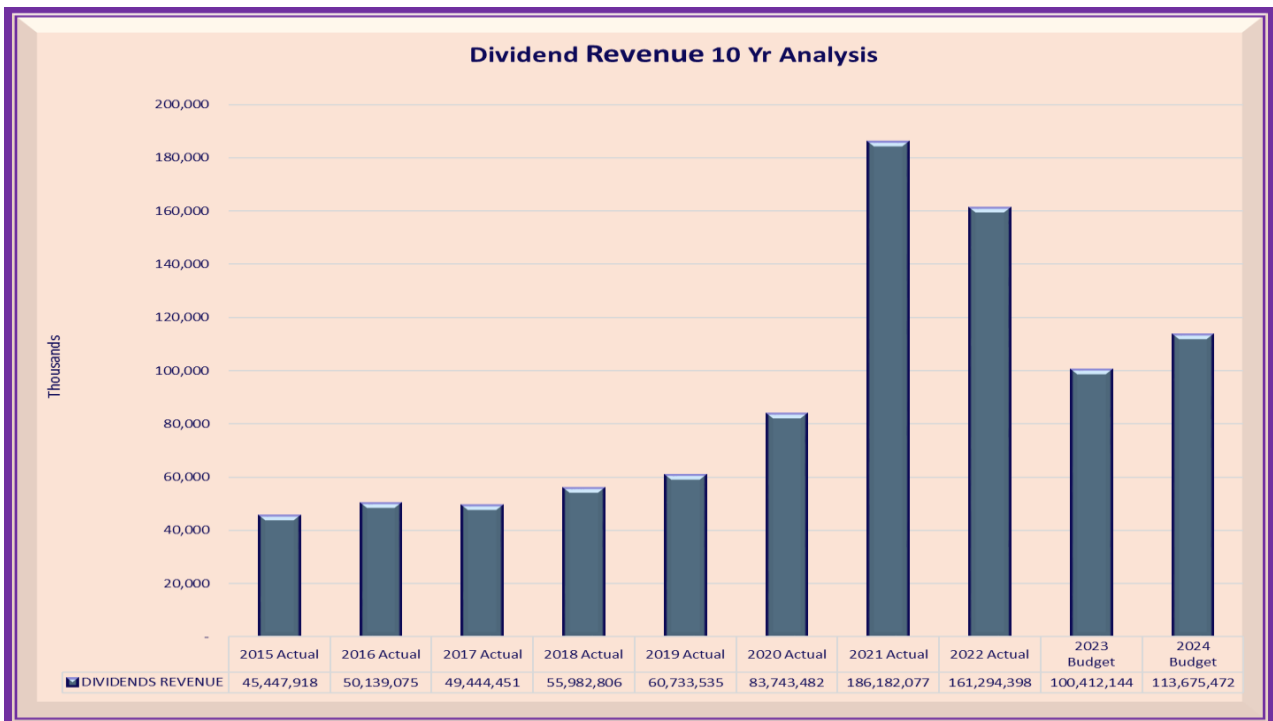


Figure 12 Dividend Revenue 10 Year Analysis

This next table shows the trends in Grants/Compacts and Tribal Revenues (see figure 13 below). Tribal Revenue, the green column below, shows a \$183.6M increase mainly due to the \$88.3M capital budget increase related to the many infrastructure and expansion projects ongoing and a \$78.9M increase in multiple reserve funds to comply with Tribal Council and federal requirements. The IDC pool increased \$5M to accommodate expansion efforts; Internal Lease Pool increased \$1.9M due to the numerous buildings we've acquired or constructed over the past few years being added to the pool; Taxes have increased \$8.6M mainly due to carryover funds from previous years along with projected increases in sales, which I'll discuss later; and the other approximately \$800K increase is within multiple relending programs through Small Business Assistance. Grants and Compacts Revenue, the blue column, shows an increase of \$54.3M. This is mainly due to the \$176.7M spend down of ARPA and \$4.7M in one time private and EPA funding spent. This amount is offset by \$100.5M increase in IHS due to our expanding health care system, a \$46.7M increase in PL 102-477 funds the majority of it in Child Care funds to assist our children in need; a \$24.8M increase in DOI SG due the McGirt ruling; a \$20.5M increase due to the addition of SG DOT funding; an \$11.4M increase in Other Federal funding consisting of multiple new small grants, including the Broadband program to better assist our citizens; \$19.7M USDA increase with the addition of the Farm Meatpacking Worker Relief program, \$8.1M increase in DOL NDWG funding; 2.7M increase in DHHS General for our Opioid response; and \$1.3M increase in multiple small increases in HUD, State of OK, and Department of Education funds.

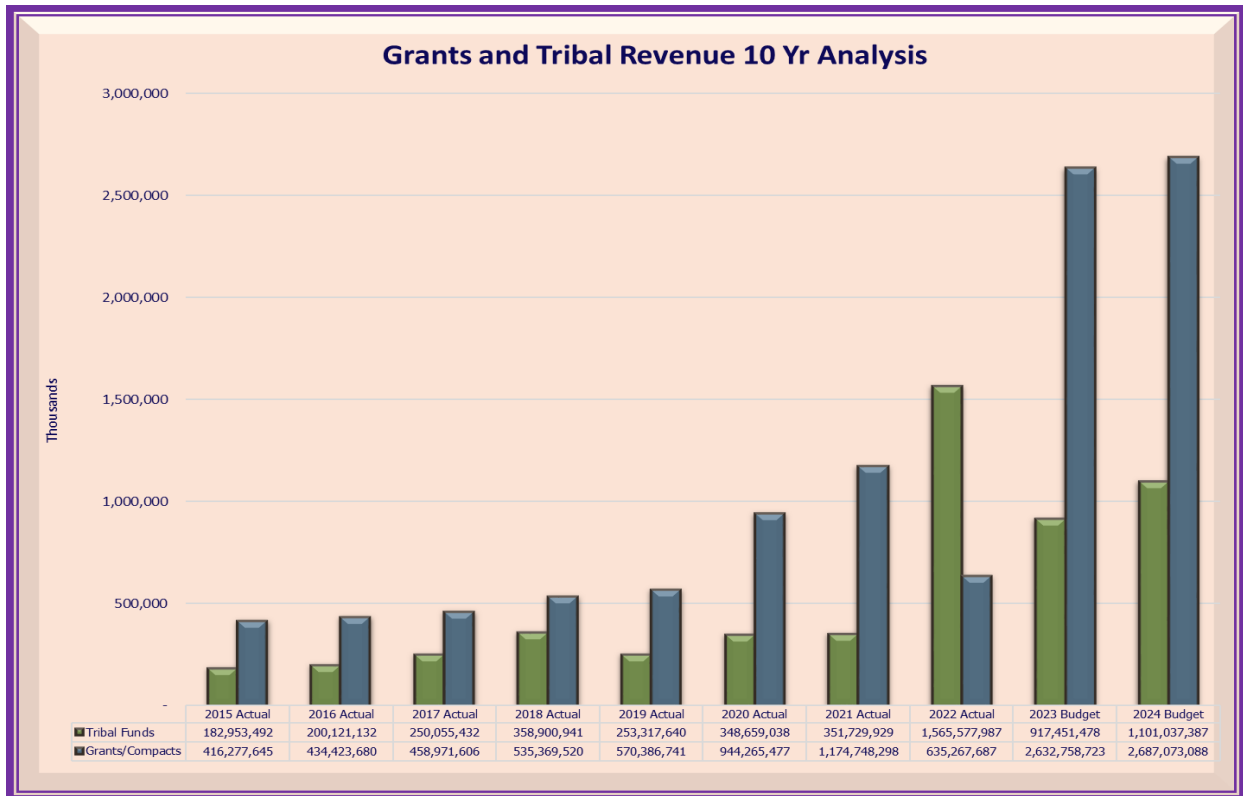


Figure 13 Grants and Tribal Revenues 10 Year Analysis

Scholarships will continue to be a priority in FY24. The scholarships proposed budget will be conservative in FY24, and will be budgeted consistent with prior years. We will be focusing on fulfilling the requirements of Legislative Act 03-12B. The purpose of this Act was to increase the amount of scholarships available to Cherokee students of \$2K per semester, up to \$4K per academic year, inside the higher education scholarship boundary map and Pell eligible students that are At-Large. \$18.9M is budgeted to fund eligible students with tuition in higher education. The following table (see figure 14 on the following page) provides a depiction of funding for scholarships over the last 10 years.

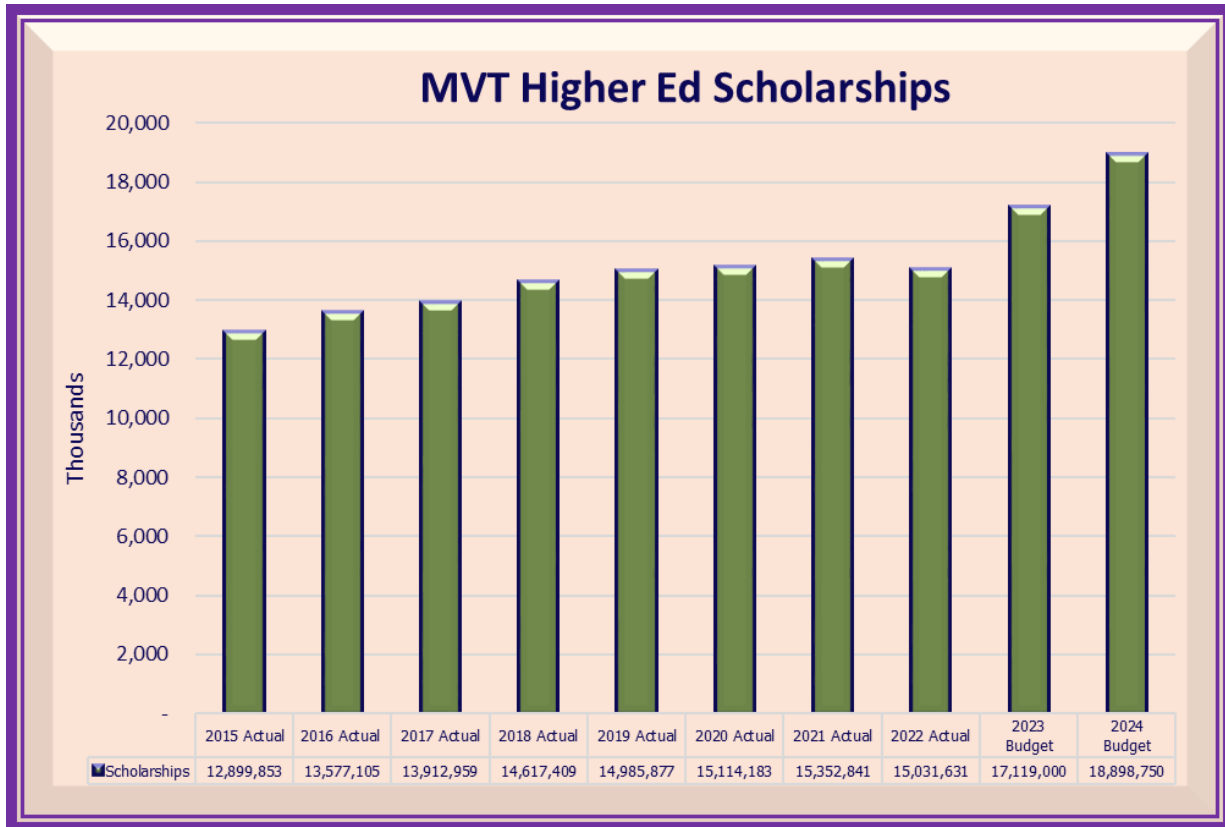


Figure 14 MVT Higher Education Scholarship Funding

The Cash Reserve account is budgeted at full legal compliance of LA 05-02 and all subsequent amendments. The proposed budget will be even with FY24 for a total of \$43.2M (see figure 15 below).

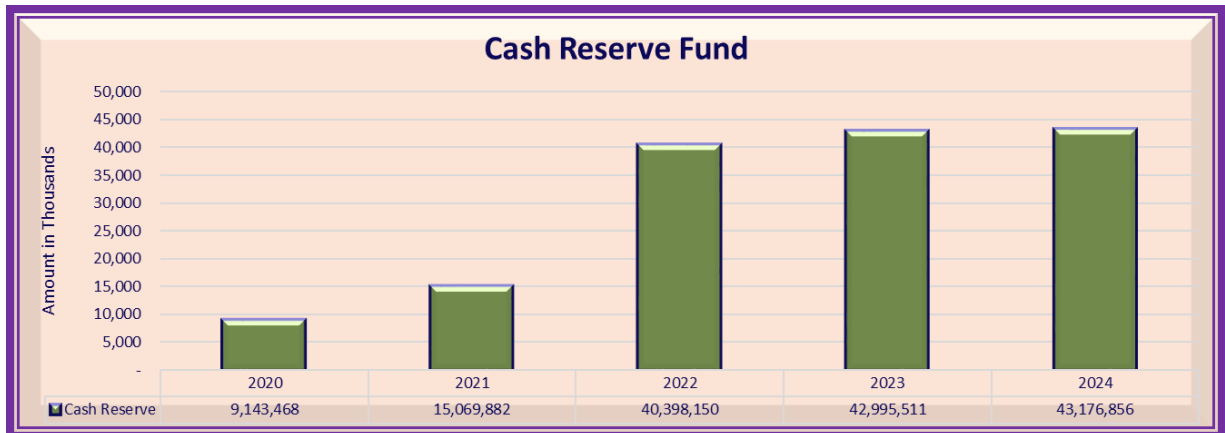


Figure 15 Cash Reserve Fund

The table below provides employment figures for the FY24 budget proposal via a 10 year trend analysis of FTE or Full Time Equivalent counts. FY24's budget includes 6,232 FTEs. This is an increase of 539 positions over the prior year. The majority of the positions were related to Health Services.

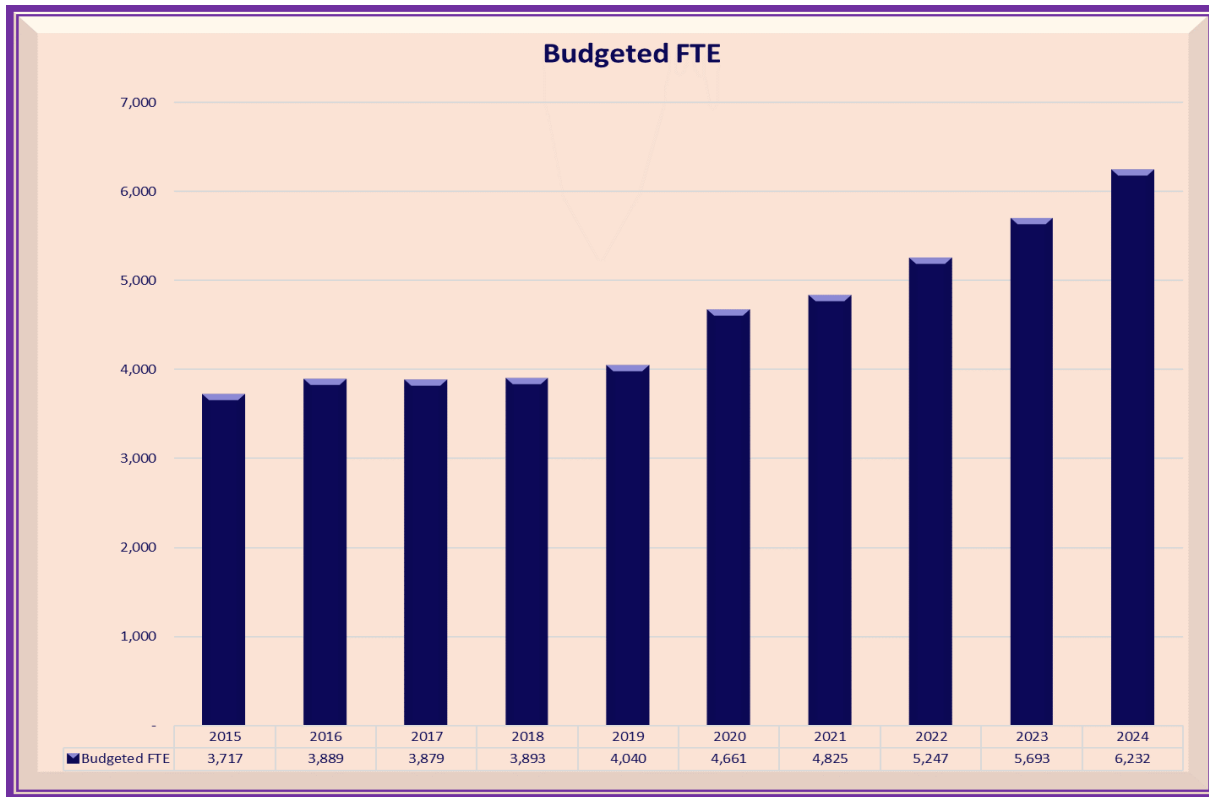


Figure 16 Budgeted FTE's 10 Year Analysis

About the Nation

The Cherokee Nation is the largest federally recognized government of the Cherokee people and is one of the largest federally recognized tribes in the United States. The Nation has sovereign reservation status granted by treaty and law. The Nation is located within the 14 counties of northeastern Oklahoma with the boundary running northerly and southeasterly from Tulsa, Oklahoma to the Kansas and Arkansas state borders. The Nation's reservation - which consists of 6,950 square miles including all of six counties and portions of eight other counties - was established following the historical boundaries of the Cherokee Nation after the Treaty of 1866.

The Cherokee Constitution was amended by the Constitutional Convention in 1999 and ratified by a vote of the Cherokee citizens in 2003. This Constitution defines the distribution and separation of powers among the three branches of government. The three branches and their respective powers include the following:

Executive Branch

The executive power is vested in the Principal Chief, currently Chuck Hoskin Jr effective August 14th, 2023. Deputy Chief Bryan Warner was elected and serves as of August 14th, 2023. The Principal Chief is responsible for the execution of the laws of the Cherokee Nation, establishment of tribal policy and delegation of authority, as is necessary for the administrative functions of the Cherokee Nation. The Principal Chief maintains an office at the W. W. Keeler Tribal Complex in Tahlequah (Cherokee County), Oklahoma. The Deputy Chief is empowered to act as directed by the Principal Chief.

The Executive Branch of the Nation is organized with the Principal Chief and the Deputy Principal Chief serving as the final authorities of the administrative operations of the Nation. Within the Executive Branch is a six member Cabinet: the Treasurer, the Secretary of State, the Chief of Staff, the Secretary of

Natural Resources and the Secretary of Veteran's Affairs. The Treasurer, currently Janees M. Taylor, provides oversight and direction for the Nation on all financial matters, including annual budgets, investment of funds, and financial reporting in conformance with Generally Accepted Accounting Principles (GAAP). The Treasurer is also responsible for the selection of the independent Certified Public Accounting firm, and ensuring that an annual comprehensive financial statement audit is performed and presented to Tribal Council within six (6) months of the fiscal year end. The Secretary of State, currently Shella Bowlin, is responsible for a variety of governmental functions including but not limited to the certification of petitions, referring amendments of the constitution to the people, and receipt of petitions, orders for initiatives, and oaths of office. The Chief of Staff, currently Corey Bunch, assists the Chief in developing CN policies. The Secretary of Natural Resources, currently Christina Justice, advises the Chief on natural resource issues and works to advance the Nation's top environmental strategic priorities. The Secretary of Veteran's Affairs, currently S. Joe Crittenden, acts as primary advisor to the Chief on all veteran-related issues affecting the Nation and its tribal veterans.

The Constitution also created an office of Attorney General and an office of Marshal. The Attorney General and Marshal are appointed by the Principal Chief and confirmed by the Tribal Council for a term of five (5) years. The terms of the Attorney General and Marshal shall not be concurrent. The Attorney General, currently Chad Harsha, represents the Cherokee Nation in all criminal cases in the courts of the Nation, and in all civil actions wherein the Cherokee Nation is named as a party and shall have such other duties as prescribed by law. The Marshal, currently Shannon Buhl, provides law enforcement within the reservation of the Cherokee Nation. The Marshal's duties and authority are prescribed by law.

The staff of the Principal Chief includes the Executive Directors of the respective departments who provide oversight and general direction. The major service departments of the Nation are the following: Career Services, Commerce Services, Transportation & Infrastructure, Education Services, Health Services, Human Services, Public Health and Wellness, and Language. Resource departments provide support for the Nation's service departments, as follows: Financial Resources, Human Resources, Government Resources, Information Technology and Management Resources.

Legislative Branch

The Legislature consists of seventeen (17) Tribal Council members, who are citizens of the Cherokee Nation. The Tribal Council is elected to four-year terms from the fifteen districts of the Cherokee Nation and two at-large members who represent citizens living outside the reservation area. The Council elects a Speaker, currently Mike Shambaugh and a Deputy Speaker, currently Victoria Vazquez. The role of the Tribal Council is to adopt legislation and to conduct other business in the best interest of the Cherokee people.

Judicial Branch

The Judicial Branch consists of the Supreme Court and the Cherokee Nation District Court. Supreme Court Justices are appointed by the Principal Chief and confirmed by the Tribal Council. The Chief Justice currently is John Garrett. The primary responsibility of the Supreme Court is to hear and resolve any disagreements arising under the provisions of the Constitution or any enactment of the Tribal Council. The District Court system hears all cases brought before it under jurisdiction of the Cherokee Nation Code Annotated, Title 20, Courts and Procedure.

Tribal Officials

Cherokee Nation Tribal Officials EXECUTIVE BRANCH

Chuck Hoskin Jr
Principal Chief

Bryan Warner
Deputy Principal Chief

Legislative Branch

Mike Shambaugh
Speaker
District 9

Victoria Vazquez
Deputy Speaker
District 11

Sasha Blackfox-Qualls
District 1

Candessa Tehee
District 2

Lisa Robison Hall
District 3

Mike Dobbins
District 4

E.O. "Junior" Smith
District 5

Daryl Legg
District 6

Joshua Sam
District 7

Codey Poindexter
District 8

Melvina Shotpouch
District 10

Dora Patzkowski
District 12

Joe Deere
District 13

Kevin Easley Jr.
District 14

Danny Callison
District 15

Julia Coates
At Large

Johnny Kidwell
At Large

Judicial Branch Supreme Court

John Garrett
Chief Justice

Shawna Baker
Justice

Tina Glory-Jordan
Justice

Rex Earl Starr
Justice

Mark L. Dobbins
Justice

District Court

T. Luke Barteaux
Judge

Nathan E. Barnard
Judge

Amy E. Page
Judge

Figure 17 Tribal Officials

Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cherokee Nation
Oklahoma**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cherokee Nation for its annual budget for the fiscal year beginning October 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This was the seventh year that the Nation has achieved this prestigious award.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Priorities & Issues

On August 14, 2019, Principal Chief Chuck Hoskin Jr. was sworn in for a first term as Principal Chief of the Cherokee Nation (Nation), and sworn in for a second term on August 14, 2023. Principal Chief Hoskin’s priorities for the Nation include:

- ❖ Preserving the Cherokee language
- ❖ Preserving the Cherokee culture with an emphasis on keeping Cherokee families together
- ❖ Improving water system and wastewater disposal within the Cherokee Nation 14 counties
- ❖ Repair or replace existing Cherokee Nation Head Start facilities

Budget Overview

The Nation’s annual budget for FY24 is comprised of the Operating and the Capital budgets. The total budget authority for FY24 is \$3,788,110,475. The Operating budget is \$3,034,528,366 and the Capital budget is \$753,582,109. The Approved Comprehensive Budget is shown below (see figure 18 below).

Approved Comprehensive Budget

Operating = \$3.03B Capital = \$753M

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2024 July 20, 2023								
Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	351,708,731	31,018,104	382,726,835	341,002,111	6,995,919	34,728,805	382,726,835	-
Motor Fuels Tax Funding Srce	11,605,384	23,516,884	35,122,268	24,898,770	98,498	10,125,000	35,122,268	-
Motor Vehicle Tax Funding Srce	42,406,756	289,960	42,696,716	41,258,309	915,276	523,131	42,696,716	-
Permanent Fund Funding Source	9,100	-	9,100	9,100	-	-	9,100	-
DOI General Funding Source	20,652,069	-	20,652,069	19,020,783	1,631,286	-	20,652,069	-
DOI Self Gov Funding Source	59,210,064	79,600	59,289,664	56,278,421	2,986,243	25,000	59,289,664	-
DOI Self Gov Roads Funding Src	-	-	-	-	-	-	-	-
Dept of Transportation Fnd Src	104,572,358	-	104,572,358	104,180,239	292,119	100,000	104,572,358	-
DOI PL102-477 Funding Source	454,343,046	-	454,343,046	399,790,311	3,716,235	50,836,500	454,343,046	-
IHS Self Gov Health Funding Sr	913,921,509	-	913,921,509	775,147,809	49,071,754	89,701,946	913,921,509	-
IHS Self Gov TEH Funding Src	25,862,200	-	25,862,200	25,460,091	402,109	-	25,862,200	-
IHS Self Gov Offic Funding Src	386,587	-	386,587	349,472	37,115	-	386,587	-
IHS Discretionary Funding Srce	2,500,000	-	2,500,000	150,000	-	2,350,000	2,500,000	-
DHHS General Funding Source	85,126,253	692,099	85,818,352	79,873,628	5,944,724	-	85,818,352	-
USDA Funding Source	44,296,875	940,170	45,237,045	42,667,507	2,569,538	-	45,237,045	-
Dept of Education Funding Srce	1,715,003	87,222	1,802,225	1,693,563	88,662	20,000	1,802,225	-
HUD Funding Source	69,600,667	1,877,501	71,478,168	68,077,647	323,020	3,077,501	71,478,168	-
Housing Proceeds Funding Src	-	-	-	-	-	-	-	-
EPA Funding Source	2,064,823	-	2,064,823	1,864,676	200,147	-	2,064,823	-
Dept of Labor Funding Source	20,517,517	-	20,517,517	19,421,639	1,095,878	-	20,517,517	-
Department of Treasury Fund Sr	823,500,000	-	823,500,000	820,057,924	942,076	2,500,000	823,500,000	-
Federal Other Funding Source	51,779,425	-	51,779,425	50,787,440	847,514	144,471	51,779,425	-
State of Oklahoma Funding Srce	1,062,082	-	1,062,082	980,224	81,858	-	1,062,082	-
Private Funding Source	2,001,018	-	2,001,018	1,963,605	37,413	-	2,001,018	-
Indirect Cost Pool Funding Src	87,385,906	11,250	87,397,156	87,397,156	-	-	87,397,156	-
Fringe Pool Funding Source	-	-	-	-	-	-	-	-
Internal Lease Pool Funding Sr	7,400,156	-	7,400,156	7,400,156	-	-	7,400,156	-
Enterprise Funding Source	1,813,061	1,840,071	3,653,132	3,522,381	130,751	-	3,653,132	-
Other Funding Source	268,000	17,000	285,000	279,945	5,055	-	285,000	-
Debt Service Funding Source	-	-	-	-	-	-	-	-
Capital Projects Funding Source	408,269,531	133,762,493	542,032,024	541,912,149	119,875	-	542,032,024	-
Total	3,593,978,121	194,132,354	3,788,110,475	3,515,445,056	78,533,065	194,132,354	3,788,110,475	-

Figure 18 Approved Comprehensive Budget for FY24

The beginning FY24 Budget for the Cherokee Nation is 74% federally funded. The following chart (see figure 19 below) shows the types of revenue by Fund Type. Fund Type is classified as Federal, Tribal, Tax and Other.

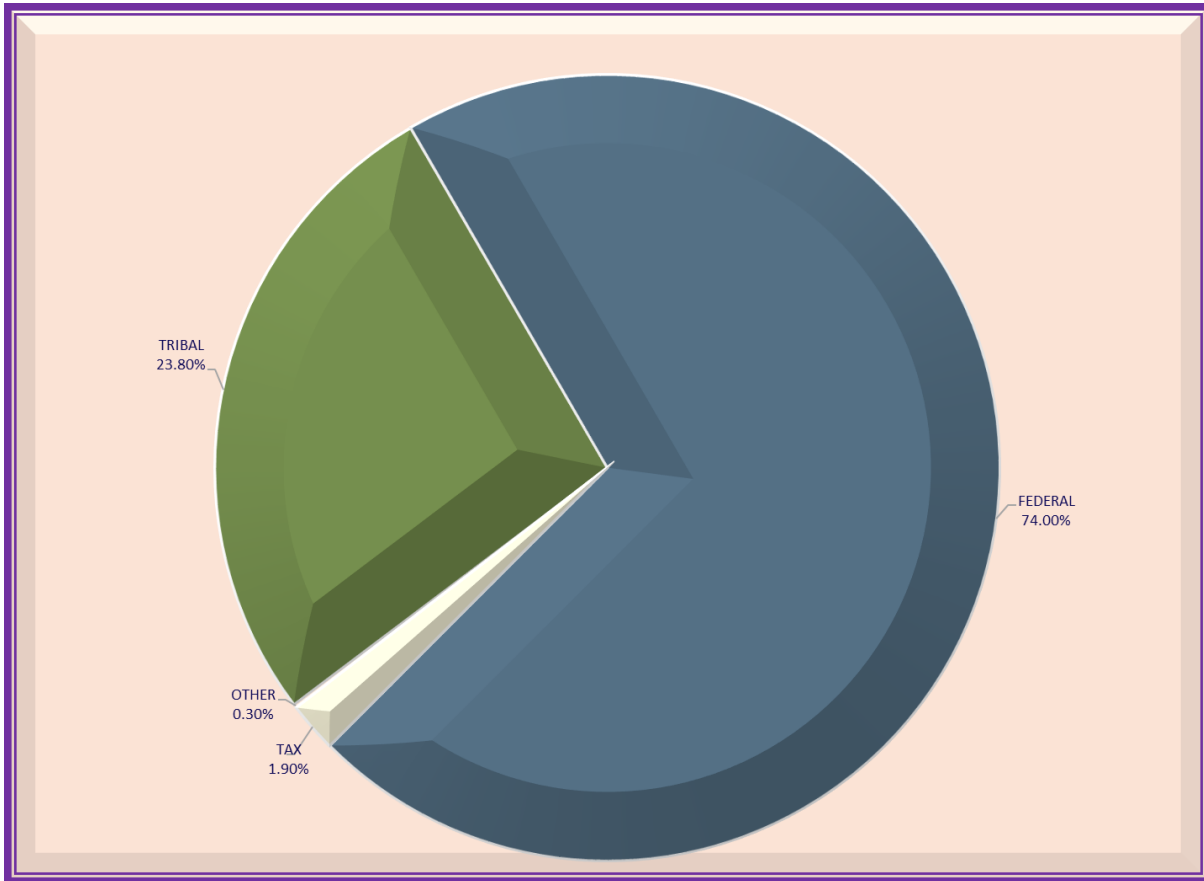


Figure 19 Funding Sources, Macro

The largest federally funded program for the FY24 budget is Indian Health Service at 24.88%. The Funding Sources, Micro chart (see figure 20 on the following page) shows each source of funding in detail.

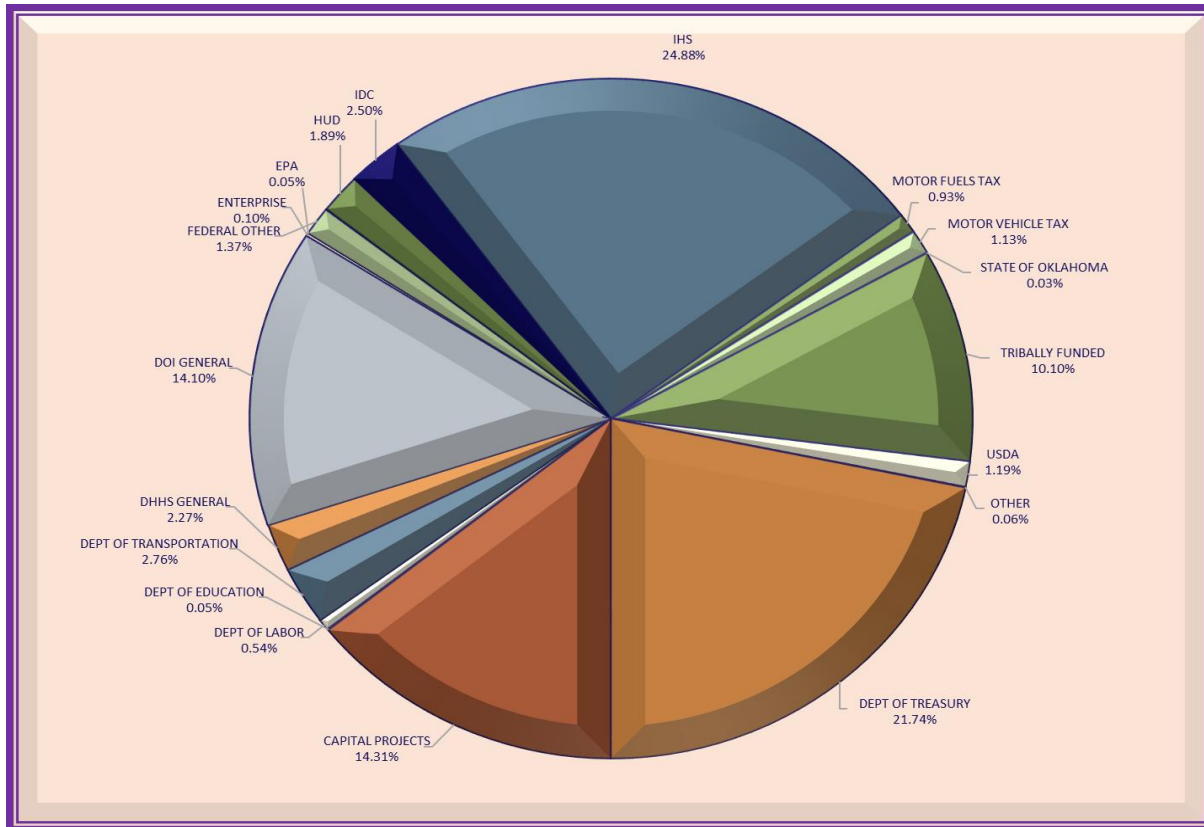


Figure 20 Funding Sources, Micro

As a Tribal Government, the Nation potentially faces many issues that could have an impact on this budget. Potential issues include, but are not limited to:

- ❖ Reduced federal funding from agencies pending outcome of Appropriations acts
- ❖ Lower than expected dividend amounts
- ❖ Rising costs for health insurance and other benefits
- ❖ Employee changes such as payroll increases or turnover
- ❖ Rising number of participants due to a declining economic environment in the area

Funding for the Nation's budgets are either grant or discretionary. When a department receives a grant, they then submit a budget to the Financial Resources Department. Discretionary funded budgets are discretionary funds like the General Fund. Discretionary funds are also considered appropriated funds by the Nation. Appropriated funds for the Nation are those that are set aside for specific uses as determined and approved by Tribal Officials. The Nation prioritizes discretionary funds to meet the needs of citizens. Once a month, the Budgets Department, which is part of the Financial Resources Department, submits these budgets with a proposed Legislative Act to Administration (Executive Branch) for their review. Once approved, the budgets are then submitted to the monthly Executive and Finance Committee Meeting. After approval, the Legislative Act for the budgets is submitted to the monthly Tribal Council Meeting. Once approved by the Legislative Branch, the Executive Branch signs the Legislative Act, the Budgets Department posts the budgets to our financial system and the department can spend the funds for the purpose for which they are intended.

Financial Structure, Policy and Process

Organizational Chart of the Cherokee Nation

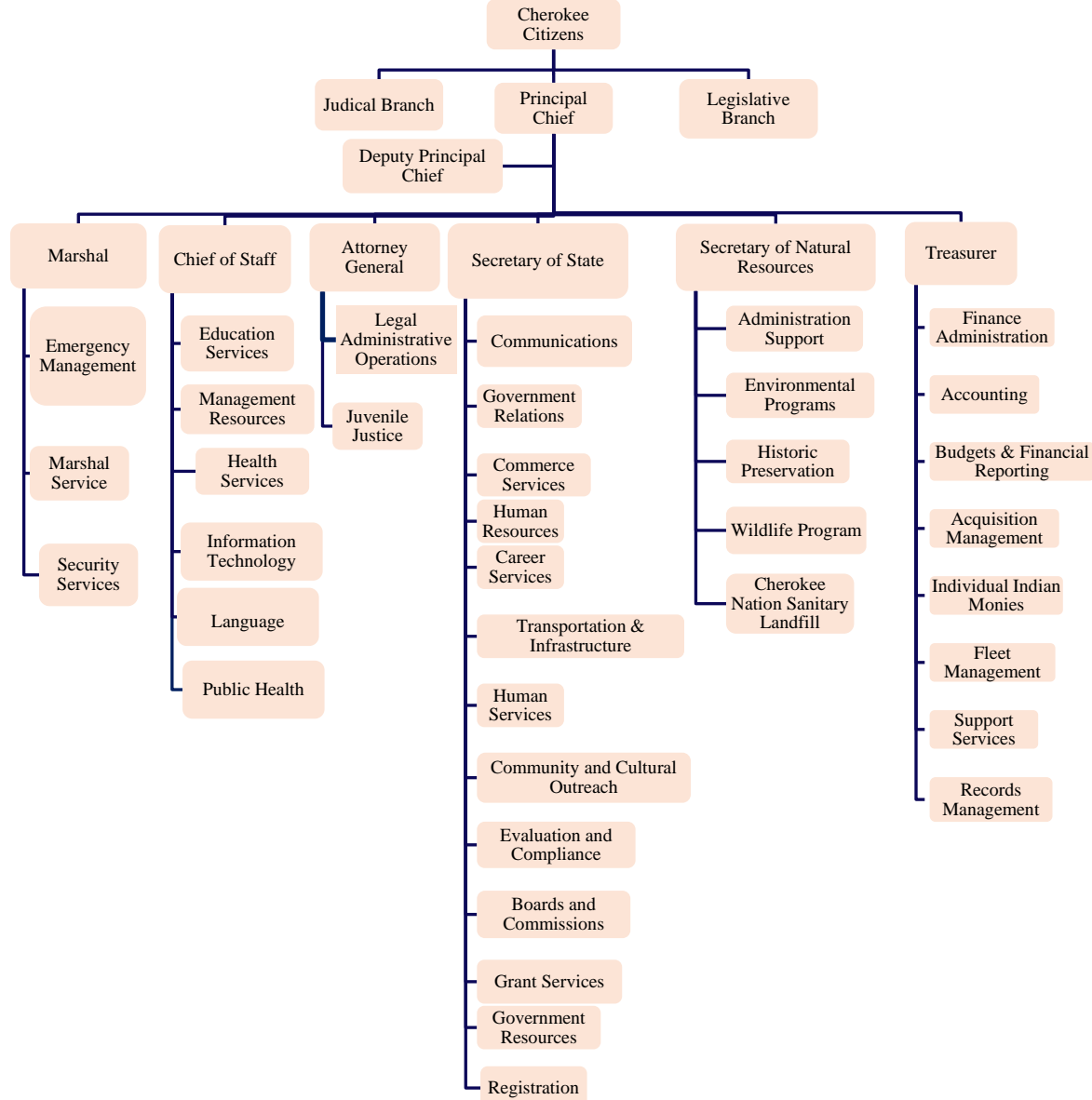


Figure 21 Organization Chart

The organization chart shown above (see figure 21 above) is a visual depiction of the distribution of work within the Cherokee Nation. It is also meant as a tool to help enhance our working relationship with Cherokee citizens, and to create clear channels of communications in order to accomplish our goals and objectives.

The following table, (see figure 22 on the following page), shows the Nation’s budgeted FTEs by funding source. Of the FTEs budgeted, 3,210 or 51.5% of the 6,232 employees are funded through the Indian Health Service funding source.

FTE by Funding Source	
Funding Source	Budgeted 2024 FTE'S
DEPT OF EDUCATION	13
DEPT OF LABOR	116
DEPT OF TRANSPORTATION	24
DEPT OF TREASURY	29
DHHS GENERAL	599
DOI GENERAL	140
DOI PL 102-477	379
DOI SELF GOVERNANCE	175
DOI SELF GOVERNANCE ROADS	-
ENTERPRISE	9
EPA	13
FEDERAL OTHER	56
HUD	33
IHS SELF GOVERNANCE HEALTH	3,210
IHS SELF GOVERNANCE OFFICE	4
IHS SELF GOVERNANCE TEH	36
INDIRECT COST POOL	549
INTERNAL LEASE POOL	68
MOTOR FUELS TAX	7
MOTOR VEHICLE TAX	89
PRIVATE	2
STATE OF OKLAHOMA	10
TRIBALLY FUNDED	542
USDA	129
Grand Total	<u>6,232</u>

Figure 22 Full Time Equivalents

Fund Descriptions & Fund Structure

The accounts of the Nation are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, liabilities, fund balance/net position, revenues, expenditures/expenses, and transfers. The General Fund is always a major governmental fund. Other major funds are determined as funds whose revenues, expenditures/expenses, assets or liabilities are at least ten percent of the totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds for the same item or funds designated as major at the discretion of the Nation. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements.

The Cherokee Nation records and reports all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). Accordingly, these standards require all government entities to use individual funds that must be categorized in one of the 10 governmental accounting fund types. Each fund type and the number of

individual funds operated and utilized by the Cherokee Nation for FY24 are listed below. A fund diagram is shown to enhance reader understanding of the Nation’s financial configuration (see figure 23 below).

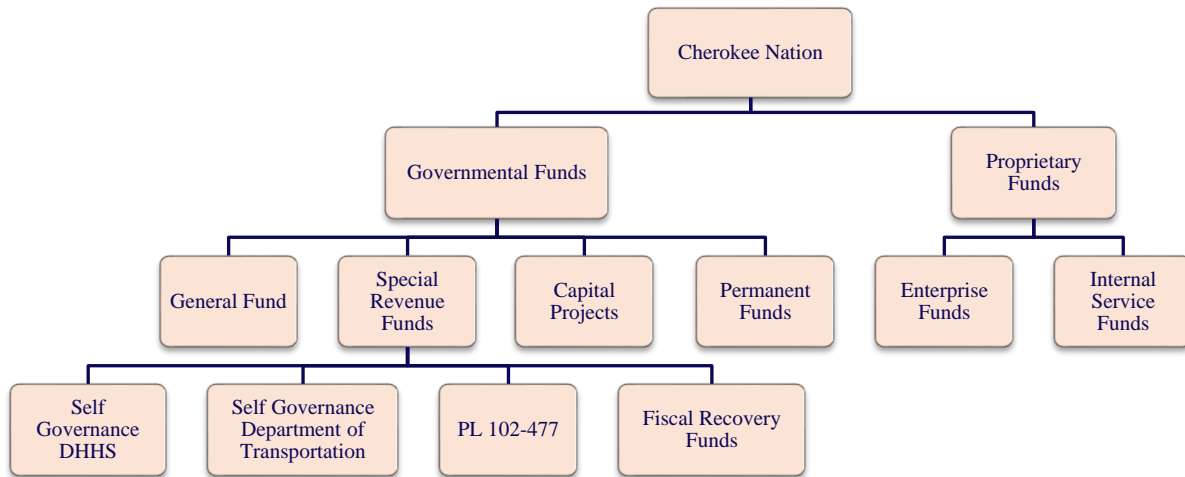


Figure 23 Major Types of Funds

The Nation uses the following funds, grouped by fund type:

Governmental Funds

Governmental funds are those through which most governmental functions of the Nation are financed. The acquisition, use and balances of the Nation’s expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

General Fund

The General Fund represents the operating activities of the tribal government. All financial resources not accounted for in other funds are reported in the General Fund. The General Fund is considered to be a major fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of government grants or other specific revenue sources that are restricted by legislative act or administrative action to finance particular functions or activities of the Nation. These funds are appropriated by either the government or grantor. The following are the Nation’s major Special Revenue Funds:

- ❖ Public Law 102-477 (PL 102-477) was enacted to facilitate the ability of Indian tribes to integrate the employment, training and related services from federal sources in order to improve the effectiveness of those services and reduce unemployment. Funding for this program comes from the Department of the Interior, the Department of Labor, the Department of Education and the Department of Health and Human Services. The law, as amended in 2017, authorizes Tribal governments to consolidate programs from 12 Federal agencies that concern employment and training into a single plan which is approved by the Secretary of the Interior. These expenditures are generally presented as either education services or human services expenditures in the accompanying financial statements.
- ❖ Self-Governance-DHHS was established to account for funds received under the Nation’s Self Governance (SG) compact with the United States Department of Health and Human Services (DHHS). These funds are used to administer a number of programs under Indian Health Services (IHS) relating to health and human services including the operation of the Cherokee Nation W.W.

Hastings Hospital in Tahlequah, Oklahoma and nine clinics located in various communities throughout the Nation’s reservation boundaries. These expenditures are generally presented as health and community services expenditures in the accompanying financial schedules.

- ❖ Self-Governance Department of Transportation was established to account for funds received from the Federal Highway Administration (FHWA), for and on behalf of the United States Department of Transportation (DOT), for use in the planning, designing, constructing and maintaining of highways, roads, bridges or transit facility programs. Roads constructed with DOT funds are not capitalized by the Nation as they are transferred to other governmental agencies upon completion. These expenditures are generally presented as community services expenditures in the accompanying financial schedules.
- ❖ Fiscal Recovery Fund was established to account for federal funds received from the Department of the Treasury as part of the Coronavirus State and Local Fiscal Recovery Funds established by the American Rescue Plan Act of 2021 (Public Law 117-2) passed and signed into law by the President on March 11, 2021 to speed up the country’s recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. These expenditures are presented as tribal government, health services, education services, human services and community services expenditures in the accompanying financial statements.

Capital Projects Funds

Capital Projects Funds are used to report resources that are used for major capital acquisition and construction separately from ongoing operational activities.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes supporting the Nation’s programs. The Nation’s Permanent Funds contain two endowments, which allow the expenditure of income for tuition and educational purposes, with the principal being unavailable for disbursement.

Proprietary Funds

Proprietary funds are used to account for the Nation’s ongoing operations and activities which are similar to those often found in the private sector where the intent is that costs of providing goods and services be recovered through user charges. The proprietary funds maintained by the Nation are enterprise funds and internal service funds.

Enterprise funds are proprietary funds that are used to report activities for which a fee is charged to external users. The Nation accounts for its Tsa-La-Gi Apartments, Landfill Operations, and Economic Development Trust Authority (EDTA) activities in these funds.

Internal service funds are used to report activities which provide goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The Nation includes services such as internal leases, fringe pool, and indirect cost pool in these funds.

Departmental/Fund Relationship

The following matrix (see figure 24 on the following page) shows the department/fund relationship within the Nation. The departments are presented in rows and the funds in columns. Non-major funds are shown in aggregate for presentation purposes.

Department	Governmental Funds						Proprietary Funds	
	General Fund (Major)	Self Governance DOI Roads (Major)	Self Governance DHHS (Major)	Department of Transportation (Major)	Hud (Major)	Non Major Governmental Funds	Enterprise Fund	Internal Service Fund
Office of the Principal Chief	X		X			X		X
Tribal Council	X							X
Tribal Courts	X							
Other Boards and Commissions						X		
Office of the Attorney General	X					X		X
Education Services	X					X		X
Health Services	X		X			X		X
Financial Resources	X		X		X	X		X
Transportation & Infrastructure	X	X	X	X		X		X
Human Resources	X		X					X
Management Resources	X					X		X
Commerce Services	X				X	X	X	X
Human Services	X				X	X		X
Government Resources	X		X		X	X		X
Marshal Service	X		X			X		X
Gaming Commission	X							
Information Technology			X					X
Career Services	X				X	X		X
HACN	X				X	X		
Tax Commission	X							
Election Commission	X							
Cherokee Publications	X							X
Secretary of Natural Resources	X		X	X	X	X	X	X
Language	X					X		X
Public Health	X		X			X		

Figure 24 Departments and Funds Relationship

Basis of Accounting

The accrual basis of accounting is used throughout the government-wide financial statements; conversely, the financial statements of the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds and Permanent Funds have been prepared in accordance with the modified accrual basis of accounting, whereby revenues are recognized when considered both measurable and available to finance expenditures of the current period. The Nation accrues intergovernmental, property rentals, dividends, and tax revenues based upon this concept. Expenditures are generally recognized when the related fund liabilities are incurred and become payable in the current period. Proceeds of debt are reported as other financing sources, and principal and interest on long-term debt are recorded as expenditures when paid.

Basis of Budgeting

There is no appreciable difference in the basis of accounting used for financial statements and the accounting method used for budgeting. The budgetary basis of accounting for budgeting purposes of Governmental Funds is modified accrual while the basis for the Proprietary Funds is the accrual basis. Modified accrual recognizes when revenues become available and measurable and recognizes expenditures when liabilities are incurred.

Title 62, §31-32 provides the legal level of budgetary control for the Cherokee Nation. The Executive and Finance Committee of the Council, upon direction of the Treasurer and with advisement from the Controller, shall formulate an annual appropriations bill. The bill shall contain the legal budgeted annual revenue and expenditures/expenses for the general fund and enterprise funds for the executive, legislative, and judicial branches of government. The sources of revenue may be based upon estimates. The budgeted expenditures for these funds shall not exceed total estimated revenues and beginning fund balance and net position.

Should the need arise for management to transfer funds or propose additional appropriations, the Executive and Finance Committee of the Council, upon direction of the Treasurer and with advisement from the Controller, shall be responsible for proposing amendments to the annual appropriations law based upon material changes in real or estimated revenues and expenditures/expenses that affect the total amounts budgeted. Management budgets are developed at the accounting unit level. Any amendments to the annual appropriations bill shall be presented to the full Tribal Council for consideration and passage.

Any funds received by the Cherokee Nation, the use of which is determined by the granting or contracting agency (special revenue funds) shall be used only for those purposes and under those conditions for which the funds are made available and such funds are not subject to legal appropriation by the Tribal Council.

Financial Policies

Financial policies can be used to establish goals and targets for the Nation's financial operations so performance can be monitored. Formal financial policies provide for a consistent approach to fiscal strategies and set guidelines to measure financial performance and future budgetary programs. The Nation's significant accounting policies related to the following basic financial statement categories are summarized below:

Balanced Budget

The Nation considers the budget balanced when total expenditures do not exceed total revenues and monies available in the fund balance within an individual fund. For FY24 the Nation's approved budget is a balanced budget.

Cash/Investment Policy

Pursuant to Title 62, Chapter 2 of the Cherokee Nation code, any funds invested by the Cherokee Nation shall be under the control of the Treasurer who may, at his or her discretion, delegate fiduciary responsibilities to the Controller of the Cherokee (Section 204). Allowable instruments available for investment include, but are not limited to, Demand Deposits, Certificates of Deposits, Certificates of Deposit Account Registry (CDARS), Insured Cash Sweeps (ICS), Savings Accounts, repurchase/reverse repurchase agreements, U.S. Treasuries and U.S. government securities and those issued by its agencies and instrumentalities, and Institutional Money Market Funds whereby those funds are comprised of a majority of allowable financial instruments as described above (Section 201a). Funds will only be invested in financial institutions who are insured by the Federal Deposit Insurance Corporation (FDIC), the National Credit Union Association (NCUA), and/or the financial institution's activities are controlled or regulated by federal law and/or federal regulations or regulators, including but not limited to the U.S. Securities and Exchange Commission. No funds in excess of current FDIC or NCUA insurance maximums shall be invested in a single financial institution unless said funds are collateralized either by and/or invested directly into obligations and/or bonds which contain an investment grade rating as rated from a nationally recognized rating firm, such as Standard and Poor's, Moody's or Fitch, or local, state, U.S. government securities, and those issued by its agencies and instrumentalities, and Cherokee Nation securities (Section 205). Funds invested, excluding Demand Deposits, shall be for a period not to exceed 5 years, provided that funds may be invested for a longer term, upon consent of the longer term by the Executive and Finance Committee of the Council (Section 206).

Cash Reserve Fund

Legislative Act (LA) 05-02 established a cash reserve in the amount of 1.75% of the original operating budget of each fiscal year to use as a stabilization fund. LA 28-04 amended LA 05-02 and established a \$5M line of credit as part of the 1.75% reserve. The legislative acts do not commit specific uses of the reserve; therefore the balance is shown as unassigned. For FY24 \$42.9M of the unassigned fund balance was set aside to meet the \$43.1M reserve.

Debt Management

The Nation has just entered, at the beginning of FY23, into a new loan of \$200M for construction of the new hospital. The previous debt obligation, issued to construct a healthcare clinic, was paid off in FY22. As excess cash flow and opportunities allow, the Nation has, from time to time, retired debt early.

Fiscal Year

The Nation's fiscal year begins on October 1st and ends on September 30th of the next year. The Nation's fiscal year is the same as the Federal Government's fiscal year.

Revenue Recognition

The Nation considers revenue to be susceptible to accrual in the governmental funds as it becomes measurable and available, as defined under the modified accrual basis of accounting. The Nation generally defines the availability period for revenue recognition as received within ninety (90) days of year end. The Nation's major revenue sources that meet this availability criterion are tax revenues and dividends declared by component units.

Program Revenues

There are two classifications of programmatic revenues for the Nation, grant revenue and program revenue. Grant revenues are revenues from federal, state, and private grants. These revenues are recognized when all applicable eligibility requirements are met and are reported as intergovernmental revenues. There are no specific requirements designating when or in what order program and other self-governance funds should be spent.

Interest Income

Interest income is recorded as earned in the fund holding the interest bearing asset.

Interest Income - Self Governance Compacts

The Nation receives certain amounts of advance funding as a self-governance compact tribe in three large self-governance compacts with the DOI and DHHS. These funds are invested in interest earning assets until the funds are expended under the terms of the self-governance compacts. The Nation need not refund the interest earnings under these compacts and is not directly accountable to the DOI or the DHHS for the expenditure of these interest earnings. The discretionary interest is recorded in the Self Governance funds but is allocated to other programmatic expenditures through the budgeting process.

Interest Income - Grants

The Nation receives certain amounts of advance funding in connection with four large grants: (1) NAHASDA, funded by HUD, (2) the Sequoyah High School Grant, which is funded by the DOI, (3) the DOT, funded through the Federal Highway Administration (FHWA) for and on the behalf of the DOT and (4) P.L. 102-477 which is funded by the Department of Labor (DOL) and the DHHS through the DOI. The applicable legislation and regulations for each grant authorize the earning of interest on advance payments; the use of which is governed by the same.

Internal Activities

The internal service funds operate on a breakeven basis. The net profit or loss on an internal service fund is to be allocated to the government's programs/departments that benefited from the goods or services provided based on their proportionate benefit.

Indirect Costs

The Nation's indirect cost plan utilizes a fixed rate with carry forward. To the extent that actual indirect cost expenses differ materially from indirect cost recoveries, the difference is recorded as deferred revenue (over recovered) or a deferred charge (under recovered) and reversed in the period the difference is used to adjust the indirect cost rate.

Budget Process

The Process for Preparing, Reviewing, Adopting, and Amending the Budget for the Coming Fiscal Year

Administration (Executive Branch) proposes budgets to the Tribal Council (Legislative Branch) for the E&F Committee Budget Hearings. The Tribal Council makes the decision on which programs will receive financial support. This is a detailed process described in the following phases:

Phase I – The Budget Call

Budget guidance is issued by the Treasurer at least one month prior to the due date that includes all forms, worksheets and tables to assist the Departments in preparing the budget. The guidance includes information regarding revenue projections, merit calculations, fringe rates, indirect cost rates and space cost rates as well as anticipated turnover calculations.

Phase II – Obtaining Input from Departments

Departments were required to provide detailed descriptions of each program, including intended outcomes, measures of effectiveness and success rates for each program. Information included program eligibility, service area, number of participants served, a listing of collaborations with external entities, and details of any significant changes or changes in staffing patterns.

Phase III – Budget Department and Accounting Review

The Budget Department receives the individual budget and narrative forms for each Accounting Unit from the Departments on or by the requested due date. The budgets are logged and reviewed for completeness. The submitted budgets are uploaded into our Financial System. Accounting reviews the budgets for reasonableness of amount budgeted and accounts used, carryover, and grant revenue reasonableness.

Review of the budget continued from June into July by the Budget Review Group using several focal points: What are the service objectives? Had the program previously received one-time funding? What is the current and past usage of funding? Is this a new or enhanced initiative? Were there any auditor findings or concerns and how can we apply best practice accounting? And finally, what is the rationale behind budget increase requests? Any issues found during the review are addressed with the Department and adjustments are made as needed.

Phase IV – Budget Review Group

Once the budget review process has been completed by Accounting, the budget reports and narratives are submitted to the Budget Review Group (BRG) to review and determine if the budgets should be included in the Budget package. The BRG proposes changes to the submitted budgets to align budgets with the Principal Chief's priorities and follow the guidelines established for the budget period. The proposed changes are discussed with the upper level of the Executive Branch of the Government to ensure compliance with priorities. Once the approval has been given, the budget changes are passed to the Departments to adjust budgets as needed. Revised budgets are submitted to the Budget Department and the system is updated with the changes.

Phase V – Budget Hearings

The Budget Office delivers the Comprehensive Budget packages to the Tribal Council at least 45 days prior to the beginning of the next fiscal year. Budget hearings are tentatively set for September as a function of the Executive and Finance Committee (E&F Committee). During budget hearings, the Tribal Council is presented with an overview of the budget from the Treasurer and a review of the submitted budget package from the Executive Director of Financial Oversight for the Council. Tribal Councilors have the opportunity to discuss the budgets with their constituents, Administration and the Executive Directors of the programs to determine the needs of the programs and make adjustments as the body deems necessary. The budget hearings are open to the public and are live streamed on YouTube.com through links that can be found on the www.cherokee.org website. The E&F Committee approves the budget at the end of the budget hearings; and the budget is presented at the next full Tribal Council

Meeting for passage of the Legislative Acts for the Operating and the Capital budgets. The timeline for the FY24 budget cycle and some of the details of the process are as follows (see figure 25 below).

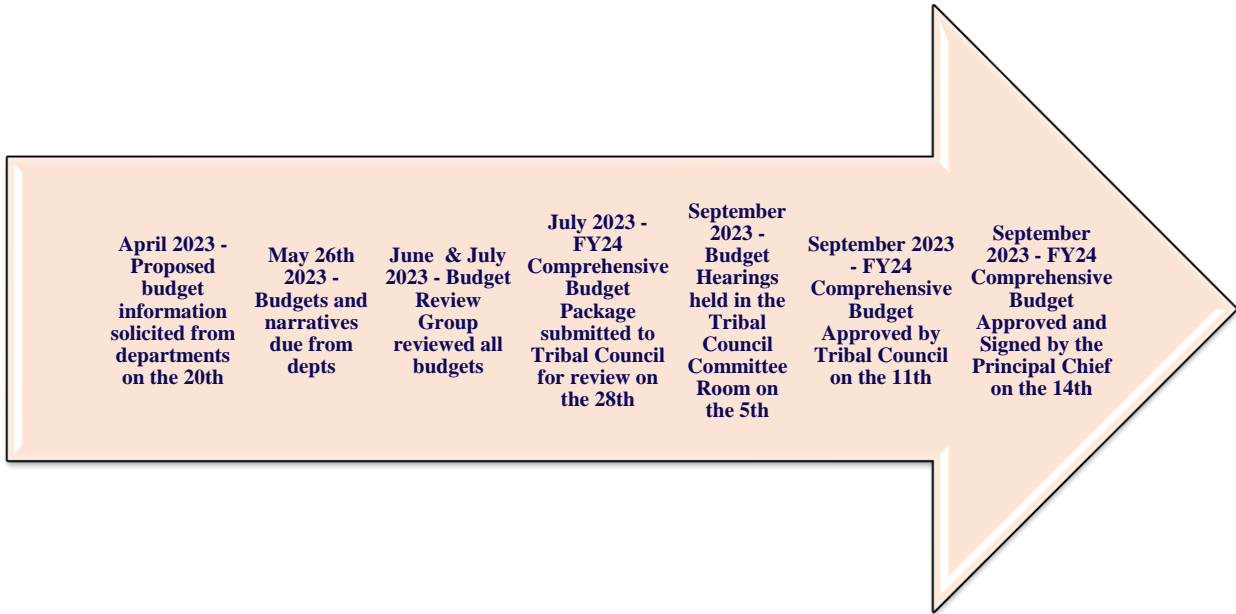


Figure 25 Budget Calendar Timeline

The budget is modified through reallocations, grant reporting packages and monthly budget modification packages. The Nation does not maintain line item budgets so reallocations are used to move expenditure/expense amounts within an existing budget between accounts. The bottom line of the budget remains the same. Reallocations are processed on an as needed basis to meet the needs of the programs. Grant reporting budgets are processed as received and submitted in an information only package to Tribal Council monthly. The grants included in the grant reporting package are nondiscretionary in nature. Budget modification packages contain budgets that are discretionary in nature and the bottom dollar amount of the budget changes by at least the absolute value of one dollar.

Financial Summaries

Consolidated Financial Schedule

CHEROKEE NATION							
All Funds FY 2024 Budget							
	General Fund	Special Revenue Funds	Permanent Funds	Internal Service Funds	Enterprise Funds	Capital Projects Fund	Total
Revenues and Sources:							
Intergovernmental	\$ -	\$ 1,835,661,940	\$ -	\$ -	\$ -	\$ -	\$ 1,835,661,940
Property rentals	958,772	-	-	-	-	-	958,772
Motor fuel tax revenues	10,000,000	-	-	-	-	-	10,000,000
Taxes, licenses and fees	42,176,275	-	-	-	-	-	42,176,275
Interest	1,126,000	5,339,348	9,100	-	618,150	-	7,092,598
Interest on loans	-	-	-	-	-	-	-
Charges for goods and services	-	-	-	-	-	-	-
Health Services	-	-	-	91,668,180	-	-	91,668,180
Community Services	-	-	-	-	500,000	-	500,000
Dividends from component units	113,675,472	-	-	-	-	-	113,675,472
Third party revenues	-	346,382,865	-	-	-	-	346,382,865
Transfers in	54,824,948	3,693,592	-	11,250	1,840,071	133,762,493	194,132,354
Proceeds from loan	-	-	-	-	-	-	-
Other	4,481,672	8,157,108	-	-	636,970	182,400,000	195,675,750
Total revenues and sources	\$ 227,243,139	\$ 2,199,234,853	\$ 9,100	\$ 91,679,430	\$ 3,595,191	\$ 316,162,493	\$ 2,837,924,206
Expenditures/Expenses and Uses:							
Current operating:							
Tribal Government	335,298,838	872,427,617	-	85,458,465	-	155,550,049	1,448,734,969
Health Services	13,066,176	965,834,940	-	4,920,008	-	7,953,500	991,774,624
Education Services	49,337,297	105,935,898	9,100	1,422,384	-	-	156,704,679
Human Services	5,506,239	468,353,541	-	1,025,677	-	-	474,885,457
Community Services	57,337,269	274,521,092	-	1,970,778	3,653,132	378,528,475	716,010,746
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures/expenses and uses	\$ 460,545,819	\$ 2,687,073,088	\$ 9,100	\$ 94,797,312	\$ 3,653,132	\$ 542,032,024	\$ 3,788,110,475
Net Change in Fund Balance	\$(233,302,680)	\$(487,838,235)	\$ -	\$(3,117,882)	\$(57,941)	\$(225,869,531)	\$(950,186,269)
Beginning Fund Balance - October 1	\$ 233,302,680	\$ 487,838,235	\$ -	\$ 3,117,882	\$ 57,941	\$ 225,869,531	\$ 950,186,269
Ending Fund Balance - September 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Figure 26 Consolidated Financial Schedule

Three year consolidated and fund financial schedules

2024 Budget	Governmental Funds						Enterprise Fund	Internal Service Fund	Total All Funds
	General Fund	Self-Governance DHHS	Self-Governance DOI Roads	Department of Transportation	HUD	NonMajor Funds			
Financial Sources									
Intergovernmental	-	483,449	-	104,472	66,004	1,181,737	-	-	1,835,662
Property rentals	959	-	-	-	-	-	-	-	959
Motor fuel tax revenues	10,000	-	-	-	-	-	-	-	10,000
Taxes, licenses and fees	42,176	-	-	-	-	-	-	-	42,176
Interest	1,126	2,500	-	100	-	2,748	619	-	7,093
Dividends from component units	113,675	-	-	-	-	-	-	-	113,675
Third party revenues	-	345,983	-	-	-	400	-	-	346,383
Transfers in	54,825	-	-	-	1,577	135,879	1,840	11	194,132
Other	4,482	928	-	-	2,697	186,932	1,137	91,668	287,844
Total Financial Sources	227,243	832,860	-	104,572	70,278	1,507,696	3,596	91,679	2,837,924
Financial Uses									
Current operating:									
Tribal Government	335,299	387	-	-	-	1,027,591	-	85,458	1,448,735
Health Services	13,066	916,422	-	-	-	57,367	-	4,920	991,775
Education Services	49,337	-	-	-	-	105,945	-	1,422	156,704
Human Services	5,506	-	-	-	64	468,290	-	1,026	474,886
Community Services	57,338	25,862	-	104,572	70,214	452,400	3,653	1,971	716,010
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total Financial Uses	460,546	942,671	-	104,572	70,278	2,111,593	3,653	94,797	3,788,110
Surplus/(Deficit)	(233,303)	(109,811)	-	-	-	(603,897)	(57)	(3,118)	(950,186)
Fund Balance									
Beginning Fund Balance	233,303	109,811	-	-	-	603,897	58	3,117	950,186
Ending Fund Balance	-	-	-	-	-	-	-	-	-
Change in Fund Balance	(233,303)	(109,811)	-	-	-	(603,897)	(58)	(3,117)	(950,186)
% Change	-100%	-100%	0%	0%	0%	-100%	-100%	-100%	-100%

2023 Budget	Governmental Funds						Enterprise Fund	Internal Service Fund	Total All Funds
	General Fund	Self-Governance DHHS	Self-Governance DOI Roads	Department of Transportation	HUD	NonMajor Funds			
Financial Sources									
Intergovernmental	219	531,472	-	82,909	66,362	1,287,864	-	-	1,968,826
Property rentals	929	-	-	-	-	-	-	-	929
Motor fuel tax revenues	9,500	-	-	-	-	-	-	-	9,500
Taxes, licenses and fees	41,855	-	-	-	-	-	-	-	41,855
Interest	275	150	-	100	-	286	492	-	1,303
Dividends from component units	75,862	-	-	-	-	-	-	-	75,862
Third party revenues	-	268,551	-	-	-	-	-	-	268,551
Transfers in	39,914	-	-	-	1,303	49,675	1,700	7	92,599
Other	4,622	603	-	-	1,939	204,694	618	83,717	296,193
Total Financial Sources	173,176	800,776	-	83,009	69,604	1,542,519	2,810	83,724	2,755,618
Financial Uses									
Current operating:									
Tribal Government	319,013	683,960	-	82,855	67,107	461,680	2,418	87,104	1,704,137
Health Services	-	64,380	-	-	-	3,004	-	-	67,384
Education Services	22,231	586	-	-	890	737,296	307	199	761,509
Human Services	141	5,645	-	4	5	1,280	7	485	7,567
Community Services	-	-	-	-	-	5	-	-	5
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	35	-	35
Transfers Out	24,480	18,791	-	100	1,602	47,624	-	-	92,597
Capital outlay	7,190	68,760	-	50	-	840,876	100	-	916,976
Total Financial Uses	373,055	842,122	-	83,009	69,604	2,091,765	2,867	87,788	3,550,210
Surplus/(Deficit)	(199,879)	(41,346)	-	-	-	(549,246)	(57)	(4,064)	(794,592)
Fund Balance									
Beginning Fund Balance	199,879	41,231	-	-	-	549,246	57	4,064	794,477
Ending Fund Balance	-	(115)	-	-	-	-	-	-	(115)
Change in Fund Balance	(199,879)	(41,346)	-	-	-	(549,246)	(57)	(4,064)	(794,592)
% Change	-100%	-100%	0%	0%	0%	-100%	-100%	-100%	-100%

2022 Budget	Governmental Funds						Enterprise Fund	Internal Service Fund	Total All Funds
	General Fund	Self-Governance DHHS	Self-Governance DOI Roads	Department of Transportation	HUD	NonMajor Funds			
Financial Sources									
Intergovernmental	227	655,309	3,355	97,516	62,812	1,709,690	-	-	2,528,909
Property rentals	949	-	-	-	-	-	574	-	1,523
Motor fuel tax revenues	9,500	-	-	-	-	-	-	-	9,500
Taxes, licenses and fees	39,250	-	-	-	-	-	-	-	39,250
Interest	209	100	3	100	-	286	485	-	1,183
Dividends from component units	80,592	-	-	-	-	-	-	-	80,592
Third party revenues	-	187,662	-	-	-	1,380	-	-	189,042
Transfers in	33,080	-	-	-	275	248,259	1,531	11	283,156
Other	14,213	603	-	-	1,857	205,944	917	70,611	294,145
Total Financial Sources	178,020	843,674	3,358	97,616	64,944	2,165,559	3,507	70,622	3,427,300
Financial Uses									
Current operating:									
Tribal Government	305,540	711,464	3,355	97,511	63,292	552,964	3,374	69,931	1,807,431
Health Services	-	87,583	-	-	-	7,830	-	-	95,413
Education Services	24,194	186	-	1	1,022	789,267	346	-	815,016
Human Services	217	5,544	-	4	7	1,432	7	691	7,902
Community Services	-	-	-	-	-	40	-	-	40
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	149,300	-	-	-	-	41	-	149,341
Transfers Out	33,683	210,689	3	100	575	213,106	-	-	458,156
Capital outlay	8,429	68,580	-	-	48	759,187	200	-	836,444
Total Financial Uses	372,063	1,233,346	3,358	97,616	64,944	2,323,826	3,968	70,622	4,169,743
Surplus/(Deficit)	(194,043)	(389,672)	-	-	-	(158,267)	(461)	-	(742,443)
Fund Balance									
Beginning Fund Balance	194,043	389,672	-	-	-	158,267	461	-	742,443
Ending Fund Balance	-	-	-	-	-	-	-	-	-
Change in Fund Balance	(194,043)	(389,672)	-	-	-	(158,267)	(461)	-	(742,443)
% Change	-100%	-100%	0%	0%	0%	-100%	-100%	0%	-100%

Figure 27 Three Year Consolidated and Fund Financial Schedules (Shown in Thousands)

Three year fund summary

Summary of Financial Sources & Uses in Thousands of Dollars

	Revenues & Other Sources of Funds	Expenditures & Other Uses of Funds	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	Change in Fund Balance
2022 Budget						
General Fund	\$ 178,020	\$ 372,063	(194,043)	\$ 194,043	\$ -	\$ (194,043)
Self-Governance DHHS	843,674	1,233,346	(389,672)	389,672	-	(389,672)
Self-Governance DOI Roads	3,358	3,358	-	-	-	-
Department of Transportation	97,616	97,616	-	-	-	-
HUD	64,944	64,944	-	-	-	-
Non-Major Funds	2,165,559	2,323,826	(158,267)	158,267	-	(158,267)
Enterprise Fund	3,507	3,968	(461)	461	-	(461)
Internal Service Fund	70,622	70,622	-	-	-	-
Total All Funds	\$ 3,427,300	\$ 4,169,743	\$ (742,443)	\$ 742,443	\$ -	\$ (742,443)
2023 Budget						
General Fund	\$ 173,176	\$ 373,055	\$ (199,879)	\$ 199,879	\$ -	\$ (199,879)
Self-Governance DHHS	800,776	842,122	(41,346)	41,231	-	(41,231)
Self-Governance DOI Roads	-	-	-	-	-	-
Department of Transportation	83,009	83,009	-	-	-	-
HUD	69,604	69,604	-	-	-	-
Non-Major Funds	1,542,519	2,091,765	(549,246)	549,246	-	(549,246)
Enterprise Fund	2,810	2,867	(57)	57	-	(57)
Internal Service Fund	83,724	87,788	(4,064)	4,064	-	(4,064)
Total All Funds	\$ 2,755,618	\$ 3,550,210	\$ (794,592)	\$ 794,477	\$ -	\$ (794,477)
2024 Actual						
General Fund	\$ 227,243	\$ 460,546	\$ (233,303)	\$ 233,303	\$ -	\$ (233,303)
Self-Governance DHHS	832,860	942,671	(109,811)	109,811	-	(109,811)
Self-Governance DOI Roads	-	-	-	-	-	-
Department of Transportation	104,572	104,572	-	-	-	-
HUD	70,278	70,278	-	-	-	-
Non-Major Funds	1,507,696	2,111,593	(603,897)	603,898	1	(603,897)
Enterprise Fund	3,596	3,653	(57)	58	1	(57)
Internal Service Fund	91,679	94,797	(3,118)	3,117	(1)	(3,118)
Total All Funds	\$ 2,837,924	\$ 3,788,110	\$ (950,186)	\$ 950,187	\$ 1	\$ (950,186)

Figure 28 Three Year Fund Summary

Fund Balance

The Government Accounting Standards Board (GASB) is the agency charged with establishing accounting standards for governments. GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which establishes criteria for classifying fund balances into specifically defined categories and clarifies the existing governmental fund type definitions to improve the comparability of governmental fund financial statements. The Nation adopted Statement No. 54 during FY11.

Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily upon the extent to which the Nation is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. GASB 54 classification is only required for governmental funds. Therefore, no presentation is included on Internal Service Funds or Enterprise Funds as those balances are restricted by their individual purposes 100%. The categories and their purposes are:

- ❖ Non-spendable includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints, including inventories, prepaid assets and the corpus of permanent funds.
- ❖ Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors, donors, creditors or amounts constrained due to constitutional provisions or enabling legislation.
- ❖ Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal legislative action of the Tribal Council and does not lapse at year end.
- ❖ Assigned includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balance may be assigned by formal action of the Nation's Treasurer or through Tribal Council resolutions.
- ❖ Unassigned includes fund balance amounts within the General Fund which has not been classified within the above mentioned categories.

It is the Nation's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Nation uses committed, assigned, and lastly unassigned amounts of unrestricted fund balance in that order when expenditures are made.

The budgeted fund balance for the governmental funds is shown on the following page (see figure 29 on the following page). Each year, any unassigned fund balance expected gets budgeted into programs or areas in need to continue service levels. All assigned fund balances that are calculated at the final close of the previous year are redistributed in January as agreed upon by the Chief, Treasurer and Tribal Council. For any typical budget year there will not be any fund balance as revenues are budgeted at 100% use. For FY24, there is no fund balance. The Nation does not use fund balances for emergency funding. There is a separate cash reserve fund set aside at 1.75% of the total operating budget. The purposes of this fund are (1) plan for contingencies and unforeseen events, (2) maintain good standing with rating agencies/banks, and (3) ensure cash availability when revenue is unavailable.

**2024 Budgeted Sources and Uses of Funds by Fund Type
in Thousands of Dollars**

	Major Special Revenue Funds							Internal Service Fund	Total FY 2024 Budget
	General Fund	Self Governance DHHS	Self Governance DOI Roads	Department of Transportation	Housing & Urban Development	Nonmajor Governmental Funds	Enterprise Fund		
SOURCES OF FUNDS									
Intergovernmental	\$ -	\$ 483,449	\$ -	\$ 104,472	\$ 66,004	\$ 1,181,737	\$ -	\$ -	\$ 1,835,662
Property rentals	959	-	-	-	-	-	-	-	959
Motor fuel tax revenues	10,000	-	-	-	-	-	-	-	10,000
Taxes, licenses and fees	42,176	-	-	-	-	-	-	-	42,176
Interest	1,126	2,500	-	100	-	2,748	619	-	7,093
Dividends from component units	113,675	-	-	-	-	-	-	-	113,675
Third party revenues	-	345,983	-	-	-	400	-	-	346,383
Transfers in	54,825	-	-	-	1,578	135,879	1,840	11	194,133
Other	4,482	928	-	-	2,696	186,932	1,137	91,668	287,843
Total Financial Sources	\$ 227,243	\$ 832,860	\$ -	\$ 104,572	\$ 70,278	\$ 1,507,696	\$ 3,596	\$ 91,679	\$ 2,837,924
USES OF FUNDS									
Current operating:									
Tribal Government	\$ 335,299	\$ 387	\$ -	\$ -	\$ -	\$ 1,027,591	\$ -	\$ 85,458	\$ 1,448,735
Health Services	13,066	916,422	-	-	-	57,367	-	4,920	991,775
Education Services	49,337	-	-	-	-	105,945	-	1,422	156,704
Human Services	5,506	-	-	-	64	468,290	-	1,026	474,886
Community Services	57,338	25,862	-	104,572	70,214	452,400	3,653	1,971	716,010
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total Financial Uses	\$ 460,546	\$ 942,671	\$ -	\$ 104,572	\$ 70,278	\$ 2,111,593	\$ 3,653	\$ 94,797	\$ 3,788,110
Net Increase/(Decrease) in Fund Balance	\$ (233,303)	\$ (109,811)	\$ -	\$ -	\$ -	\$ (603,897)	\$ (57)	\$ (3,118)	\$ (950,186)
Beginning Fund Balance	233,303	109,811	-	-	-	603,898	58	3,117	950,187
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ (1)	\$ 1

Figure 29 Budgeted Fund Balance

The General Fund is projected to use \$233.3M in fund balance in FY24 to support the Nation’s operations and programs. This is only a projection for the use of these fund balances. Any General Fund not used before the end of FY24 will become the fund balance for FY25. This fund balance is mostly unassigned and it is CN policy to use these funds last when expenditures are made.

Self-Governance DHHS is projected to use \$97M in fund balance in FY24. Included are additional operating costs of clinic expansions. These are restricted and are constrained for specific purposes.

Non-Major Governmental Funds is projected to use \$603.9M in fund balance in FY24. The primary source of these funds is grants and awards from federal, state and local agencies as well as the Capital Projects Fund.

Revenues

Total revenues budgeted in uses for the Nation for the FY24 budget is \$3.788B as compared to \$3.5B for the FY23 budget. The major revenue sources of the Nation are presented in the following table (see figure 30 on the following page) followed by a description of the each major revenue source.

REVENUES	2022 Actual	2023 Budget	2024 Budget
Intergovernmental	\$ 1,204,974,467	\$ 2,159,211,127	\$ 1,835,661,940
Health 3rd Party	336,353,229	272,914,795	346,382,865
Dividends from Component Units	161,294,398	100,412,144	113,675,472
Charges for goods and services	68,406,737	87,407,129	92,168,180
Total Major Revenues	\$ 1,771,028,831	\$ 2,619,945,195	\$ 2,387,888,457

Figure 30 Major revenue sources

Intergovernmental revenues are grant revenues received from federal, state, private and other funding sources for operations of programs within the Nation. The Nation budgets the expected amount or awarded amount of revenues based on the award and planning documents. Programs are either forward funded or reimbursement grants. Forward funded programs receive the award money prior to completion of the activities with the known intent to be used as specified in the award documents. Reimbursement programs receive the award money after the Nation has expended resources for the completion of the project. Weekly drawdowns are completed to recoup the outlay of resources from the agencies providing the funding. Intergovernmental revenues account for 48.5% of the total FY24 budgeted revenues.

Health third party revenue is revenues received from third party payers, such as Medicare, Medicaid and other insurance providers for health services received. Health third party revenues account for 9.1% of the total budgeted FY24 revenues. The budgeted revenue amounts are based on the current year trends at the time the budgets are prepared.

Dividends from component units account for 3% of the total FY24 budgeted revenues. Governmental Revenue Entities in which the Nation is the sole or majority shareholder, and that are incorporated under Cherokee Nation law, shall issue a monthly cash dividend in the amount of 37% of net income with 2% set aside for the Cherokee Nation Sovereign Wealth Fund. Five percent (5%) of the dividend will be used exclusively for contract health services for Cherokee Nation citizens. In addition, the Board of Directors of such Governmental Revenue Entities will have the discretion to declare any special quarterly dividend that they deem appropriate. Dividends are budgeted based on a projected net income estimate from the Governmental Revenue Entities providing the dividend. A three year dividend analysis is shown in figure 31 below.

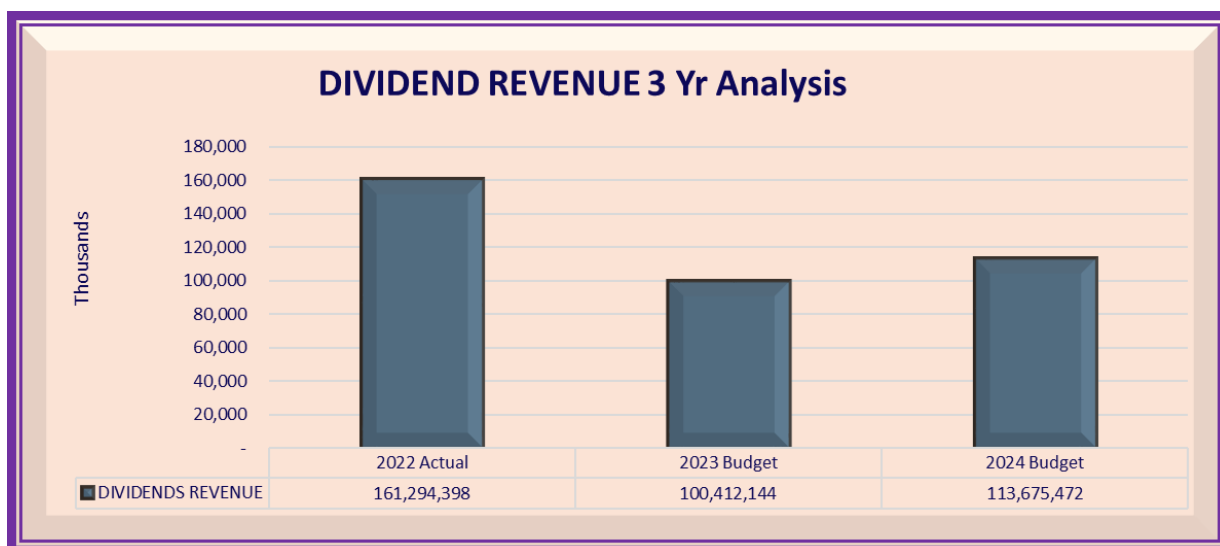


Figure 31 Dividend Revenue Three Year Analysis

Charges for goods and services are another major revenue source for FY24. These are the fees and charges collected by the Nation for various services offered throughout the programs. The total budgeted for FY24 represents 2.5% of the total budget.

The 3 year revenue tables will show consistency over the last couple of years. The following table (see figure 32 below) gives an overview of the General Fund. The green column reflects budgeted sources, and includes tribally funded sources of revenue, including business dividends and tax revenue. The orange column reflects budgeted uses, and the grey line is the net position effect. In the final approved budget, the General Fund has a balance of zero.

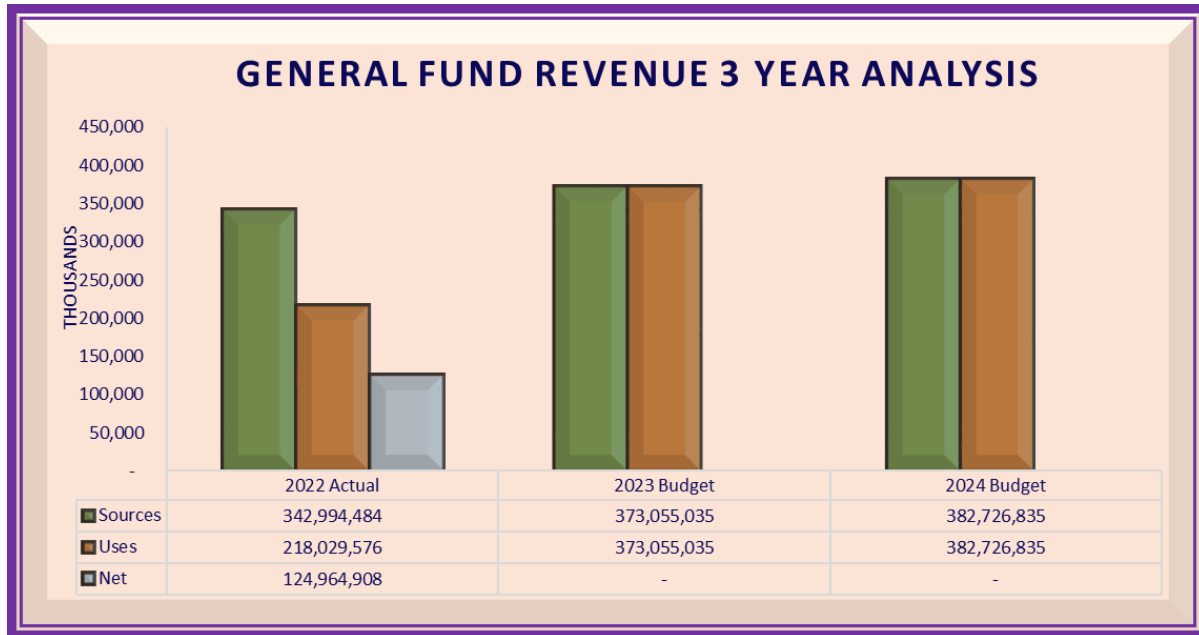


Figure 32 General Fund 3 Year Analysis

Tax Revenue includes Motor Fuels Tax, Tobacco/Other Tax and Motor Vehicle Taxes (see figure 33 below). Tax Revenue estimates for FY24, are expected to be an increase over FY23. Estimates for FY24 include \$10M in Motor Fuels, \$19.3M in Motor Vehicle Taxes, and \$17.2M in Tobacco/Other Taxes.

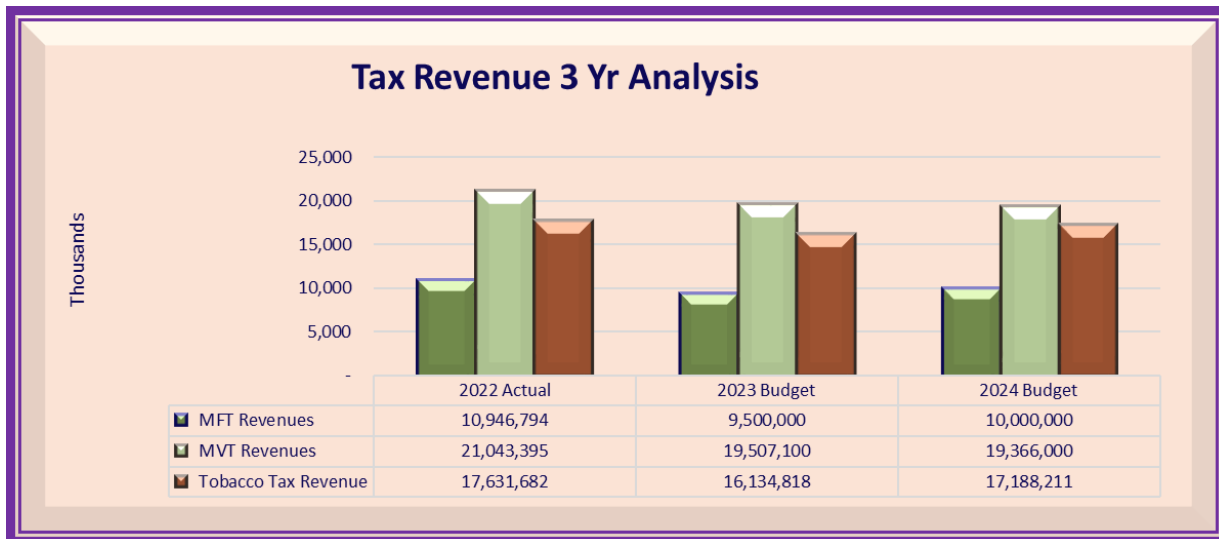


Figure 33 Tax Revenue 3 Year Analysis

This next table shows the trends in Grants/Compacts and Tribal Revenues (see figure 34 below). Tribal Revenue, the blue column, increased \$183.6M for FY24. Grants/Compacts Revenue, the green column, shows an increase of \$54.3M.

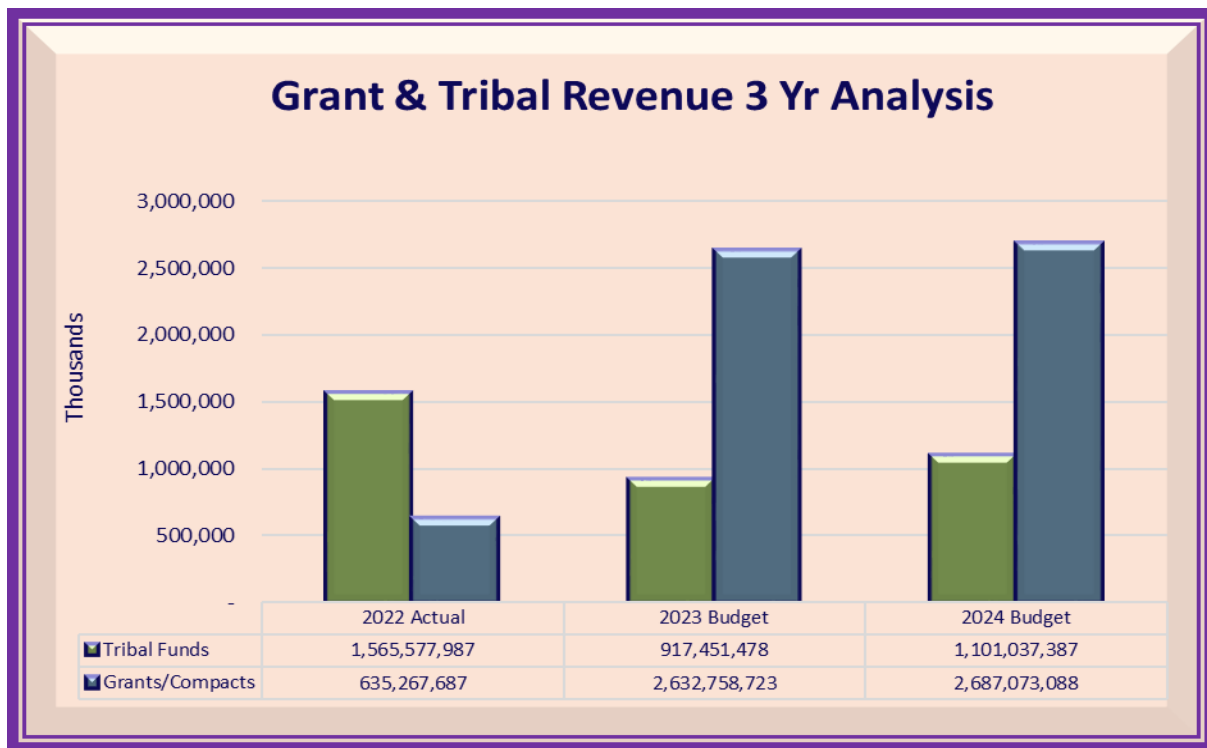


Figure 34 Grants and Tribal Revenues 3 Year Analysis

Long-Range Financial Plans

Since fiscal year 2013, the Cherokee Nation primary government has increased its total assets by approximately \$4 billion or 341.32%. The Nation’s long-term financial planning process involves a dedicated budgeting process that ensures discretionary resources are used to support the vision of the Nation: "Together: Community, Family, Culture." This planning process encompasses the annual financial budget process as well as long-term forecasting for use of the Nation’s resources. Each year after comprehensive budgets are submitted, the budgets are reviewed by a group and by Administration to ensure relevance and adherence to policy. Additionally, new ideas and efficiencies are continually being incorporated to further advance the Nation’s initiatives which include greater emphasis on housing, health care, careers and education.

Through expansion of its component units, the Nation works to establish a productive, sustainable economy for the citizens of the Nation. In addition to creating greater opportunities through its component units, the Nation has been successful in partnering with outside entities to attract new industries and create jobs within the Nation’s reservation.

Most annual operating budget documents focus on a single twelve month period where spending and revenue decisions made today will have effects that extend beyond the twelve month period. Because of that, the Cherokee Nation has made long-term forecasting an integral part of the Annual Comprehensive Budget Documents. A yearly review is conducted after the comprehensive budgets are submitted. The purpose of this policy is to (1) ensure on-going financial sustainability beyond a single fiscal year or budget cycle, and (2) achieve the Cherokee Nation’s organizational mission.

Many of the grants and initiatives created during the budget process are multi-year, meaning that they are budgeted over a period of several years. Some of these are for a period in excess of three years. Long-range planning becomes a factor when considering applying and accepting a grant or creating an initiative. The Cherokee Nation’s mission statement of “improving the quality of life for the next seven generations” comes into consideration.

Comparing budgets year over year, funding trends emerge and forecasts can be developed. Consideration must be given to the fact that much of the funds come from government entities, and it is very difficult to forecast with any real accuracy. Despite any possible inaccuracies, it is possible to determine potential funding levels over the next few years (see figure 35 below) since funding in some areas have remained constant or have been increasing over the previous years.

5 Year Funding Forecast					
Funding Sources	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
TRIBALLY FUNDED	382,726,835	147,924,425	155,011,713	162,099,001	169,186,290
MOTOR FUELS TAX	35,122,268	29,840,624	30,295,625	30,750,625	31,205,626
INDIRECT COST POOL	87,397,156	64,935,726	70,846,032	76,756,339	82,666,646
MOTOR VEHICLE TAX	42,696,716	37,070,723	39,140,750	41,210,776	43,280,803
ENTERPRISE	3,653,132	3,997,867	4,198,092	4,398,316	4,598,540
INTERNAL LEASE POOL	7,400,156	1,289,720	1,930,351	2,570,982	3,211,613
DEPT OF TRANSPORTATION	104,572,358	80,295,423	86,439,498	92,583,572	98,727,647
DOI GENERAL	20,652,069	14,455,711	14,551,647	14,647,582	14,743,518
DOI SELF GOVERNANCE ROADS		5,454,355	5,502,758	5,551,162	5,599,566
DOI SELF GOVERNANCE	59,289,664	20,987,197	21,414,735	21,842,273	22,269,811
DOI PL 102-477	454,343,046	446,848,182	454,910,104	462,972,027	471,033,949
IHS DISCRETIONARY	2,500,000	10,000	40,000	68,000	40,000
IHS SELF GOVERNANCE HEALTH	913,921,509	586,489,802	714,189,656	788,734,339	823,279,021
IHS SELF GOVERNANCE TEH	25,862,200	19,889,662	21,231,702	22,573,742	23,915,782
IHS SELF GOVERNANCE OFFICE	386,587	3,896,613	4,282,967	4,669,322	5,055,677
DHHS GENERAL	85,818,352	62,559,401	65,088,742	67,618,083	70,147,424
USDA	45,237,045	18,498,357	18,461,954	18,425,551	18,389,148
DEPT OF EDUCATION	1,802,225	900,864	844,636	788,408	732,180
HUD	71,478,168	39,509,605	41,096,270	42,682,936	41,096,270
EPA	2,064,823	2,370,873	2,330,099	2,289,325	2,248,552
DEPT OF LABOR	20,517,517	9,369,776	9,359,997	9,350,217	9,340,438
FEDERAL OTHER	51,779,425	10,001,413	10,404,302	10,807,191	11,210,080
STATE OF OKLAHOMA	1,062,082	721,944	656,156	590,368	524,579
PRIVATE	2,001,018	3,346,455	3,603,185	3,859,914	4,116,643
OTHER	285,000	234,290	238,787	243,283	247,779
PERMANENT FUNDS	9,100	9,000	8,900	8,800	8,700
CAPITAL PROJECTS	542,032,024	330,523,038	91,952,137	20,000,000	20,000,000
NEW DEBT SERVICE PAYMENTS		-	-	-	-
DEPT OF TREASURY	823,500,000	792,718,343	346,359,171	-	-
Grand Total	3,788,110,475	2,734,149,389	2,214,389,966	1,908,092,135	1,976,876,281

Figure 35 Five Year Funding Forecast

There are a few assumptions to this model. The overall revenue for the Cherokee Nation has been increasing over the last several years. Many of the programs being funded are from multi-year grants. Some of the funding areas are only dispersed as projects emerge, such as the Roads funding. Meaning

that the funding is there, but until a project is identified, there are no budgeted uses for those funds which cause the budget to fluctuate from one year to the next. The FRF funding will be utilized in FY24 and final expenses in FY25 resulting in a sharp drop for the remaining year. The Grants Services Department has been restructured over the last couple of years allowing the department to pursue new grants more effectively.

The Cherokee Nation anticipates that each fund in the following chart will maintain its minimum reserve levels for each of the three upcoming years. Comments are included in the chart below (see figure 36).

Fund Name	Will a Positive Balance be Achieved?			COMMENTS
	FY 2024	FY 2025	FY 2026	
General Fund	YES	YES	YES	Forecasts have been conservative for last year and this year. This conservative forecasting assures that the balance will remain positive. Recent revenue increases in this fund are due in part to additional taxes being collected for motor fuels tax.
Self-Governance DHHS	YES	YES	YES	Forecasts are constantly being reconsidered to ensure that Cherokee citizens are served through expanded services. Revenues and transfers in are adjusted accordingly.
Capital Projects Fund	YES	YES	YES	The Capital Projects funds two renovation projects of existing Child Development Centers in Tahlequah and Stilwell, and funds new centers in Pryor and Sallisaw. There are also two large capital projects for a new clinical facility in Salina and a new hospital in Tahlequah.
HUD	YES	YES	YES	FRF funds led to an increase to meet the growing need for housing program assistance.

Figure 36 Long-Term Fund Balances

Capital & Debt

Capital Expenditures

The Nation’s capital expenditures are defined as charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings fixtures, and other permanent improvements with a value in excess of \$5K and a useful life expectancy of greater than one year. These expenditures are to be capitalized and depreciated over their estimated useful lives. Purchased or constructed capital assets are valued at historical cost or estimated historical cost. Donated capital assets are recorded at fair value at the date of the donation. Title to certain property and buildings utilized by the Nation, such as Sequoyah High School, the Child Care Development Center, and other land is held by the federal government. Therefore, such assets are not reflected as capital assets in the accompanying financial statements. The Nation has chosen the straight-line depreciation method for its capital assets based on the estimated useful lives of the capital assets as follows:

<u>Class of Asset</u>	<u>Estimated Useful Life</u>
Buildings and improvements	20-50 years
Equipment	3-20 years
Land Improvements	30 years

Figure 37 Asset Classifications and Useful Life

The Cherokee Nation has the ability to request that land owned by the Nation and its component units be placed into trust status with the United States of America in Trust for the Cherokee Nation (trust status). If land is accepted into trust status, the Nation and its component units have the ability to continue using the property. Activities such as the Nation’s gaming activities can only be conducted on land held in trust status. When land is placed into trust status, the title to the property is transferred to the Federal Government. Under generally accepted accounting principles, this land is removed from the books of the Nation or its component units since the Nation no longer has title to the land. There are various parcels of land owned by the Nation and its component units that the Nation has requested to be placed into trust status. The cost basis of this land will be written off by the Nation when, and if, the property is accepted into trust status.

For purposes of this authorization, capital expenditures are defined by inclusion on a list of project accounting units. Funding for the listed projects remain in effect until the project is completed or the project is amended by action of the Council. Capital Projects funds are used to report resources that are used for major capital acquisition and construction separately from ongoing operational activities. The total Capital Budget for FY24 is \$753.6M. The largest capital funding sources are Capital Construction Projects with 71.9% and the Department of Transportation with 13.9% and IHS Self Governance Health with 10.3%. The list of project accounting units by funding source for the FY24 budget is as follows on the next page (see figure 38).

Capital Budget Programs/Projects	FY24 BUDGET
1010306 Facilities Improvement	\$ 5,000,000
1010464 Tribal Bridge Program	679,952
1012010 Ketcher Youth Shelter Repair	16,551
1012500 Land Acquisitions	1,904,549
1012501 Real Property Acquisitions	1,954,643
1012505 Land Acquisition & Improvement	45,062
1012506 Land Acquisitions Trust	157,510
1022020 MFT Reserves Roads	2,239,474
1052000 MVT Highways Const	10,695,872
3190000 SG DOT Roads	104,496,358
3190010 Roads Environmental Review	76,000
3232330 Pryor CDC Road Project	3,296,600
3329030 Health Equipment Replacement	77,525,993
3753300 Federal Transit Program	3,461,521
7961500 Pryor EHS Construction	1,200,000
7964600 Pryor CDC Construction	24,642,318
7964700 Tahlequah CDC Expansion	1,097,332
7964800 Sallisaw CDC Construction	15,526,937
7964900 Stilwell CDC Expansion	1,789,167
7964910 Catoosa Child Development Cntr	7,780,746
7965500 Tribal Complex Construction	19,000
7965510 Storm Shelter Vault Realty Dpt	153,452
7965700 Registration Dept Vault Expans	971,500
7967100 Salina Clinic Construction	62,429,509
7968300 Health Facilities Equipment	7,000,000
7968400 Stilwell Clinic Equipment	953,500
7968500 Stilwell Clinic Const	810,088
7968600 Stilwell Wellness Center	21,200,000
7968615 Salina Wellness Center	8,000,000
7969010 WW Hastings Hospital Const	378,528,475
7969020 Behavioral Hlth Resid Tx Ctr	9,930,000
Grand Total	\$ 753,582,109

Figure 38 Capital Projects

Facilities Improvement – Funds set aside from Special Dividends declared in prior fiscal years to update facilities around the Nation on an as needed basis. These funds are reserved until a need has been determined. Much of this budget goes to payroll for emergency construction workers in times of construction delays. *Operating effect: the effect isn't known as the projects have not been decided upon.*

Tribal Bridge Program – Funds for bridge, drainage and vehicular access projects across the 14 county reservation area through the Nation's General Fund. These funds are divided equally among 15 Tribal Council Members. *Operating effect: will not exist. These are one time funds given to infrastructure projects that do not belong to the Nation but do benefit the Nation's citizens.*

Ketcher Youth Shelter Repair – Funds for repairing the water damage sustained during the expansion started in 2017. These are the remaining funds being spent due to the delay that arose from the COVID pandemic. *Operating effect: will be minimal. These are one time funds given to infrastructure projects that do benefit the Nation’s citizens and could help generate grant revenue once the project is complete and the entire building is opened back up.*

Land Acquisitions – Funds from the Nation/United States Arkansas Riverbed settlement set aside by the Tribal Council via resolution for the purchase of real property by the Nation. This legislation also provides for an automatic trust corridor to which some of these funds can be targeted, however no corridor real property has been purchased. *Operating effect: will be minimal if exists at all.*

Real Property Acquisitions – Funds are for future land purchases as approved by the tribal government. *Operating effect: will be minimal if exists at all.*

Land Acquisitions & Improvement – Funds are used to increase the Cherokee Nation land base as approved by Tribal Government. These funds are set aside for land acquisitions and improvements to existing properties owned by Cherokee Nation. *Operating effect: will be minimal if exists at all.*

Land Acquisitions Trust – Funds from the existing surface lease for the future wind energy project located on the Chilocco property in Kay County held in trust for Cherokee Nation. *Operating effect: will be minimal if exists at all.*

MFT Reserves Roads – Funds for bridge, drainage and road projects on public roadways and is funded through the Nation’s Motor Fuel Tax Compact with the State of Oklahoma. These funds are divided equally among the 15 Tribal Council Members. *Operating effect: will not exist. These are one time funds given to infrastructure projects that do not belong to the Nation but do benefit the Nation’s citizens.*

MVT Highways Construction – Funds for bridge, drainage and road projects on public roadways and is funded through the Nation’s Motor Vehicle Tax Compact with the State of Oklahoma. These funds are divided equally among 15 Tribal Council Members. *Operating effect: will not exist. These are one time funds given to infrastructure projects that do not belong to the Nation but do benefit the Nation’s citizens.*

SG DOT Roads – Funds for the Nation’s Roads Department administration and construction including related expenses funded through the Federal Highway Administration grant. *Operating effect: will not exist. These are one time funds given to infrastructure projects that do not belong to the Nation but do benefit the Nation’s citizens.*

Roads Environmental Review – Funds for the Nation’s Environmental Protection Commission to conduct environmental tests and research for the Roads Department. *Operating effect: will not exist. These are one time funds given to infrastructure projects that do not belong to the Nation but do benefit the Nation’s citizens.*

Pryor CDC Road Project – Funds for the road and intersection advancement to access the new Child Development Center in Pryor, OK. *Operating effect: will not exist. These are one time funds given to infrastructure projects that do not belong to the Nation but do benefit the Nation’s citizens.*

Health Equipment Replacement – Funds to purchase equipment for the newly expanded Health Centers and necessary equipment replacements throughout the health system. *Operating effect: will be minimal but are currently unknown. New equipment will allow health facilities to offer more services with quicker turnaround time. Replacing old equipment should help generate more revenue.*

Federal Transit Program – Funds to purchase buses and vehicle insurance as well as contract services with area transit agencies to provide transportation to the Nation’s citizens. The buses bought are titled in the

Nation's name but operated and maintained by the transit agencies. *Operating effect: will not exist as this is a yearly investment of contract services and capital acquisitions.*

Pryor EHS Construction – Funds to construct a new Early Head Start facility in Pryor, OK. The current facility is in need of replacement due to age and condition of the facility. The new facility will allow for additional students and increased classroom capacity. *Operating effect: once construction is completed, it is anticipated that this will impact the operating budget through additional grant revenue due to additional services benefitting the Nation's citizens*

CDC Construction and Expansion – These funds are for construction of the new Child Development Centers in Pryor and Sallisaw and for the expansion of the existing centers in Tahlequah and Stilwell. *Operating effect: once construction and expansion are completed, it is anticipated that this will impact the operating budget through additional grant revenue due to additional services benefitting the Nation's citizens.*

Catoosa Child Development Center – Funds to construct a new Child Development Center to be located in Catoosa, OK. *Operating effect: once construction and expansion are completed, it is anticipated that this will impact the operating budget through additional grant revenue due to additional services benefitting the Nation's citizens.*

Tribal Complex Construction – Funds to complete the second floor and remodeling project of the Tribal Complex. *Operating effect: once construction is completed, will increase operating expenditures as the planned facility is larger than the existing facility.*

Storm Shelter Vault Realty Dept – Funds to build a storm shelter/vault for the new location housing the Realty Department. *Operating effect: once construction is completed, will increase operating expenditures as the planned facility will be larger than the existing facility.*

Registration Dept. Vault Expansion – Funds to expand and renovate the Registrations Vault. *Operating effect: it is anticipated that this will not have an impact as this will just allow the Cherokee Nation to preserve registration archives better for future generations.*

Salina Clinic Construction – Funds to construct a new clinic facility in Salina, Ok. *Operating effect: once construction is completed, it is anticipated that this will impact the operating budget through additional grant revenue due to additional services benefitting the Nation's citizens.*

Health Facilities Equipment – Funds to add equipment to the newly constructed health facilities. As each phase of the new CN Outpatient Health Clinic is completed, new equipment would need to be purchased to fill these areas. *Operating effect: new equipment will help generate new income there by adding revenue to the location where it is located.*

Stilwell Clinic Construction and Equipment – Funds to expand and renovate the Stilwell Health Clinic. *Operating effect: once construction is completed, it is anticipated that this will impact the operating budget through additional grant revenue due to additional services benefitting the Nation's citizens.*

Stilwell Wellness Center – Funds to build a wellness center in Stillwell, OK. *Operating effect: once construction is completed, it is anticipated that this will impact the operating budget through additional grant revenue due to additional services benefitting the Nation's citizens*

Salina Wellness Center – Funds to build a wellness located in the new Salina Clinic. *Operating effect: once construction is completed, it is anticipated that this will impact the operating budget through additional grant revenue due to additional services benefitting the Nation's citizens*

WW Hastings Hospital Construction – Funds to construct the new health hospital facility in Tahlequah, OK. *Operating effect: once all phases are completed, it is estimated that this will impact the operating budget in additional grant revenue from IHS.*

Behavioral Health Residential Treatment Center – *Operating effect: once construction is completed, it is anticipated that this will impact the operating budget due to offering additional services benefitting the Nation’s citizens*

Impact of Capital Investments on Operating Budget

Capital Investments as defined in the previous section are all purchases with a value of \$5,000 or more including land, buildings, equipment, improvements of land or buildings or other permanent improvements. Many of the investments are projects to improve land, buildings or other structures for the service of the Cherokee citizens. Some of the capital budgets remain the same year over year to try to meet the consistent need for constant improvements.

One of the biggest investments for FY24 is the construction fund for the new hospital facility in Tahlequah. The impact to the operating budget is estimated to increase with additional third-party revenues to be received. No estimates have been made yet of the impact of utility costs, equipment costs, service costs and payroll. Because the additional operating funds are anticipated to cover these costs, there will be no negative impact to the Nation’s annual operating budget.

Two other yearly investments, Self-Governance Department of Transportation Federal Highway Roads and Tribal Transportation Program (Formerly IRR) Roads Construction, are not anticipated to have any impact on the operating budget. These two investments help build bridges, roads, and water runoff projects. These funds pay for payroll and materials for these improvements. The city or county in which the project is underway is responsible for supplying the equipment for the new structure. There will be no future impact on the operating budget as these new roads and bridges and other structures are left to the city or the county to maintain upon completion.

Many of the capital investments are budgeted to remain the same year over year. These budgets have little impact on the operating budget. Land Acquisitions is used to purchase available land within the 14-county reservation to be used at a future date. The Federal Transit Program is an investment to offer transportation for Cherokee citizens. The Program takes care of its own operating budget. The CDC Construction investment is an investment to ensure the structures are expanded or services are now available in additional locations for Cherokee and other Native Americans. There is an annual investment budget for the Health Equipment used at clinics within the 14 counties. Health is an ever-changing field and new equipment purchases are necessary as technology changes to meet the different needs of the citizens.

Many departments purchase capital acquisitions to fulfill the services each department offers. Vehicles, computer servers, buildings, and other equipment are assessed with a life cycle. Repairs, maintenance and eventually replacement costs are assessed and operating budgets are impacted accordingly. Vehicles and equipment are budgeted with a repair and maintenance on the yearly budget. Operating budgets include space cost for buildings and other structures. These space costs include maintenance, utility costs and cleaning costs associated with the use of the building.

Debt

During August of FY16, the Nation entered into a \$170M loan agreement with Bank of Oklahoma to provide funding for the construction of the new health care facility in Tahlequah, OK. The term of the agreement was for 7 years. The Nation was able to pay off the debt in FY22.

The Nation just entered into a \$200M loan agreement for construction of the new hospital at the beginning of FY 2023. The Nation has no debt limit other than that all debt must be authorized by the Tribal Council.

Departmental Information

Position Summary Schedule

The full time equivalents (FTEs) of the Nation are shown by Department. The FTE count includes all classes of employees including full time, part time, temporary, contract and elected officials. The staffing summary is rounded to the nearest whole number (see figure 39 below).

Department	Variance				
	Actual FY 2022	Actual FY 2023	Budget FY 2024	FY 24 Bud vs FY 23 Act	
OFFICE OF THE CHIEF	57	74	78	4	1
TRIBAL COUNCIL	21	21	21	-	
TRIBAL COURTS	18	29	27	(2)	2
OFFICE OF THE ATTORNEY GENERAL	74	79	56	(23)	3
EDUCATION SERVICES	329	339	337	(2)	4
HEALTH SERVICES	2,965	3,003	3,258	255	5
FINANCIAL RESOURCES	117	117	122	5	6
TRANSPORTATION & INFRASTRUCTURE	65	67	68	1	7
HUMAN RESOURCES	76	87	87	-	
MANAGEMENT RESOURCES	87	92	98	6	8
COMMERCE SERVICES	57	41	41	-	
HUMAN SERVICES	508	540	608	68	9
GOVERNMENT RESOURCES	73	84	82	(2)	10
MARSHAL SERVICE	79	205	235	30	11
ENVIRONMENTAL PROTECTION COMMISSION	-	-	-	-	
GAMING COMMISSION	63	63	63	-	
INFORMATION TECHNOLOGY	139	152	170	18	12
CAREER SERVICES	301	342	345	3	13
TAX COMMISSION	74	80	86	6	14
ELECTION COMMISSION	4	6	5	(1)	15
CHEROKEE PUBLICATIONS	14	16	15	(1)	16
INDIAN CHILD WELFARE	-	-	-	-	
SECRETARY OF NATURAL RESOURCES	78	86	88	2	17
LANGUAGE	105	173	183	10	18
PUBLIC HEALTH	-	172	159	(13)	19
Total Positions	5,304	5,868	6,232	364	

Figure 39 FY24 Staffing Summary

Notes: Variance FY24 vs. FY23

- 1 Added 1 Archivist, 3 Admin Ofcrs, 1 Secretary of Housing offset by eliminating 1 Special Projects Ofc vacant > 12 mnths
- 2 Eliminated 2 new TBD positions from 2022 never filled
- 3 2 Asst Ag's added due to McGirt ruling offset by the transfer of 25 Juvenile Justice positions to Marshal Svc
- 4 Added 4 School Community Spec, 4 School Community Spec, 1 Director Grant Projects, 3 Scholarship Advisors, 1 School based Spec & 12 X-tra duty contracts offset by eliminating 12 Admin/Clerk positions vacant >12 mnths
- 5 Added 2 Health Claims billers, 2 certified Coders & an Admin Asst, 8 Health IT Specialist, 221 direct Care position to all 10 clinic , 13 Community Health/Prev position transferred to Direct Care, 4 Security Guard, 2 Bus Ops, 2 TBD, 1 Biomed Tech, 1 Contract analysts, & 6 Accounting & Credentialed positions offset by eliminating 8 vacant Public Health Educators position now covered in Public Health
- 6 Added 2 Financial Analysts, 1 File Clerk, 1 Accounting Asst & 1 Contracts Spec
- 7 Added 1 Environmental Engineer
- 8 Added 1 Planning & Dev coord, 1 Project Mngr, 2 custodians & 2 maintenace workers due to new buildings
- 9 Added 58 CDC positions due to expansions of 4 centers, 2 Admin Supervisors and 1 Spec Projects Ofcr, 4 Victims Advocates & 3 Family Advocates added due to new grants
- 10 Added 1 SG Assistant to the Chief, and eliminated 3 new Clerk position from 2023 never filled
- 11 25 Juvenile Justice positions transferred in and added 3 Paramedics & 2 Communications Officer
- 12 Call Center added in FY23 4 new psotions, 14 Health Analytics positons added
- 13 Added 3 LPN & 2 Security Guards, offset by eliminating 2 new TBD positions from 2023 never filled
- 14 Added 5 Tax Agents & 1 Supervisor (new Cattosa office opening)
- 15 1 vacant > 12mth security ofcr position eliminated
- 16 Eliminated 1 Intern position
- 17 Added 4 TBD postions due to new grant offset by eliminating 2 new TBD positions from 2023 never filled & 1 Natural Res Tech vacant >12mnths
- 18 Added 2 Speaker Service Spec, 2 Master Speaker & 1 Food Svc positions, 4 Teachers & 1 Student Worker
- 19 13 Community Health/Prev position transferred to Health Services

Department Descriptions

Office of the Principal Chief

Department Overview

The Office of the Principal Chief (OPC) is responsible for the planning, development and conduct of all governmental functions for the Executive Branch of the Cherokee Nation. This office also sets and prioritizes the agendas and strategies for the Cherokee Nation departmental components that provide direct products and services. The Executive Administration Department, one of the three branches of Cherokee Nation Government, is comprised of elected/appointed officials and their Tribal Employee support staff and is the core, governmental structure of the Cherokee Nation.

The Executive Branch of Government is a constitutionally defined role within the Cherokee Nation. Working in concert with the Legislative and Judicial Branches of Government, all operations, management, and planning services required by the Tribe are conducted herein to provide for the

wellbeing of the Cherokee Nation, its population, and resources. This department partners with all other Cherokee Nation governmental entities, departments and subsidiaries, Cherokee Nation communities and their related organizations, other federally recognized tribes and federal, state and local government entities on projects and issues of all types and scopes. This department consists of the Office of the Principal Chief, Deputy Chief, Secretary of State, along with Government Relations, Community and Cultural Outreach, Special Projects and Communications.

Government Relations (GR) is under the direction of the Secretary of State and collaborates with Cherokee Nation (CN) Administration and Cherokee Nation Businesses (CNB), respectively, to ascertain their priorities and assists in developing and executing strategies to help advance their priorities before federal and state bodies. GR is also responsible for many CN events, special projects, voter registration, attends At-Large meetings, liaises between Tribal Council and the Administration, oversees nominations on the tribal, federal, and state levels, and manages charitable and political donations.

Communications exists to protect and promote the image of the Cherokee Nation to both internal and external publics. The Communications department provides press releases, responds to media inquiries, monitors internal communications to employees and produces both internal and external publications, videos, and other projects. Communications also manages the closed-circuit television program CNTV, CN YouTube channel and produces a Cherokee language radio show called “Cherokee Voices.”

Key Trends and Challenges Impacting the Department

- ❖ Increasing numbers of high-priority projects, needs, and emergencies requiring attention
- ❖ Strengthening relationships with government entities and organizations

Goals and Objectives

- ❖ To assure that the Cherokee Nation and its citizens receive the proper governmental assistance as mandated by the Cherokee Nation Constitution as well as the rules, regulations, and policies of the Principal Chief
- ❖ Advancing tribal and CNB priorities before federal and state bodies
- ❖ Acting as the liaison between the Tribal Council and the Administration
- ❖ Overseeing nominations on the tribal, federal, and state levels and managing charitable and political donations
- ❖ Assure that Administration receives the technical and administrative support it needs in order to provide for efficient and proper governance for the Nation and its affiliated entities
- ❖ Increase positive news coverage and positive social media presence for the Cherokee Nation as well as Cherokee Nation programs

Primary Services

- ❖ Planning, coordination and management of comprehensive Tribal operations and activities
- ❖ Coordinating with relevant departments to develop comments, testimony, proposed legislation and correspondence
- ❖ Engaging with federal and state officials
- ❖ Assists the Executive branch in conducting its government enabling functions
- ❖ Providing support for administration and programs in media coverage and communicating with the Cherokee citizens

Key Performance Measures

Office of the Chief			
	FY22 Actuals	FY23 Budget	FY24 Budget
# of Cherokee communities	14 Reservation / 25 At-Large	14 Reservation / 25 At-Large	14 Reservation / 25 At-Large
Cemetery Preservation	97	100	100 - 110

Figure 40 Office of the Chief Performance Measures

Office of the Principal Chief Organizational Chart

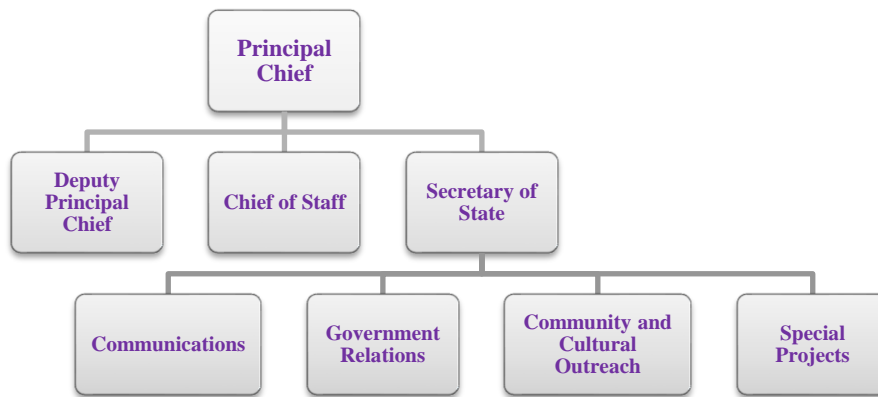


Figure 41 Office of the Principal Chief Org Chart

The Office of the Principal Chief’s funding is shown in the table below (see figure 42) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
FEDERAL OTHER	\$ -	\$ 34,697,876	\$ 34,648,528
HUD	-	195,438	244,872
IHS SELF GOVERNANCE HEALTH	100,770	102,260	102,288
INDIRECT COST POOL	1,615,174	2,692,966	2,717,647
MOTOR VEHICLE TAX	768,900	850,480	-
PRIVATE	-	46,285	-
TRIBALLY FUNDED	12,087,510	18,972,723	18,181,204
USDA	121,367	236,573	-
Grand Total	\$ 14,693,720	\$ 57,794,601	\$ 55,894,539

Figure 42 Office of the Principal Chief Funding by Funding Source

The table below (see figure 43 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 25,585	\$ 86,050	\$ 27,500
BUILDING LEASE	11,355	36,040	34,789
CAPITAL ACQ <5K	87,764	64,173	50,841
CAPITAL ACQUISITIONS	146,304	10,164,036	10,085,194
CLIENT SERVICES	2,492,780	1,028,780	701,001
CONTRACTS	2,140,438	32,662,211	31,410,400
CONTRIBUTIONS	3,087,041	3,376,112	3,229,412
DEPRECIATION	1,555	800	800
FOOD COST	70,892	162,250	144,375
INDIRECT COST	750,744	829,360	841,038
INSURANCE	33,903	(31,260)	(33,210)
INTERNET	13,865	13,273	19,254
LEASE EQUIPMENT	5,665	4,662	18,962
MAILING COST	43,809	55,469	47,855
OTHER EXPENSES	492	20,412	17,700
PRINTING/COPYING	10,171	53,050	48,876
RECRUITMENT	258	1,000	-
REPAIRS/MAINT	4,256	12,000	10,600
SALARIES/FRINGE	4,679,082	7,141,566	7,386,316
SPACE COST	373,054	623,186	544,053
STAFF DEVELOPMENT	9,141	101,262	112,719
SUPPLIES	324,519	688,374	503,609
TELEPHONE	79,711	86,404	98,370
TRANSPORTATION	94,868	115,535	105,000
TRAVEL	200,112	494,006	483,235
UTILITIES	6,356	5,850	5,850
Grand Total	\$ 14,693,720	\$ 57,794,601	\$ 55,894,539
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
COMMUNICATIONS	15	19	23
COMMUNITY AND CULTURAL OUTREACH	16	15	15
GOVERNMENT RELATIONS	11	12	17
PRINCIPAL CHIEF	14	20	22
Grand Total	56	66	77

Figure 43 Summary Budget Data – Office of the Principal Chief

Tribal Council

Department Overview

The Tribal Council (Council) of the Cherokee Nation is the legislative body of the Cherokee Nation. The main purpose of the legislative branch is to create, pass and amend laws which it shall deem necessary

and proper for the good of the Nation. One of the key legislative acts approved on an annual basis and modified each month is the comprehensive budget act.

Key Trends and Challenges Impacting the Department

The key trend and challenge facing the Council of the Cherokee Nation is the continued growth of constituents and needs versus the stagnant and in some cases reduced funding to meet these needs. Current priorities and future stability are considered in all decisions of the Tribal Council.

Goals and Objectives

The objectives of the Tribal Council include providing maximum services to citizens while supporting the long-term goal of stability and continuation of services in the future.

Key Performance Measures

Tribal Council			
	FY22 Actuals	FY23 Budget	FY24 Budget
Committee Meetings Attendance	97%	95%	96%
Council Meetings Attendance	96%	93%	95%

Figure 44 Tribal Council Performance Measure

Expenditures and Authorized Positions

The Tribal Council’s funding is shown in the table below (figure 45) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
INDIRECT COST POOL	\$ 1,419,237	\$ 1,743,000	\$ 1,814,000
MOTOR VEHICLE TAX	715,822	898,268	900,000
TRIBALLY FUNDED	2,763,719	3,336,118	3,397,000
Grand Total	\$ 4,898,779	\$ 5,977,386	\$ 6,111,000

Figure 45 Tribal Council Funding by Funding Source

The table following (see figure 46 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 915	\$ 3,000	\$ 2,500
CAPITAL ACQ <5K	1,115	6,000	4,000
CLIENT SERVICES	94,397	85,000	95,000
CONTRACTS	231,555	300,000	300,000
CONTRIBUTIONS	1,406,152	1,683,876	925,000
DEPRECIATION	608	-	-
FOOD COST	17,102	40,000	40,000
INDIRECT COST	191,142	233,949	241,437
INSURANCE	36,543	37,600	37,600
INTERNET	462	-	-
LEASE EQUIPMENT	7,392	16,000	13,000
MAILING COST	11,318	9,500	10,500
OTHER EXPENSES	11,770	7,371	6,839
PRINTING/COPYING	5,065	5,500	6,500
REPAIRS/MAINT	-	2,700	1,700
RESERVED BY APPROPRIATION	-	-	750,000
SALARIES/FRINGE	2,412,962	2,951,590	3,093,724
SPACE COST	92,739	100,000	100,000
STAFF DEVELOPMENT	12,961	29,000	17,000
SUPPLIES	24,837	37,000	37,000
TELEPHONE	53,538	55,000	55,000
TRANSFERS	17,000	17,000	17,000
TRANSPORTATION	172,302	207,300	207,200
TRAVEL	96,904	150,000	150,000
Grand Total	\$ 4,898,779	\$ 5,977,386	\$ 6,111,000
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
TRIBAL COUNCIL	21	21	21
Grand Total	21	21	21

Figure 46 Summary Budget Data – Tribal Council

Tribal Courts

Department Overview

The Judicial Branch is made up of the District Court (or trial court) and the Supreme Court (or appellate court) of the Cherokee Nation. These courts provide the forums for settling legal disputes and is responsible for interpretation and application of law. The Court Clerk’s office serves to receive and file cases to be placed on a court docket for hearing.

Key Trends and Challenges Impacting the Department

A challenge the court is already experiencing is a shortage of office space. We anticipate the court’s budget will also be impacted as cases filed and workload continually increases.

Goals and Objectives

The goal of the Court Clerk’s office is to maintain integrity of the office and to ensure that cases filed are maintained and placed on a docket for hearing in a timely manner; to interpret the law fairly and with equal regard for all persons to whom the law applies; and to serve Cherokee citizens by communicating the law, and by upholding the principles of justice and the Cherokee Constitution.

Primary Services

Serves as a forum for citizens to file actions and or disputes for hearing before the court. Primary purpose is to serve the Cherokee Citizens by ensuring equal justice under the laws of the Nation.

Key Performance Measures

Tribal Courts			
	FY22 Actuals	FY23 Budget	FY24 Budget
Number of new District Court cases filed	6,962	6,555	6,700
Number of new Supreme Court cases filed	9	12	12

Figure 47 Tribal Courts Performance Measures

Tribal Courts Organizational Chart

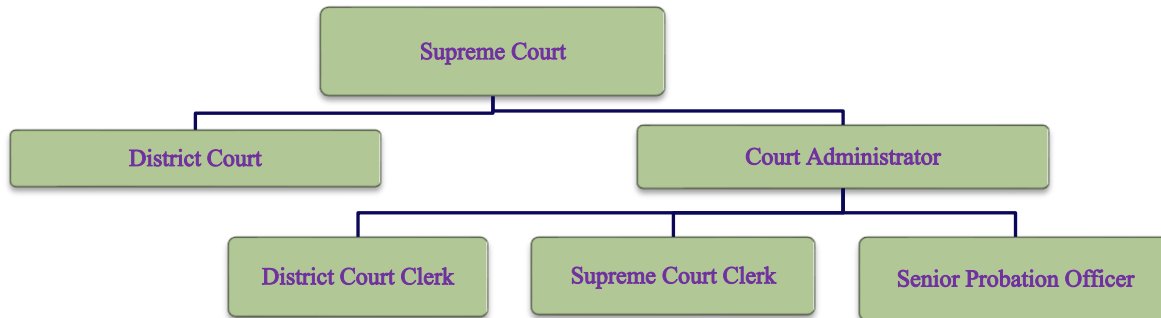


Figure 48 Supreme Court Org Chart

Expenditures and Authorized Positions

The Tribal Courts’ funding is shown on the following page (see figure 49) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DOI SELF GOVERNANCE	\$ -	\$ 10,000,000	\$ 10,000,000
TRIBALLY FUNDED	2,899,754	4,280,339	4,324,286
Grand Total	\$ 2,899,754	\$ 14,280,339	\$ 14,324,286

Figure 49 Tribal Courts Funding by Funding Source

The table following (see figure 50 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 2,384	\$ 2,500	\$ 2,500
CAPITAL ACQ <5K	5,521	2,085,000	2,085,000
CAPITAL ACQUISITIONS	22,625	-	-
CONTRACTS	895,223	8,244,398	7,832,073
FOOD COST	-	2,500	2,500
INDIRECT COST	283,185	822,979	915,178
INSURANCE	966	3,898	3,898
INTERNET	425	-	-
MAILING COST	2,124	-	-
OTHER EXPENSES	(22,295)	-	-
RECRUITMENT	201	-	-
REPAIRS/MAINT	38	-	-
SALARIESFRINGE	1,376,784	2,086,614	2,470,687
SPACE COST	162,238	175,000	175,000
STAFF DEVELOPMENT	1,735	15,000	15,000
SUPPLIES	51,511	595,000	575,000
TELEPHONE	16,684	47,000	47,000
TRANSPORTATION	95,316	96,700	96,700
TRAVEL	5,090	103,750	103,750
Grand Total	\$ 2,899,754	\$ 14,280,339	\$ 14,324,286
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DISTRICT COURT	10	20	18
SUPREME COURT	7	9	9
Grand Total	17	29	27

Figure 50 Summary Budget Data – Supreme Court

Other Boards and Commissions

Department Overview

Other Boards and Commissions contains the Arkansas Riverbed Project. The Arkansas Riverbed Authority (ARB) is an entity created jointly by the Chickasaw, Choctaw and Cherokee Nations to administer the tribally owned stretch of the Arkansas River between Muskogee, Oklahoma and Fort Smith, Arkansas.

Funding for the ARB comes from litigation support, and provides assistance for litigation, negotiation or administrative proceedings to protect, defend or establish their rights and protect tribal trust resources guaranteed through treaty, court order, statute, executive order or other legal authorities. The ARB assists tribes and the United States in procuring the services of experts to conduct studies, research or collect data for presentation in litigation or administrative proceedings along the Arkansas Riverbed.

Key Performance Measures

Other Boards and Commissions			
	FY22 Actuals	FY23 Budget	FY24 Budget
This group provides technical assistance only as requested; therefore performance measures are not tracked nor budgeted.	-	-	-

Figure 51 Boards and Commissions Performance Measures

Expenditures and Authorized Positions

The Other Boards and Commissions’ funding is shown in the table below (see figure 52).

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DOI SELF GOVERNANCE	\$ 227,410	\$ 255,129	\$ 255,129
INDIRECT COST POOL	(3)	-	-
Grand Total	\$ 227,407	\$ 255,129	\$ 255,129

Figure 52 Other Boards and Commissions Funding by Funding Source

The following table (see figure 53 below) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CONTRACTS	\$ 227,410	\$ 229,172	\$ 229,172
INDIRECT COST	-	2,719	2,719
INTERNET	(3)	-	-
SUPPLIES	-	23,238	23,238
Grand Total	\$ 227,407	\$ 255,129	\$ 255,129
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
The positions within this division total less than one FTE.	-	-	-
Grand Total	-	-	-

Figure 53 Summary Budget Data – Other Boards and Commissions

Office of the Attorney General

Department Overview

The Office of the Attorney General (OAG) represents the Cherokee Nation in all criminal, juvenile, and civil cases in any court where the Nation is a party. The OAG provides general legal advice to the Departments, Boards and Commissions of the Cherokee Nation. The AG’s office does not provide individual legal services to citizens but represents the tribe as a whole.

One Fire Victim Services offer a variety of services including but not limited to emergency housing, assistance with permanent housing, legal and advocacy.

The Department of Juvenile Justice works with juveniles who are referred to the department from a variety of sources including law enforcement, parents, schools, the court and other Cherokee Nation departments.

Primary Services

The OAG’s primary services include representing the Nation in all cases in which it is named, providing general legal advice to the Departments, Boards and Commissions of the Nation, prosecutorial duties, contractual assessments, and any issues to arise concerning the overall welfare and jurisdictional crisis of the Nation.

Juvenile Justice’s primary services include intake services, referral services, and probation for court-involved youth. The department works closely with other Tribal departments to provide holistic, wrap-around services to juveniles and their families/guardians to provide the best possible outcomes.

Key Trends and Challenges Impacting the Department

- ❖ Drastically increased criminal and juvenile prosecution due to Reservation status.
- ❖ High profile litigation including, UKB cases, Opioid cases, Juul cases, ICWA defense, and cases that continue to attack Cherokee Nation’s Reservation.
- ❖ Oversee the on-going Sex Offender Registration Program, which has greatly expanded due to Reservation status.
- ❖ Assist with the assertion of environmental rights of the Nation
- ❖ Continue to develop victim’s rights initiatives and domestic violence programs.
- ❖ Bogus Check Program
- ❖ Initiating civil litigation to recover costs for the Nation.

Office of the Attorney General Organizational Chart

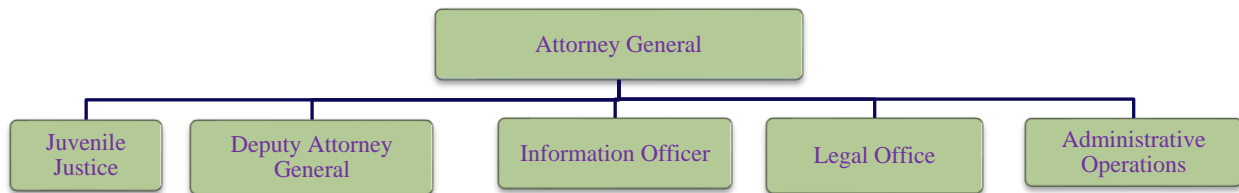


Figure 54 Office of the Attorney General Org Chart

Goals and Objectives

- ❖ Protect and defend the sovereignty of the Cherokee Nation.
- ❖ Protecting the Nation’s families and communities through tribal criminal prosecutions and needed referrals to U.S. Attorneys.
- ❖ Protect Nation’s children through juvenile systems (tribal & state courts), increase presence in out-of-state cases.
- ❖ Facilitate the workflow of other departments by providing timely, responsive assistance.
- ❖ Defend the Nation’s resources in any action brought against the Nation.
- ❖ Educate and enlighten communities, lawyers, and other professionals regarding the Nations’ legal jurisdiction, history, and interest.
- ❖ Develop and maintain an expert team of tribal legal professionals through continued training.

- ❖ Exercise jurisdiction through implementation of child support enforcement in cases being brought before the Cherokee Nation District Court.
- ❖ Promote the general welfare of the Cherokee people.
- ❖ Generate community interaction to ensure a thriving partnership with state and local governments to foster healthy communities.

Key Performance Measures

Criminal Cases			
	FY22 Actuals	FY23 Budget	FY24 Budget
Criminal Cases	360	378	400
Juvenile Cases	20	21	25
Probates	10	11	15
Probation Cases	437	459	475

Figure 55 Office of Attorney General Key Performance Measures

Major Financial or Programmatic Changes Occurring In This Budget

Major changes in the budget in all areas due to the McGirt & Hogner decisions, which clarified that the Cherokee Nation was never disestablished and has primary criminal jurisdiction over all Indians who commit crimes inside the Cherokee Reservation.

We have increased our staff, and every other budgeted line item to support the increased staff. We continue to monitor and add staff to accommodate the influx of cases due to McGirt/Hogner.

Expenditures and Authorized Positions

The Office of the Attorney General’s funding is shown below (see figure 56) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
FEDERAL OTHER	\$ -	\$ 1,022,041	\$ 663,022
INDIRECT COST POOL	1,898,446	3,151,059	3,269,110
TRIBALLY FUNDED	2,605,911	4,395,253	4,527,116
Grand Total	\$ 4,504,356	\$ 8,568,353	\$ 8,459,248

Figure 56 Office of the Attorney General Funding by Funding Source

The table below (see figure 57 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 350	\$ -	\$ -
BUILDING LEASE	-	-	-
CAPITAL ACQ <5K	693	-	-
CAPITAL ACQUISITIONS	103,105	105,000	105,000
CONTRACTS	355,335	1,021,754	1,013,046
DEPRECIATION	-	-	-
FOOD COST	1,197	3,500	3,500
INDIRECT COST	230,798	469,701	445,908
INSURANCE	1,844	12,200	12,200
INTERNET	642	30,000	30,000
LEASE EQUIPMENT	12,414	27,500	27,500
MAILING COST	4,858	9,000	9,000
OTHER EXPENSES	13,338	88,800	88,800
PRINTING/COPYING	3,406	21,000	21,000
RECRUITMENT	1,513	2,500	2,500
REPAIRS/MAINT	830	2,000	2,000
SALARIES/FRINGE	3,369,652	5,887,350	5,828,994
SPACE COST	118,774	200,000	200,000
STAFF DEVELOPMENT	88,841	180,000	180,000
SUPPLIES	93,812	179,260	169,000
TELEPHONE	62,282	104,000	104,000
TRANSPORTATION	27,794	111,800	111,800
TRAVEL	12,881	112,988	105,000
Grand Total	\$ 4,504,356	\$ 8,568,353	\$ 8,459,248
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ATTORNEY GENERAL	74	77	56
Grand Total	74	77	56

Figure 57 Summary Budget Data – Office of the Attorney General

Education Services

Department Overview

Cherokee Nation Education Services works to cultivate the development of skilled and knowledgeable Cherokees through administration of programs that focus resources on serving people of all ages.

- ❖ Head Start: Prepares pre-k children for school
- ❖ Sequoyah Schools: Operates a residential option comprehensive high school for Native American students in grades 9-12
- ❖ College Resource Center: Provides Scholarships to qualified Cherokee students attending an accredited college or university
- ❖ Johnson O'Malley (JOM): Provides supplemental and/or operational support to public schools within Cherokee Nation boundaries
- ❖ Cultural Resource Center: Educates Cherokee citizens and the public on Cherokee language, history, and culture promotion with emphasis on valid presentation of Cherokee and culture.

Major Financial or Programmatic Changes Occurring In This Budget

- ❖ Restructuring the JOM and Cultural Resources programs to increase programming offered by adding additional Cultural Specialists and School/Community Specialists. Each bring a unique background in areas of Cherokee art, history, and culture.
- ❖ Restructuring College Resources into two components to better utilize staff expertise. The scholarship division will process scholarship applications and engage in student advisement to aid in removing academic and financial barriers to their educational pursuits. The Outreach division will focus on recruiting and promoting the scholarship programs and creating partnerships with colleges/universities to have an office on-campus with a high Cherokee student population to create an in-person resource to inform student's opportunities offered by the Cherokee Nation to aid in removing barriers to education, such as social service and health services referrals. In addition, the Outreach division will host on-campus cultural activities to engage students in Cherokee language, history, culture and arts.
- ❖ Three-year AmeriCorps grant and partnership to employ 25 AmeriCorps members to serve as Early Childhood Tutors to the Cherokee Nation Head Start children ages 2 to 5 years old who are not fully meeting standards, with one-on-one interaction. Members will serve in Head Start classrooms across the CN Reservation.

Intensifying services in total geographic area:

- ❖ Public Schools – expand to all areas serving all 14-county area
- ❖ Professional Development – provide professional development opportunities in Science, Technology, Engineering, and Mathematics (STEM) areas. Professional development areas of regional and national conferences and in-house conference with local, state and nationally recognized subject area experts
- ❖ College Resources – provide scholarships to high school juniors and seniors concurrently enrolled in post-secondary educational institutions
- ❖ STEM Programs – expand STEM activities offered to public schools, primarily in robotics with local/area competition events leading to locally hosted national competitions
- ❖ Sequoyah Schools – maximize federal funds with fiscal efficiency
- ❖ Comprehensive pre-k through 12th system – research all public schools and assisting public schools and Cherokee Nation schools to meet expanding State and Federal mandates

Primary services include:

- ❖ Educational program enhancement to public schools, including positive impact on quality of education for Cherokee children in pre-k through 12th grade
- ❖ Provide opportunity and assistance to enable Cherokee students to pursue appropriate fields of study in higher education
- ❖ Educate, preserve and promote Cherokee language, history, and culture
- ❖ Provide Early Childhood Education with both an Early Head Start and Head Start program serving children from 6 weeks to 3 years in a classroom environment promoting early childhood developmental stages.

Key Trends and Challenges Impacting the Department

- ❖ Scholarship funding with increased demand
- ❖ Extend resources to public schools with direct impact to 14-county area based on STEM areas
- ❖ Decreased public school funding at federal & state level, resulting in greater reliance on financial assistance or services from Cherokee Nation

Goals and Objectives

- ❖ Comprehensive educational program for students in pre-k through 12th with scholarship opportunities for students pursuing post-secondary degrees
- ❖ Preserve and promote Cherokee language, history and cultural programming to public schools and communities through outreach services

Key Performance Measures

Education Services			
	FY22 Actuals	FY23 Budget	FY24 Budget
Early Head Start Enrollment (Infant-Toddler)	186	177	210
Head Start Enrollment (age 3-5)	667	672	700
Concurrent Enrollment Scholarships	833	992	1,080
Trail of Tears Awards	314	420	420
Johnson O'Malley Program students	24,625	25,893	27,483
Higher Education Scholarships	4,653	5,321	5,752

Figure 58 Education Services Performance Measure

Education Services Organizational Chart

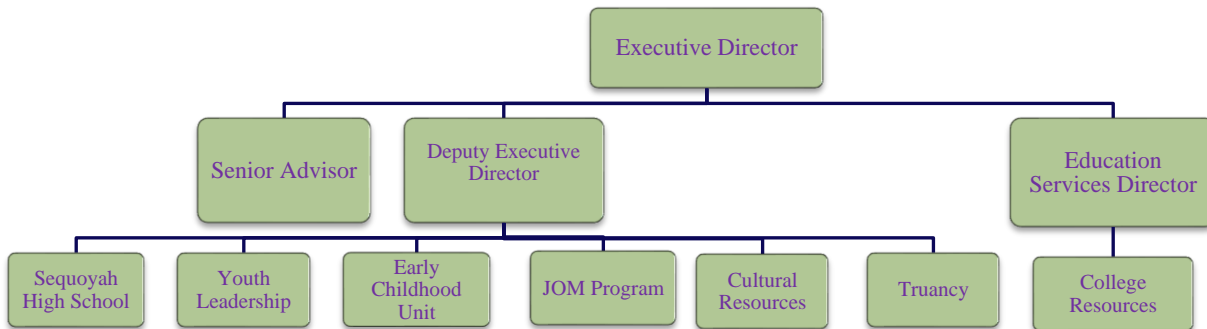


Figure 59 Education Services Org Chart

Expenditures and Authorized Positions

The Education Services' funding is shown below (see figure 60 on the following page) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DEPT OF EDUCATION	\$ 76,582	\$ 73,263	\$ 73,371
DHHS GENERAL	13,222,177	14,256,268	13,983,656
DOI GENERAL	9,467,793	18,899,531	17,415,041
DOI SELF GOVERNANCE	2,726,469	2,569,304	2,569,304
FEDERAL OTHER	179,645	577,947	577,947
HUD	-	1,200,000	1,200,000
INDIRECT COST POOL	629,675	887,531	887,531
MOTOR FUELS TAX	15,377,700	22,892,757	22,037,445
MOTOR VEHICLE TAX	8,101,660	10,476,602	10,476,602
OTHER	1,477	78,000	78,000
PERMANENT FUNDS	-	9,100	9,100
PRIVATE	-	20,000	20,000
TRIBALLY FUNDED	3,368,705	4,659,594	4,786,740
Grand Total	\$ 53,151,884	\$ 76,599,897	\$ 74,114,737

Figure 60 Education Services Funding by Funding Source

The table below (see figure 61 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 832	\$ 4,053	\$ 4,053
BUILDING LEASE	11,235	6,460	11,960
CAPITAL ACQ <5K	354,081	514,881	327,762
CAPITAL ACQUISITIONS	134,721	1,031,231	741,231
CLIENT SERVICES	722,459	2,695,859	3,012,715
CONTRACTS	2,289,251	6,499,933	6,478,936
CONTRIBUTIONS	10,105,108	10,515,856	10,724,888
FOOD COST	15,029	66,049	71,699
INDIRECT COST	2,489,222	3,392,124	3,295,428
INSURANCE	101,396	156,892	157,469
INTERNET	13,760	51,032	47,452
LEASE EQUIPMENT	15,717	47,000	46,000
MAILING COST	11,728	42,539	36,015
OTHER EXPENSES	8,891	(19,485)	715
PRINTING/COPYING	26,224	63,153	48,354
RECRUITMENT	20,953	38,725	40,625
REPAIRS/MAINT	348,770	1,242,247	749,188
RESERVED BY APPROPRIATION	-	2,375,000	2,500,000
SALARIES/FRINGE	16,754,524	19,449,444	19,695,893
SCHOLARSHIPS	16,121,010	21,761,751	20,326,400
SPACE COST	119,546	174,796	177,696
STAFF DEVELOPMENT	191,282	515,008	322,777
SUPPLIES	1,628,910	2,728,844	1,787,062
TELEPHONE	287,957	399,389	440,709
TRANSFERS	202,475	1,200,000	1,200,000
TRANSPORTATION	400,329	481,557	699,477
TRAVEL	276,215	459,659	447,233
UTILITIES	500,262	705,900	723,000
Grand Total	\$ 53,151,884	\$ 76,599,897	\$ 74,114,737
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CHILDHOOD DEVELOPMENT	167	170	158
CULTURE	11	12	15
EDUCATION EXEC DIRECTOR	10	11	12
HIGHER EDUCATION	10	10	13
JOM PROGRAM	11	11	10
SEQUOYAH HIGH SCHOOL	120	124	129
Grand Total	329	338	337

Figure 61 Summary Budget Data – Education Services

Health Services

Department Overview

Cherokee Nation Health Services provides comprehensive health care services to a user population of 151,378 Native American beneficiaries. The fiscal year 2024 Health Services budget funds 3,258 positions, an increase of 309 positions over fiscal year 2023 level of 2,949. The Cherokee Nation Health Care delivery system includes one tertiary care hospital (W.W Hastings), nine outpatient ambulatory care clinics: Cherokee Nation Outpatient Health Center (Tahlequah), Wilma P. Mankiller Health Center (Stilwell), Redbird Smith Health Center (Sallisaw), Sam Hider Health Center (Jay), AMO Health Center Salina, Will Rogers Health Center (Nowata), Three Rivers Health Center (Muskogee), Cooweescoowee Health Center (Ochelata), Vinita Health Center (Vinita), and one employee health clinic located in Tahlequah. All Cherokee Nation health facilities are accredited by Det Norske Veritas (DNV). In addition to the primary care medical services provided at these facilities other services provided at most locations include behavioral health, diabetes treatment and prevention, dental, optometry and ophthalmology, and women infants and children (WIC). In addition, health services operates a residential adolescent drug treatment center, and a cancer early detection program, a centralized pharmacy refill center, and a surgical technology program.

Primary Services

Chronic/Acute care, Behavioral Health, Contract Health/Purchased Referred Care, Nutrition, Dental, Physical Therapy, Respiratory Therapy, Audiology, Public Health Nursing, Health Promotion/Disease Prevention, Nursing, Radiology, Optometry, Ophthalmology, Laboratory, Podiatry, Pediatrics, Inpatient Hospital, General Surgery, Intensive Care, Internal Medicine, Orthopedics, Pharmacy/Obstetrics/Gynecology, Residential Adolescent Treatment Center, Diabetes Prevention/Treatment, Cancer Prevention, Healthy Nation, Tobacco Cessation, WINGS Fitness Program.

Major Financial or Programmatic Changes Occurring In This Budget

- ❖ Health Services annual budget for fiscal year 2024 is \$923,071,837 compared to the previous fiscal year 2023 annual budget of \$875,629,727 an increase of \$47,442,110. The increase in the overall budget is related to an increase in third party revenue coupled with a reduction in federal funding for Covid 19 response.
- ❖ Third party revenue is budgeted at \$346,382,865 for fiscal year 2024 compared to the previous fiscal year 2023 revenue of \$272,914,795, an increase of \$73,468,070. The increase in budgeted third-party revenue during for fiscal year 2024 is attributable to increased Medicaid collections resulting from Medicaid expansion, improved Medicaid enrollment efforts, and OMB all-inclusive rate increase for FY23.

Key Trends and Challenges Impacting the Department

- ❖ Dental, Optometry, and Pharmacy visits continue to increase year over year. However, Ambulatory visits have shown decreases in the past several years. This is due to the high volume of COVID tests administered as well as COVID vaccines in earlier years. Our total patient visits for FY23 were 1,611,975 compared to 1,640,105 in FY22. We expect the total visits for FY24 to increase over the FY23 based on our continual efforts to increase access to our patients. With the end of the pandemic, we have been able to focus on efficiency, quality and patient satisfaction and expect those efforts to be reflected in our volumes for FY24.
- ❖ Another key trend was the growth in dental visits in FY23 compared to FY22. During FY23 there were 86,837 dental visits compared to 74,598 dental visits in FY22. This is an increase of

12,237 or a 16% increase. We expect to see these numbers grow with our continued focus on improving access to our patients for dental services.

- ❖ A major challenge to our health care delivery system is our ability to recruit and retain health care professionals to staff our facilities. This is especially true in our nursing program where we continue to face shortages of qualified nurses to support our primary and specialty care services. While we have focused on updating our recruitment and retention program including compensation, we expect the nursing shortage to continue into FY24. In FY23, the Nursing Float Pool budget was created and all existing Nursing PRN positions were moved into this budget and many additional positions were created. The reason for centralizing these under one management authority is hopes of better utilization of these staff to fill the various needs of the system which will lessen our dependency on contract nursing.

Goals and Objectives

- ❖ Align our governance and structure with our vision, mission, and values.
- ❖ Promote innovation, performance and quality at all levels.
- ❖ Establish Cherokee Nation’s health information governance.
- ❖ Strengthen and cultivate a top-quality, high performing workforce.

Key Performance Measures

Health Services			
	FY22 Actuals	FY23 Budget	FY24 Budget
Outpatient Health Clinic visits	350,857	324,378	350,000
Dental visits	78,339	95,424	100,000
Diabetes Management Cases	11,000	11,350	11,500
Pharmacy Refill Center	686,752	841,800	850,000

Figure 62 Health Services Performance Measures

Health Services Organizational Chart

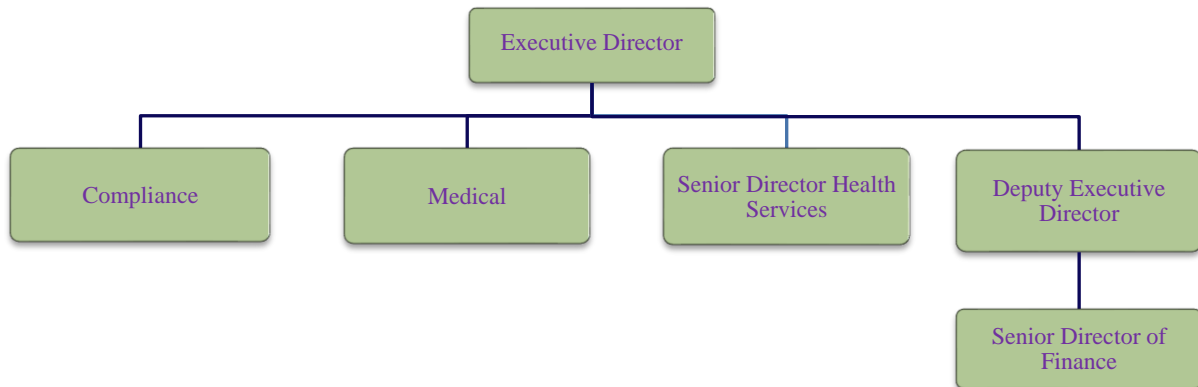


Figure 63 Health Services Org Chart

Expenditures and Authorized Positions

The Health Services' funding is shown in the table below (see figure on the following page) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CAPITAL PROJECTS	\$ 2,054,954	\$ 10,000,000	\$ 7,953,500
DHHS GENERAL	18,257,708	35,669,472	25,659,679
IHS SELF GOVERNANCE HEALTH	808,083,227	815,909,928	872,725,144
INDIRECT COST POOL	4,066,690	4,673,251	4,920,008
PRIVATE	499	312,731	312,731
TRIBALLY FUNDED	8,099,903	9,064,345	11,500,775
Grand Total	\$ 840,562,981	\$ 875,629,727	\$ 923,071,837

Figure 64 Health Services Funding by Funding Source

The table on the following page (see figure 65) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 54,995	\$ 34,310	\$ 12,500
BUILDING LEASE	37,810	184,406	83,900
CAPITAL ACQ <5K	1,622,845	2,239,556	2,136,412
CAPITAL ACQUISITIONS	17,857,763	77,582,736	46,296,188
CLIENT SERVICES	509,559	382,545	412,650
CONTRACTS	188,707,350	312,672,664	302,213,637
CONTRIBUTIONS	256,718	-	-
COST OF SALES	(2,204,997)	-	-
FOOD COST	8,150	114,558	135,928
INDIRECT COST	27,594,963	46,836,156	48,365,578
INSURANCE	1,546,656	1,826,884	1,838,450
INTEREST/DEBT SERVICE	148,760,264	-	-
INTERNET	50,560	50,446	34,080
LEASE EQUIPMENT	718,133	1,380,138	1,385,275
MAILING COST	2,078,643	3,435,181	3,410,580
OTHER EXPENSES	(174,858)	1,000	1,000
PRINTING/COPYING	7,962	69,202	43,100
PROPERTY TAXES	614	-	-
RECRUITMENT	344,672	250,607	293,808
REPAIRS/MAINT	2,262,988	5,062,138	6,873,750
RESERVED BY APPROPRIATION	-	1,532,977	18,695,442
SALARIESFRINGE	195,812,989	295,740,170	296,361,171
SCHOLARSHIPS	1,200	-	-
SPACE COST	100,788	148,400	219,200
STAFF DEVELOPMENT	2,026,188	2,375,559	2,399,876
SUPPLIES	27,355,015	94,923,567	92,255,491
TELEPHONE	1,513,027	1,855,495	1,858,564
TRANSFERS	218,066,530	18,741,151	89,701,946
TRANSPORTATION	735,724	1,199,814	1,195,561
TRAVEL	213,938	1,503,711	1,336,750
UTILITIES	4,696,792	5,486,356	5,511,000
Grand Total	\$ 840,562,981	\$ 875,629,727	\$ 923,071,837
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADMINISTRATIVE SUPPORT	103	108	114
CLINICAL SUPPORT SERVICES	125	160	171
COMMUNITY HEALTH/PREV SER	427	222	257
DIRECT CARE	2,171	2,346	2,590
EXECUTIVE DIRECTOR	103	113	126
Grand Total	2,929	2,949	3,258

Figure 65 Summary Budget Data – Health Services

Financial Resources

Department Overview

The Financial Resources Department provides financial support for all departments within the Nation.

The Treasurer of the Nation fulfills the requirements of the Cherokee Nation Constitution, the executive directorship of the Financial Resources Department, duties assigned by the Principal Chief and general fiduciary duties.

The Accounting department is responsible for Accounts Payable, Accounts Receivable, Cash Management, General Ledger, Budgeting, Financial Reporting and Payroll operations of the Nation.

Acquisition Management is the Nation's duly authorized agent in the acquisition of goods and services, including but not limited to, review and processing of all approved purchase requisitions and issuance of purchase orders to respective vendors. Within Acquisition Management, the Contracts Office is responsible for reviewing, drafting and approving all professional, personal and various other types of agreements prior to execution by the Executive Director, the Principal Chief and/or any authorized designee, by affirming administrative, executive and legislative authorities and responsibilities of the Nation. Acquisition Management is responsible for ensuring compliance with all applicable local, state, federal and tribal laws, regulations and requirements governing the procurement process and the acquisition of personal, professional, and/or other various types of agreements.

Records Management is responsible for the safekeeping of records stored in the Warehouse. They scan documents to provide historical documentation for the Nation.

Support Services oversees and manages the Capital Assets and Material Management areas. Capital Assets monitors personal property owned and held in custody by the Nation and performs the annual physical inventory of items with a value of greater than or equal to \$5,000. Material Management is responsible for Receiving and Distribution, Inventory and warehousing of goods. Equipment, materials and supplies pass through this area for distribution to programs. Stock items are kept in bulk quantities in internal inventory so there is no delay to the programs.

The Individual Indian Monies (IIM) program is a trust program compacted from the Department of the Interior Office of Trust Funds Management. It has administrative control of the income received from Individual Indians' restricted and/or trust property. The IIM program is responsible for the collection, disbursement and maintenance of the accounts of Cherokees, Cherokee Adopted Delaware and Cherokee Adopted Shawnee.

Key Trends and Challenges Impacting the Department

Key challenges for Financial Resources includes maintaining the credibility of the financial system, maintaining the integrity of financial reporting and ensuring compliance with all applicable state, federal and tribal policies.

Key Performance Measures

Financial Resources			
	FY22 Actuals	FY23 Budget	FY24 Budget
External agency audit reviews	12	12	12

Figure 66 Financial Resources Key Performance Measures

Goals and Objectives

- ❖ Obtain an unmodified audit opinion
- ❖ Have no material weaknesses on the Single Audit
- ❖ Obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting

Financial Resources Organizational Chart

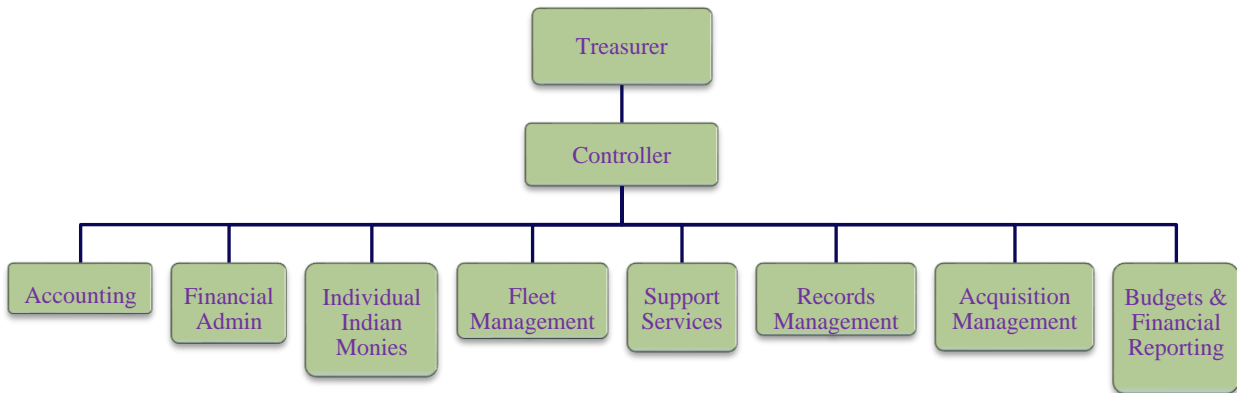


Figure 67 Financial Resources Org Chart

Expenditures and Authorized Positions

The Financial Resources’ funding is shown in the table below (see figure 68).

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DEPT OF TREASURY	\$ 434,496,112	\$ 1,000,250,000	\$ 802,500,000
DOI SELF GOVERNANCE	113,342	11,635,167	11,647,917
FEDERAL OTHER	149,039	-	-
FRINGE POOL	(9,701,974)	-	-
HUD	-	1,877,501	1,877,501
IHS DISCRETIONARY	5,312,672	150,000	2,500,000
INDIRECT COST POOL	13,475,205	15,757,871	16,563,092
MOTOR FUELS TAX	9,908,950	9,505,000	10,125,000
OTHER	3,720,349	40,000	40,000
TRIBALLY FUNDED	57,412,132	147,381,221	166,415,426
Grand Total	\$ 514,885,828	\$ 1,186,596,760	\$ 1,011,668,936

Figure 68 Financial Resources Funding by Funding Source

The table following (see figure 69 below) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CAPITAL ACQ <5K	\$ 793,562	\$ 65,000	\$ 85,000
CAPITAL ACQUISITIONS	(63,902,581)	203,498,443	203,498,443
CASH MATCH	-	602,426	1,832,993
CLIENT SERVICES	329,164,256	662,023,155	428,072,108
CONTRACTS	63,820,313	119,562,784	169,381,300
COST OF SALES	(2,885)	-	-
DEPRECIATION	25,619,592	9,082	9,082
FOOD COST	219,425	26,250	31,250
INDIRECT COST	3,953,163	4,459,247	2,254,314
INSURANCE	65,827	10,451	10,451
INTEREST/DEBT SERVICE	3,720,349	-	-
INTERNET	22,595	1,050	1,050
LEASE EQUIPMENT	49,520	34,500	34,500
MAILING COST	92,939	26,900	26,900
OTHER EXPENSES	(2,476,620)	711,250	766,250
PRINTING/COPYING	12,382	15,100	15,100
PROPERTY TAXES	45,380	60,000	60,000
RECRUITMENT	19,277	10,000	10,000
REPAIRS/MAINT	70,044	14,014	14,014
RESERVED BY APPROPRIATION		122,180,980	140,637,368
SALARIESFRINGE	42,417,529	22,864,944	12,715,857
SCHOLARSHIPS	7,947,205	-	-
SPACE COST	759,802	919,353	914,610
STAFF DEVELOPMENT	94,427	73,500	58,500
SUPPLIES	4,952,090	11,108,148	8,410,655
TELEPHONE	125,662	66,672	69,172
TRANSFERS	38,310,004	34,323,552	38,836,592
TRANSPORTATION	3,532,304	3,867,000	3,870,468
TRAVEL	25,432	62,959	52,959
UTILITIES	114,907	-	-
Grand Total	\$ 459,565,903	\$ 1,186,596,760	\$ 1,011,668,936
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
FINANCIAL MANAGEMENT	136	117	151
Grand Total	136	117	151

Figure 69 Summary Budget Data – Financial Resources

Transportation & Infrastructure Services

Department Overview

Transportation and Infrastructure is responsible for the development, advocacy, and implementation of the healthy community strategy. The strategy developed by Transportation and Infrastructure is the “Mutual Contributions Strategy” which is the formation of partnerships between Cherokee Nation and communities for projects in which each party contributes resources, as applicable, including knowledge, information, technical assistance, community work, participation, and funding in order to create social capital. This program is intended to focus resources to advocate, inform, update and evaluate the implementation of the strategy both within Transportation and Infrastructure and among other service groups.

Primary Services

- ❖ Transportation Infrastructure
- ❖ Public Transit
- ❖ Environmental Health & Engineering
- ❖ Sanitation Facility Construction

Key Trends and Challenges Impacting the Department

- ❖ Funding is the greatest challenge Transportation and Infrastructure faces.
- ❖ Changing regulatory environment
- ❖ Increased workload related to funding increases (IHS, ARPA, IJA, Mankiller Soap Water Act).

Goals and Objectives

Provide health and safety infrastructure for Cherokee families across the reservation.

TRANSPORTATION/TRANSIT GOALS – DOT FHWA Roads - During FY20, there was 1 bridge improved and 67.37 miles of roadways improved. All miles funded from the Motor Fuel Tax/Motor Vehicle Tax programs. During FY21, 88.61 miles of roadways improved. Of those, 81.46 miles funded from the Motor Fuel Tax/Motor Vehicle Tax programs and 7.15 miles funded from the FHWA Tribal Transportation Program. During FY22, 102.13 miles of roadways improved. Of those, 89.42 miles funded from the Motor Fuel Tax/Motor Vehicle Tax programs and 12.71 miles (including 1 bridge) funded from the FHWA Tribal Transportation Program. During FY23, 79.25 miles of roadway completed. Of those, 71.34 miles funded from the Motor Fuel Tax/Motor Vehicle Tax programs and 7.91 miles (included is 5 bridges) funded from the FHWA Tribal Transportation Program. As of October 1, 2023, 28.33 miles of roadway completed. Of those, 26.32 miles funded from the Motor Fuel Tax/Motor Vehicle Tax programs and 2.01 miles (including 1 bridge) funded from the FHWA Tribal Transportation Program. Under construction currently is a 3.81 mile and 4.7 mile project and 1 bridge project out for bid advertising.

Federal Transit Program - This service is for Native Americans who are unable to utilize the commuter routes and do not qualify for New Freedom, Sooner Ride, or Temporary Assistance for Needy Families (TANF) assistance. The cost is 50 cents each way to each individual destination. Destinations that qualify for Demand Response rides are places of employment, governmental facilities, healthcare facilities, or financial institutions and grocery stores nearest to your pickup location. The number of rides provided by each transit agency are reported and tracked in order to evaluate the effectiveness of the program.

OFFICE OF ENVIRONMENTAL HEALTH/ENGINEERING/SANITATION FACILITY CONSTRUCTION GOALS – Goals would be to meet if not exceed those that were served for FY23.

Key Performance Measures

Department of Transportation & Infrastructure			
	FY22 Actuals	FY23 Budget	FY24 Budget
Miles of roadway improved upon	12.7	11.9	12
On demand transit rides	94,909	103,451	112,000
Safe water / sanitary sewer facilities	1,733	1,994	2,010

Figure 70 Transportation & Infrastructure Performance Measures

Transportation and Infrastructure Organizational Chart

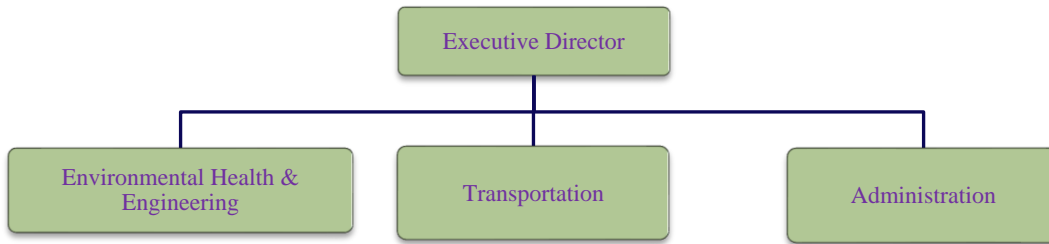


Figure 71 Transportation & Infrastructure Org Chart

Expenditures and Authorized Positions

The Transportation and Infrastructure funding is shown in the table below, (see figure 72) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DEPT OF TRANSPORTATION	\$ 17,173,167	\$ 91,340,925	\$ 104,496,358
DOI GENERAL		400,000	400,000
DOI SELF GOVERNANCE ROADS	33	-	-
FEDERAL OTHER	933,344	3,583,979	3,461,521
HUD	68	-	-
IHS SELF GOVERNANCE TEH	8,492,388	25,797,941	25,569,200
INDIRECT COST POOL	427,878	507,161	507,161
MOTOR FUELS TAX	1,175,575	2,321,293	2,321,293
MOTOR VEHICLE TAX	3,880,694	11,277,283	11,277,284
TRIBALLY FUNDED	1,539,912	2,459,925	2,459,121
Grand Total	\$ 33,623,061	\$ 137,688,507	\$ 150,491,938

Figure 72 Transportation & Infrastructure Funding by Funding Source

The following table (see figure 73 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 64	\$ 3,000	\$ 3,000
BUILDING LEASE	540	1,800	1,800
CAPITAL ACQ <5K	53,695	10,014	8,848
CAPITAL ACQUISITIONS	273,095	810,265	856,265
CLIENT SERVICES	597,637	555,000	555,000
CONTRACTS	26,538,802	129,409,589	141,817,651
DEPRECIATION	10,032	6,871	13,584
FOOD COST	1,395	7,000	8,000
INDIRECT COST	645,856	755,238	802,955
INSURANCE	50,747	42,388	45,888
INTERNET	15,699	15,600	15,600
LEASE EQUIPMENT	13,196	39,519	39,519
MAILING COST	3,364	3,500	3,500
OTHER EXPENSES	2,783	1,000	1,000
PRINTING/COPYING	450	19,100	19,100
RECRUITMENT	7,304	6,000	6,000
REPAIRS/MAINT	49,184	23,700	23,700
SALARIES/FRINGE	4,164,146	4,887,545	5,183,150
SPACE COST	121,009	187,516	187,516
STAFF DEVELOPMENT	53,456	61,335	61,335
SUPPLIES	142,370	220,625	220,625
TELEPHONE	85,288	90,910	86,910
TRANSFERS	487,791	100,000	100,000
TRANSPORTATION	251,409	339,491	339,491
TRAVEL	31,491	67,032	67,032
UTILITIES	22,259	24,469	24,469
Grand Total	\$ 33,623,061	\$ 137,688,507	\$ 150,491,938
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
COMMTY SERVICES EXEC DIR	5	5	4
ENGINEER & SANITATION FA	33	38	39
ROADS DEPARTMENT	27	26	26
Grand Total	65	69	69

Figure 73 Summary Budget Data – Transportation & Infrastructure

Human Resources

Department Overview / Primary Services

Human Resources (HR) is a resource to the entire Cherokee Nation. HR provides services in the following functional areas:

Employee Relations: HR routinely advises CN Management on Cherokee Nation Human Resources Policies including application of disciplinary policies, discipline appeals, Administrative Appeals Board

(dismissal) hearings, employee complaints, Ethics Point complaints, Oklahoma Employment Security Commission hearings (unemployment insurance).

Employment: HR provides on-boarding to all groups within the Cherokee Nation, including advertising and recruitment, applicant screening and referral, applicant references and background investigations (also included is the adjudication process for “youth sensitive” and law enforcement positions).

Compensation: Responsibility for Performance Management Program falls within the HR Compensation Group and facilitates alignment of individual employee performance. Our performance management program provides individual employee performance data to further employee development and as a basis for annual merit pay decisions.

Employee Benefits: Periodic review of Cherokee Nation employee benefits. These include the following insurance coverages: health, life, dental, vision, short and long-term disability, and various specialized voluntary products. Annual Benefits Open Enrollment allows employees to make benefits coverage changes.

Employee Development: Provides information and learning experiences to employees, for strengthening individuals, teams and the overall effectiveness of the Cherokee Nation. Our vision is to improve the performance, well-being and the quality of work-life of our customers; thus strengthening and enhancing their ability to serve the Cherokee people. Employee Development is responsible for New Employee Orientation, Educating Employees, Employee Engagement Surveys, Employee ID Badges, and numerous other projects as assigned.

Key Trends and Challenges Impacting the Department

- ❖ Increase in Health Services staffing
- ❖ Transitioning to a paperless system
- ❖ Streamline and improve process to gain additional efficiencies

Goals and Objectives

To provide quality services in an efficient and expedient manner, process quality paperwork that meets auditing requirements, and increase efficiency for onboarding and retention. Human Resources will be reviewing current processes and implementing changes and improvements where necessary and beneficial to Cherokee Nation.

Key Performance Measures

Human Resources			
	FY22 Actuals	FY23 Budget	FY24 Budget
Organization-wide employee count	5,247	5,692	6,232

Figure 74 Human Resources Performance Measures

Human Resources Organizational Chart

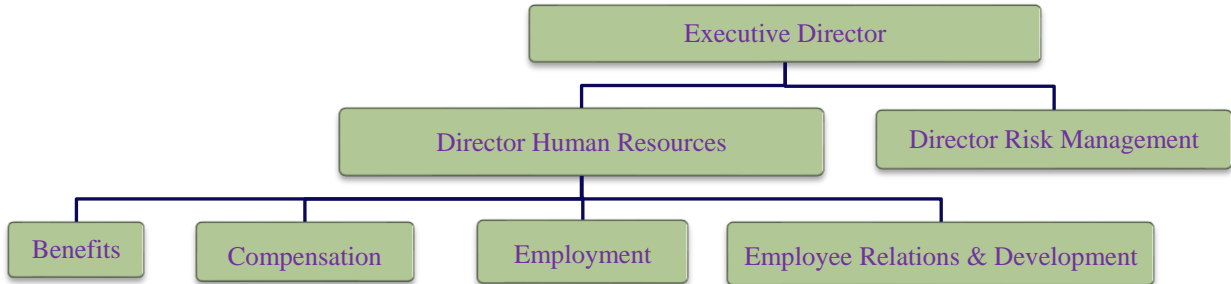


Figure 75 Human Resources Org Chart

Expenditures and Authorized Positions

The Human Resources’ funding is shown in the table below (see figure 76) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
IHS SELF GOVERNANCE HEALTH	\$ (1,480)	\$ 216,129	\$ 216,129
INDIRECT COST POOL	9,800,625	11,808,910	12,872,349
TRIBALLY FUNDED	-	1,134,000	1,303,000
Grand Total	\$ 9,799,145	\$ 13,159,039	\$ 14,391,478

Figure 76 Human Resources Funding by Funding Source

The table on the following page (see figure 77) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
BUILDING LEASE		780	1,242
CAPITAL ACQ <5K	18,322	41,150	50,000
CONTRACTS	418,041	859,998	977,629
DEPRECIATION		10,000	20,000
FOOD COST	660	13,000	13,000
INDIRECT COST		487	
INSURANCE	3,955,193	3,693,686	4,249,091
INTERNET	1,965	1,600	1,600
MAILING COST	12,972	20,150	15,150
OTHER EXPENSES	11,491	22,000	22,000
PRINTING/COPYING	13,436	22,400	20,400
RECRUITMENT	74,303	103,000	103,000
REPAIRS/MAINT	6,986	1,010	2,500
SALARIESFRINGE	4,890,634	7,794,895	8,216,852
SPACE COST	187,798	300,030	443,000
STAFF DEVELOPMENT	16,371	73,418	38,918
SUPPLIES	103,128	106,594	117,899
TELEPHONE	50,372	53,697	48,597
TRANSPORTATION	36,002	26,344	39,800
TRAVEL	1,470	14,800	10,800
Grand Total	\$ 9,799,145	\$ 13,159,039	\$ 14,391,478
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
HUMAN RESOURCES ADMIN	56	70	68
RISK MANAGEMENT	16	19	20
Grand Total	72	89	88

Figure 77 Summary Budget Data – Human Resources

Management Resources

Department Overview

The Management Resources Department provides executive direction to Facility Management, Fleet Services, Planning and Development, and Special Projects.

Facilities Management provides for the management and oversight of buildings, grounds, structures, properties and projects owned by Cherokee Nation. It is our responsibility to ensure a safe and functional environment for Cherokee Nation employees, Tribal Citizens and visitors.

Fleet Services provides basic automobile service and maintenance for Cherokee Nation owned automobiles (referred to as Tribal) and General Services Administration (GSA) leased vehicles. The cost of this department will partially be recovered through user charges.

Planning & Development (P&D) is the hub for all Cherokee Nation construction and renovation projects. Once funds are appropriated, P&D is responsible to work with Cherokee Nation staff through all phases of the process flow (planning, designing and construction) until completion. P&D ensures compliance of

federal rules/regulations and/or Cherokee Nation’s policies and procedures associated with the appropriated funds. Also, P&D is responsible for overseeing the Nation’s overall space planning along with reviewing and approving any space leasing agreements.

Special Projects functions include hospitality, special requests and other special projects that are not planned for.

Primary Services

Facilities Management includes Housekeeping and Maintenance. These areas provide the upkeep and services to equipment and buildings. These services include: electrical, plumbing, carpentry, cleaning floors, custodial services, and grounds works.

Fleet Services provide for the basic automobile service and maintenance for Tribal owned and GSA leased vehicles.

P&D represents the Nation as owner representative for all construction projects.

Key Trends and Challenges Impacting the Department

Challenges that impact Facilities Management are building upkeep. This trend is expected to continue as buildings age and we acquired older buildings to renovate for office space.

Goals and Objectives

- ❖ Facilities Management’s goals is to upkeep and maintain the Cherokee Nation Complex and building leases within Cherokee Nation space cost pool.
- ❖ P&D staff strives to meet time lines along with completing projects within or below budgetary authority to assist programs in cost saving measures.

Key Performance Measures

Management Resources			
	FY22 Actuals	FY23 Budget	FY24 Budget
Number of Buildings and Properties Maintained	40	40	61

Figure 78 Management Resources Performance Measures

Management Resources Organizational Chart

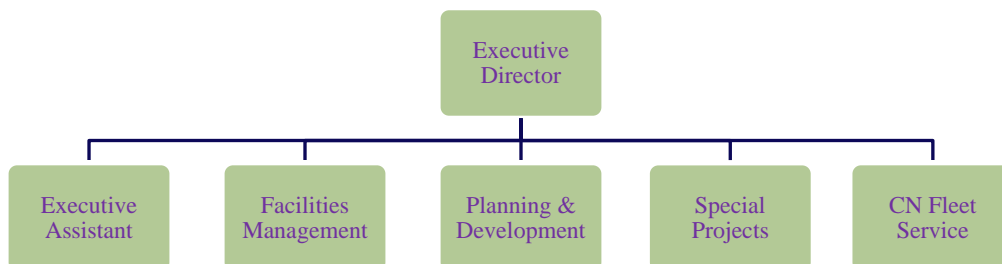


Figure 79 Management Resources Org Chart

Expenditures and Authorized Positions

The Management Resources' funding is shown below, (see figure 80) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CAPITAL PROJECTS	\$ 37,101,175	\$ 495,515,109	\$ 534,078,524
DOI PL 102-477	-	3,296,600	3,296,600
INDIRECT COST POOL	1,705,945	2,654,590	2,677,194
INTERNAL LEASE POOL	6,126,415	6,511,840	7,400,156
TRIBALLY FUNDED	1,215,079	25,847,113	35,919,574
Grand Total	\$ 46,148,614	\$ 533,825,252	\$ 583,372,048

Figure 80 Management Resources Funding by Funding Source

The table following (see figure 81 on the following page) shows summary budget for all expenditure/expense accounts and authorized positions for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
BUILDING LEASE	\$ 5,640	\$ 5,800	\$ 7,550
CAPITAL ACQ <5K	93,922	55,193	52,077
CAPITAL ACQUISITIONS	33,204,613	495,947,367	523,681,380
CONTRACTS	4,063,871	7,962,563	18,828,064
COST OF SALES	90	-	-
DEPRECIATION	1,185,670	1,108,235	923,128
FOOD COST	175	5,520	4,900
INDIRECT COST	110,727	87,867	114,646
INSURANCE	320,479	398,015	405,765
INTEREST/DEBT SERVICE	6,432	-	-
INTERNET	37,720	1,050	31,070
LEASE EQUIPMENT	540	4,000	2,150
MAILING COST	13	245	348
OTHER EXPENSES	6,661	10,000	10,000
PRINTING/COPYING	144	225	725
PROPERTY TAXES	117,852	157,732	178,194
RECRUITMENT	449	200	200
REPAIRS/MAINT	567,067	618,334	741,358
RESERVED BY APPROPRIATION	-	13,133,880	30,000,000
SALARIES/FRINGE	4,211,940	5,137,071	5,727,563
SPACE COST	313,925	315,457	328,159
STAFF DEVELOPMENT	9,644	10,729	7,829
SUPPLIES	447,887	581,561	652,068
TELEPHONE	91,324	72,037	200,150
TRANSFERS	-	6,866,120	-
TRANSPORTATION	235,206	217,450	208,785
TRAVEL	198	55,600	30,500
UTILITIES	1,116,427	1,073,001	1,235,439
Grand Total	\$ 46,148,614	\$ 533,825,252	\$ 583,372,048
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
FACILITIES MGMT	68	67	74
MANAGEMENT RESOURCES ADMIN	8	9	9
PLANNING DEVELOPMENT	10	15	15
Grand Total	86	91	98

Figure 81 Summary Budget Data – Management Resources

Commerce Services

Department Overview

The Cherokee Nation Commerce Services department is committed to securing and enhancing the financial well-being of people, businesses and communities. This is accomplished through:
Small Business Assistance Center

- ❖ Technical assistance to entrepreneurs
- ❖ Consumer and commercial financing
- ❖ Business development workshops and classes
- ❖ Retail incubator in downtown Tahlequah
- ❖ The Kawi Café – a hands on entrepreneur training center and café

Community Tourism

- ❖ Cherokee Arts Center – equipment and space for artist use, artist studio rental, expansion of Cherokee art forms through classroom instruction
- ❖ The Spider Gallery
- ❖ Artist as entrepreneurs development
- ❖ Cherokee National Holiday
- ❖ Tourism related business planning and development assistance to individuals and communities

Primary Services

- ❖ Financial education
- ❖ Self-Sufficiency counseling
- ❖ Business coaching
- ❖ Business and consumer lending
- ❖ Mortgage Assistance Program distributions
- ❖ Kawi Café operation (entrepreneurship training)
- ❖ The Spider Gallery operation (income generation for Cherokee artists)
- ❖ Cherokee Arts Center operation (income generation for Cherokee artists and expansion of Cherokee arts)

Key Trends and Challenges Impacting the Department

The need for commercial and consumer loan funds continues to increase; we attempt to address this ever growing need through seeking grants to capitalize our revolving loan fund.

Goals and Objectives

- ❖ Improve local and regional economies through job creation.
- ❖ Provide flexible and affordable loans.
- ❖ Improve family self-sufficiency through financial education and cash management.

Key Performance Measures

Commerce Services			
	FY22 Actuals	FY23 Budget	FY24 Budget
One Stop Business Center participants	2,152	4,447	4,500
Commercial Loans	5	3	5
Consumer Loans	1,579	1,600	1,800

Figure 82 Commerce Services Performance Measures

Commerce Services Organizational Chart

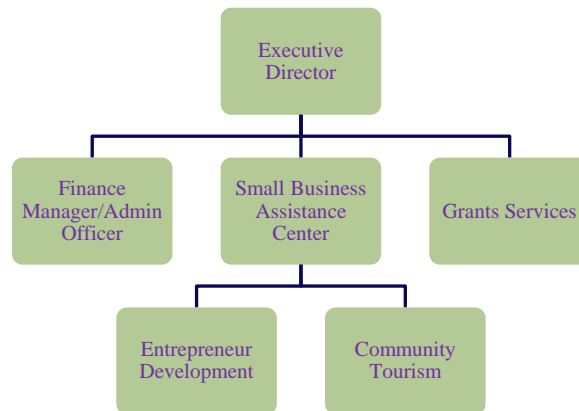


Figure 83 Commerce Services Org Chart

Expenditures and Authorized Positions

The Commerce Services’ funding is shown in the table on the following page (see figure 84) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DHHS GENERAL	\$ -	\$ 12,305	\$ -
DOI GENERAL	-	450,000	-
DOI SELF GOVERNANCE	546,811	571,482	596,077
ENTERPRISE	215,291	1,442,404	1,457,532
FEDERAL OTHER	169,437	901,902	813,564
HUD	109,837	167,111	167,111
INDIRECT COST POOL	1,829,161	2,098,809	2,181,673
PRIVATE	8,424	10,000	-
TRIBALLY FUNDED	1,228,398	1,683,876	1,683,876
USDA	605,719	449,753	214,788
Grand Total	\$ 4,713,080	\$ 7,787,642	\$ 7,114,621

Figure 84 Commerce Services Funding by Funding Source

The table below (see figure 85 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 4,443	\$ 36,705	\$ 32,228
BUILDING LEASE	5,380	5,630	5,580
CAPITAL ACQ <5K	22,945	3,048	48
CAPITAL ACQUISITIONS	5,995	50,000	-
CLIENT SERVICES	-	1,083,537	1,641,949
CONTRACTS	568,765	1,336,736	555,617
CONTRIBUTIONS	326,303	277,854	51,166
COST OF SALES	45,581	-	-
DEPRECIATION	2,953	1,723	-
FOOD COST	17,914	75,064	60,357
INDIRECT COST	174,219	203,654	214,018
INSURANCE	6,889	8,450	9,450
INTEREST/DEBT SERVICE	7,372	8,541	8,541
INTERNET	1,740	9,237	2,450
LEASE EQUIPMENT	12,923	14,591	14,591
MAILING COST	6,579	13,129	11,179
OTHER EXPENSES	373,340	678,348	746,405
PRINTING/COPYING	1,000	6,200	6,150
RECRUITMENT	480	-	-
REPAIRS/MAINT	4,946	70,548	6,000
SALARIESFRINGE	2,465,702	2,781,323	2,808,614
SPACE COST	284,948	391,357	333,371
STAFF DEVELOPMENT	49,486	52,675	46,659
SUPPLIES	155,821	415,202	304,255
TELEPHONE	43,299	62,024	58,300
TRANSFERS	96,952	147,513	144,471
TRANSPORTATION	3,799	3,671	3,235
TRAVEL	21,687	49,262	48,367
UTILITIES	1,620	1,620	1,620
Grand Total	\$ 4,713,080	\$ 7,787,642	\$ 7,114,621
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CN NATIONAL HOLIDAY	1	1	1
COMMERCE SVCS EXEC DIR	4	24	24
SMALL BUSINESS ASSISTANCE CENTER	30	14	14
Grand Total	35	39	39

Figure 85 Summary Budget Data – Commerce Services

Human Services

Department Overview

Human Services provides a multitude of services for Cherokee citizens. The departments within Human Services include Child Support Services, Child Care & Development, Indian Child Welfare and Family Assistance.

Primary Services

Child Care & Development

Currently, there are two Child Development Centers (Stilwell and Tahlequah). These centers serve over 200 children each year. Construction will begin on the expansion of the Tahlequah Child Development Center and Stilwell Child Development Center.

The Child Care Subsidy program provides payments to providers (in-home care, childcare centers and relative providers). Approximately 2,500 children each year receive subsidized childcare from over 400 providers.

The Child Care Licensing program works in conjunction with OKDHS to provide services for eligible providers. Approximately 400 providers contract with Cherokee Nation.

The Child Care Resource and Referral program works with clients and providers. The Cherokee Parents program assists parents. Cherokee Connections program assists relative providers. Trainings for providers and parents offered weekly.

Child Support Services

The essential child support services include establishing paternity via Affidavit of paternity or genetic testing; establishing child support orders based upon the statutory guidelines, monitoring and enforcing those child support orders when necessary through an array of enforcement tools that could include suspension of appropriate licenses, income withholding orders, passport revocations, bank levies, liens, tax intercepts, and court actions that could result in incarceration as a last resort. The program also collects and distributes payments for all child support cases. The program looks at each case individually to determine the most appropriate enforcement action to utilize.

Indian Child Welfare

The Department of Indian Child Welfare (ICW) is the agency within Cherokee Nation responsible for administering the Title IV-B program and insuring compliance with the Child and Family Services Plan (CFSP). ICW is comprised of four major components. These components are family preservation services, child protection services, court and permanency services, and employee and resource family development. Within the organization framework of the Cherokee Nation, ICW is part of the Service Team of the Cherokee Nation government.

Cherokee Nation Indian Child Welfare gained approval from the Department of Health and Human Services – Administration of Children and Families, to operate as a Direct Title IV-E agency in January of 2019. This approval allows Cherokee Nation Indian Child Welfare to operate much like the state agency. ICW pays its' own foster parents, is able to gain reimbursement for additional administrative costs to operate the agency, and gain access to some services that were not available previously.

- ❖ **Cherokee Children Cultural Connection (4C)** ICW operates a grant that provides direct services to Cherokee children 4-18 years of age who are in the custody of CN, in a guardianship

through CN District court and reside in Cherokee or Adair County or are in the custody of the Department of Human Services and reside in Cherokee or Adair County. 4C strives to strengthen and expand existing infrastructure of our child serving programs by providing holistic cultural and interest activities. These activities focus on culture, stability, and bonding to improve outcomes for Cherokee children therefore restoring resiliency and self-image and establishing a new connectedness to their tribe to stand strong, overcoming the trauma and abuse they have endured.

- ❖ **Family Preservation Services (FPS)** provides remedial active efforts to families who have abused or neglected, or who have been identified to be at risk of abusing or neglecting, their children. These services are intensive, hands-on and tailored to the family's needs. Services include but are not limited to parenting education, problem solving, budgeting and court support.
- ❖ **Child Protective Services (CPS)** is responsible for the investigation of harm, or threatened harm, to a child's health and welfare by the acts or omissions of the child's parent(s), legal guardian, or caretaker. This unit is also responsible for any recommendations for resolution of safety issues whether it is preservation services to prevent removal or legal action up to and including removal of the child from the home.
- ❖ **Court and Permanency Services (CAPS)** provides assistance to Indian families that are involved in the juvenile court system; both state and tribal. These services are designed to reunite the Indian family that has experienced a breakup as a result of child maltreatment by the custodial caretaker. This group is also responsible for finding and recommending both temporary and permanent placements.
- ❖ **Resource Family Recruitment, Certification, Training and Retention Services** is responsible for the recruitment of foster and adoptive families for children who have been removed from their homes due to abuse or neglect. A pre-service training is provided to all resource families before they can be certified. Families must go through a certification process in order for them to be a permanent resource family for Cherokee children and any other Indian child needing temporary or permanent placement. To help families' better care for our children and to retain our families, continuing education training is provided as well as other retention activities. This program maintains a list of potential homes for children in need of placement as a result of court intervention.

Employee Training Services is responsible to provide training and training opportunities to new employees as well as current employees. This allows new employees to become better acclimated to ICW and for current employees to stay abreast of current developments in the ICW field.

Family Assistance

The Family Assistance Department is made up of an array of tribal and federally funded Human Services programs designed to provide direct services for Tribal Citizens living throughout the Cherokee Nation jurisdiction. We have three BIA funded programs, General Assistance, Burial Assistance, Emergency Assistance, a DHS funded program LIHEAP (energy assistance program), and a Title 6 programs that partially funds the senior nutrition program. USDA funds the Food Distribution program, while NAHASDA supports financial housing assistance components. The Cherokee Nation funds the School Clothing Program, Burial Assistance, and Elders in Need, Elder Protection Services (VOCA), Senior Nutrition, Community Family Advocacy Program and the Tribal Emergency Assistance Program.

One Fire Victim Services

The essential services provided by One Fire include. Providing emergency advocate assistance to law enforcement officers within the 14-county reservation. Providing resources for immediate safe housing through assistance with locating a shelter or relocation to family or friend's home. Assistance for victims when filing a police report and/or protective order, explanation of court procedures to clients and assists in preparation for court, accompanies victims to and from court appearances, civil legal referral assistance (for victims of domestic violence, sexual assault, stalking, and dating violence) and legal and/or court application fees. Listens to victim concerns and needs and strives to address them. Provides education and assistance in preparing a safety plan for clients and family members and explains the power and control model of abuse. Provides counseling referrals and any other resource referrals needed. Accompanies and prepares the victim for sexual assault exam procedures. Accompanies victims to hospital for medical needs. Transitional housing services (for victims of domestic violence, sexual assault, and dating Violence).

Youth Services & Special Projects

Emergency Care provides respite services during the day for children and youth on a daily basis in need of protected care at the John A. Ketcher Youth Services Center. Services include crisis intervention, counseling, case management, transportation, life skills, recreation, educational assistance, information and referral, advocacy, and residential services that support a safe and healthy living environment. Age-appropriate services and activities provided to dependents under the age of 18 (including infants and toddlers). There may be situations arise with staff to client ratio that will limit the age range from 6 through 17.

Community Outreach & Prevention provides YSSP team with availability for organizing prevention education presentations addressing an array of positive youth development activities: life skills and financial literacy, career/educational development, cultural awareness, physical and emotional fitness. This may be on an individual level, or with schools, programs, or community organizations, and special events in the community. The "Making A Change" (MAC) is a life skills program developed by Cherokee Nation Youth Services, for native youth ages 10 to 17 who are referred to the program by law enforcement, tribal, and municipal courts and programs such as Juvenile Justice, Indian Child Welfare, Sequoyah High School, Career Services, and One Fire, as well as schools and other agencies in the communities who have identified youth as "At Risk" or in need of intervention.

Major Financial or Programmatic Changes Occurring In This Budget

Child Care & Development

Increased funding brought additional requirements for the Subsidy and Resource and Referral programs. Policies and procedures in Subsidy, Licensing and Resource & Referral have been updated to adhere to these changes. The changes will increase the cost of providing subsidized child care. Cherokee Nation Child Care and Development is in full compliance with all laws and regulations.

Child Support Services

The director of the program retired in August 2022, and the program manager was designated interim and was chosen to fill the director's position in September 2023. This programmatic change created a vacancy in the position of the program manager, and interviews are being conducted to fill the position.

Indian Child Welfare

Title IV-E Prevention Services program is a child welfare stream available to federally recognized tribes. The Prevention Services program allows tribes to receive federal funding for evidence-based mental health prevention and treatment, substance abuse prevention and treatment, and in-home parent skill-based programs that are delivered to eligible children, youth, and families to help prevent the placement into foster care. This program is to help ICW build capacity and improve practices. Through

the Title IV-E Prevention Plan, Cherokee Nation Indian Child Welfare will provide Cherokee citizens within the Cherokee Nation well-supported services or programs for a child or caregivers of the child when the child, parent, or caregiver is in need of services or programs are preventing the child from entering foster care.

Family Assistance

The operational (administrative) budget for Family Assistance under the Self-Governance funds continues to be a concern. The supplemental programs, such as LIHEAP and NAHASDA-HUD, offer some support for the administrative costs, but the bulk of the expenses and costs fall on the Self-Governance budget. This budget experiences a deficit each year and we need to add additional staff to support all of the programs within the department. Cherokee Nation gen funded programs (Tribal Emergency Assistance, Elders in Need, Community Advocates, and Tribal Burial) continue to present budgetary challenges in having enough funds to cover the increased need for these services. Without the assistance of CARES Act and ARPA funding, there would be fewer people served through gen fund and BIA programs. We typically have to ask for additional gen funds in February or March of each year to cover the remaining year's expenses. The client requests and numbers continue to increase in all programs.

One Fire Victim Services

One Fire Victim Services has had a limited timeframe to disperse funds by the fiscal year deadline. We have experienced vacancies and staffing challenges as well as turnover with a new director.

Youth Services & Special Projects

A DOJ grant continues to be on hold for the J.A. Ketcher Youth Services facility expansion. The program is awaiting the approval by DOJ of the Cherokee Nation environmental assessment before the release of grant funds. The expansion allows for additional office space and a multi-purpose center for educational and instructional settings.

Key Trends and Challenges Impacting the Department

Child Care & Development

The demand for child care services continues to increase. The number of children requiring quality child care increases every year. Unfortunately, the number of quality providers is decreasing every year. This trend is generally due to the high cost of providing child care as well as the additional requirements imposed by the new federal and state guidelines.

Implementing the new policy changes will affect the cost of providing services to clients. Increasing payment rates to providers is an attempt to assist our providers to continue to provide quality child care. We will implement other provider assistance programs as well.

Child Support Services

- ❖ Critical trends in the program is an increase of program participants, in FY 22 a total of 8,341 participants of active cases were served, whereas in FY 23 as of April 2023 the program has severed 9,180 participants. This was seen as a 10.06% increase of participation over FY 22 with a continued upward trend in services for FY 24.
- ❖ A continued challenge in FY 23 was that the program has been working to reduce any backlog of in-office procedures. This has required staff to readjust to working back in the office full-time and re-establishing normal office operations with safety precautions still in place as needed.
- ❖ The pandemic spurred the program to look at other future projects to assist in completing business even if staff are unable to come into the office full-time. Some of these trends include adding fillable applications to the program's website this year and looking at ways to have virtual

meeting appointments and telephonic hearings. The program incorporated text-messaging services to communicate directly with clients without coming into the office.

- ❖ Another challenge directly stemming from the pandemic is that many clients experienced a consistent delay when receiving payments. The program will be focused on how it can incorporate the use of debit cards instead of checks into this coming year. While the program continues to meet the policy period of issuing payments within two business days, the issue stems from the actual delivery of mail, which is causing the delays.
- ❖ In FY 2022, the program had 735 docketed enforcement actions; however, in FY 2023, there were 387. Currently, we have an estimate of 104 docketed enforcement actions for FY 2024 (through March 2024). As the legal caseloads for contempt and court actions have dwindled, there will need to be a review of the budgeted cost to the program.
- ❖ The program is also seeking to apply for the NextGen grant and hopes to be awarded the grant; however, if the program is not chosen to facilitate the grant, there is an 1115 waiver this program would like to seek to help improve services for our children and families.
- ❖ The program will return to satellite court for the northern reservations and southern reservation counties for Tribal court cases. This will be beneficial to clients regarding travel and cost.

Indian Child Welfare

Indian Child Welfare continues to see a steady increase in families requiring services. COVID-19 has both increased and decreased some of the yearly averages and totals, for example, court numbers are down due to tribal courts closer for several months.

One Fire Victim Services

One Fire Victim Services has seen an expansion of services throughout the reservation, with growth into Transitional Housing, Shelter, homes, and apartments. The department has experienced staff vacancies, which makes it difficult to meet the growing needs of the program.

Youth Services & Special Projects

In 2022, the John A. Ketcher Youth Services Center program fully transitioned from a 24/7 operation to day hours. The goal remains to return to 24/7 or additional days and hours and beyond 5, which will be dependent upon retaining staff for coverage.

Goals and Objectives

Child Care & Development

- ❖ Increase the number of quality child care providers
- ❖ Increase the availability of child care to eligible families.
- ❖ Create new provider and client friendly procedures.
- ❖ Increase number of trainings provided to child care providers.
- ❖ Implement paperless procedures for clients and providers.
- ❖ Create provider quality and facility improvement grants.
- ❖ Increase payment rates to providers
- ❖ Strengthen child care workforce

Child Support Services

In FY24, the goals of Child Support services include the following:

- ❖ Providing the essential child support services in a holistic manner that include paternity establishments through affidavits of paternity or genetic testing and continuing to increase

paternity establishment orders, establishing child support orders that are fair and equitable and increasing legal orders to modify child support and enforcing child support through an array of enforcement tools

- ❖ Focus on re-establishing a holistic partnership with the programs' customers and seek ways to help the families access the resources they need
- ❖ Continue maintaining tribal dockets and participating in all state county dockets within the CN reservation jurisdiction to facilitate child support legal actions
- ❖ A major goal is to have a manager over the payment center unit. This will help work with CN Financial Resources to develop a solid plan for pursuing ACH-type payments while ensuring the MTS database payment information can be uploaded to the Infor system for reconciliation purposes. The goal is to ensure this office can utilize EFT capabilities for faster and safer payments to our families
- ❖ Continue to work on customer-friendly processes and policies that help facilitate services in the best manner possible.
- ❖ The program hopes to see finalization of the MTS upgrade by the end of FY 2024. Any upgrades to the MTS system are released by the Federal Office of Child Support Services, Division of State and Tribal Systems.

Indian Child Welfare

- ❖ The goals of ICW focus on three broad areas:
- ❖ Safety and protection of children
- ❖ Permanency planning
- ❖ Prevention

The overall structure for the service-delivery system within ICW reflects the philosophy of a “continuum of care”. This continuum incorporates a network of interrelated combinations of child protection, parenting, family violence prevention, court advocacy, reunification efforts, foster care, adoptive care, foster and adoptive family training, recruitment, retention and supports to ensure a well-qualified workforce.

Family Assistance

- ❖ Decrease time frame from application, approval, to payment or completion of application
- ❖ Continue to provide services to identify/locate eligible citizens
- ❖ Increase participation in assistance programs

Youth Services & Special Projects

- ❖ Serving and protecting children, youth and families for a better quality of life.
- ❖ Emergency care to strengthen children, youth, and families through the integration of shelter and community resources for safety and well-being.
- ❖ Strengthen individual and family wellness through prevention education.
- ❖ Networking and promoting violence prevention, life skills, education and career development, financial management, healthy relations, and cultural awareness.
- ❖ Efficient and effective delivery of services.
- ❖ Maintaining compliance and licensing safety standards per tribal, state, and federal regulations.
- ❖ Manage sources to meet community needs.

- ❖ Explore grant sources for funding continuation of program and meeting the needs of Cherokee Citizens.

Key Performance Measures

Human Services			
	FY22 Actuals	FY23 Budget	FY24 Budget
Active child support clients served	8,179	8,752	9,277
Advocate home visits/referrals	775	800	848
Burial assistance	500	385	408
Elderly victims of crime	87	97	103
Emergency assistance	200	300	318
Senior meals served	82,623	55,654	58,993
Youth truancy/delinquency intervention	20	10	11

Figure 86 Human Services Performance Measures

Human Services Organizational Chart

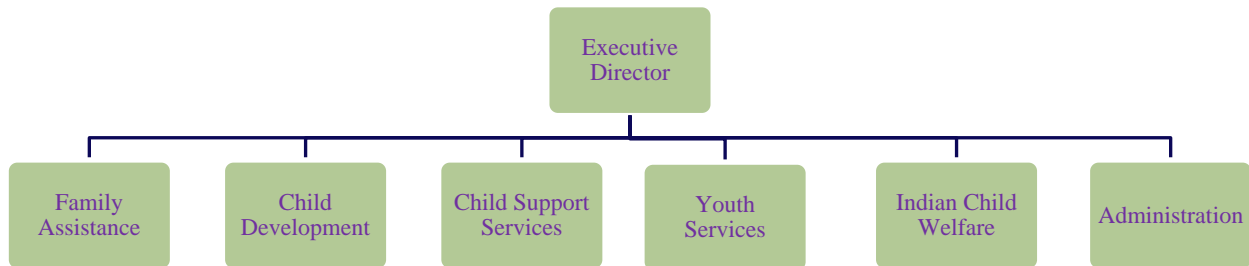


Figure 87 Human Services Org Chart

Expenditures and Authorized Positions

The Human Services’ funding is shown in the table on the following page (see figure 88) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DEPT OF TREASURY	\$ 12,483,746	\$ 3,146,922	\$ -
DHHS GENERAL	18,005,818	30,935,457	22,465,866
DOI PL 102-477	39,806,149	370,066,046	409,060,534
DOI SELF GOVERNANCE	3,907,919	5,635,092	3,824,435
FEDERAL OTHER	1,573,791	5,437,504	5,449,983
HUD	970,720	1,667,242	1,922,352
INDIRECT COST POOL	730,739	902,134	1,025,677
OTHER	149,978	147,000	147,000
STATE OF OKLAHOMA	-	162,000	175,500
TRIBALLY FUNDED	4,174,590	5,380,545	5,506,239
USDA	11,869,555	15,926,036	17,262,930
Grand Total	\$ 93,673,006	\$ 439,405,978	\$ 466,840,516

Figure 88 Human Services Funding by Funding Source

The table following (see Figure 89 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 3,335	\$ 8,400	\$ 4,200
BUILDING LEASE	455,265	440,845	738,841
CAPITAL ACQ <5K	333,077	531,788	389,751
CAPITAL ACQUISITIONS	1,812,387	159,354,500	90,261,198
CLIENT SERVICES	27,941,289	34,130,640	23,647,913
CONTRACTS	17,828,609	140,017,920	254,928,931
CONTRIBUTIONS	764,405	1,131,292	528,829
FOOD COST	5,893	14,127	12,200
INDIRECT COST	3,334,819	4,297,742	5,093,958
INSURANCE	129,901	158,251	270,280
INTERNET	288,891	243,073	186,868
LEASE EQUIPMENT	73,756	90,964	66,617
MAILING COST	70,679	75,400	49,400
OTHER EXPENSES	8,282	51,850	74,197
PRINTING/COPYING	45,918	96,834	53,253
PROPERTY TAXES	-	250	-
RECRUITMENT	67,738	12,633	28,905
REPAIRS/MAINT	547,927	513,717	865,917
SALARIESFRINGE	23,090,283	29,130,434	34,027,808
SPACE COST	224,419	312,553	296,786
STAFF DEVELOPMENT	51,411	304,176	448,155
SUPPLIES	1,176,852	1,480,619	2,061,095
TELEPHONE	503,551	636,776	791,535
TRANSFERS	13,948,775	65,190,273	50,836,500
TRANSPORTATION	498,162	556,545	693,102
TRAVEL	39,169	319,976	252,172
UTILITIES	428,213	304,400	232,105
Grand Total	\$ 93,673,006	\$ 439,405,978	\$ 466,840,516
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CHILD DEVELOPMENT	135	135	194
CHILD SUPPORT ENFORCEMENT	41	41	41
CHILDREN, YOUTH & FAM SVS	19	19	20
FAMILY & ELDERLY ASSIST	50	66	52
FOOD DISTRIBUTION	81	81	81
HUMAN SVS EXEC DIRECTOR	10	11	14
INDIAN CHILD WELFARE	155	142	135
SPECIAL PROGRAMS	14	41	69
Grand Total	505	536	606

Figure 89 Summary Budget Data – Human Services

Government Resources

Department Overview

Government Resources is made up of four departments: the Office of Self-Governance (OSG), Evaluation and Compliance, Real Estate Services, and Tribal Registration.

The Office of Self-Governance (OSG) has the primary responsibility for Self-Governance (SG) oversight functions for the Nation. This department is responsible for negotiating and implementing compacts and funding agreements associated with Self-Governance programs, services, functions and activities with the Department of the Interior (DOI), Federal Highway Administration (FHWA), P.L. 102-477, and with the Indian Health Service (IHS). This office is also responsible for monitoring and oversight functions for all SG funded programs, participating in rulemaking or policy development at the federal or tribal level.

OSG staff represents the Nation on national and regional inter-tribal working groups while insuring that the Nation's views and interests are represented as well as maintaining business relationships on the same level. The OSG coordinates funding and programmatic issues (internal and external), serves as advisor to internal departments and other tribal governments, reconciles the Annual Funding Agreement (AFA) with funding received, monitors internal compliance with awards and negotiates disputed items with the Federal agencies. This OSG also reviews Self-Governance operations and coordinates annual data reports to the agencies on program accomplishments. Reporting by this independent office gives Administration the necessary information to evaluate the effectiveness of the programs.

Evaluation and Compliance provides ongoing inspection, identification, evaluation and documentation of systems of financial compliance and operational policies. Staff members recommend systems and procedures to aid in the deficiencies of internal controls, fraud, waste and abuse of resources. They also recommend policies, procedures, forms, records and data collection systems to prevent or help resolve audit findings.

Real Estate Services is responsible for administering the laws, regulations, policies and procedures to protect and manage trust and restricted lands of individual Indian landowners and the land owned by Cherokee Nation itself. Functions of the department include, but are not limited to: Leasing for Business, Hunting, Agriculture, Wind/Solar and Residential purposes on tribal, trust & restricted land; Fee to Trust applications; Land acquisitions; Rights of way/Easements; Rights of Entry; Service Line Agreements; Deed Approvals on restricted land; Mortgage Approvals on restricted land; Restriction removal applications; Probate Inventories; Probate prep work; Reports for Distribution; Inventory/heirship Research; Administrative Law Judgments for trust land; Quiet Title research; Realty litigation responses; Last Will & Testaments for tribal citizens; Site inspections; Trespasses; Jurisdiction verification for Marshal Service and Indian Child Welfare; Impact Aide Verifications for Department of Education and schools in 14-county reservation area; County research; and Maps/platting.

The Tribal Registration office processes Certificate of Degree of Indian Blood (CDIB)/ Tribal Citizenship applications and issues CDIB, Citizenship and Photo ID cards. Also, this office issues Indian Preference Letters, provides Tribal verifications, verifies Eagle Feather applications and provides other registration services as needed. To be eligible for a CDIB/Tribal Citizenship with the Cherokee Nation, you must be able to provide documents that connect you to an enrolled lineal ancestor, who is listed on the "Dawes Roll" Final Rolls of Citizens and Freedmen of the Five Civilized Tribes, Cherokee Nation with a blood degree.

Primary Services

- ❖ Responsible for negotiating and implementing SG compacts and funding agreements, as well as monitoring and oversight functions for all SG funded programs
- ❖ Participate in rulemaking or policy development at the federal or tribal level

- ❖ Represents the Nation on national and regional inter-tribal working groups while maintaining business relationships on the same level
- ❖ Serves as advisor to internal departments and other tribal governments
- ❖ Review/approve applications for CDIB and/or Tribal citizenship
- ❖ Issue Tribal Photo ID cards and replacements upon request
- ❖ Provide CDIB/Tribal citizenship verifications to multiple service agencies
- ❖ Process deceased notices and relinquishment requests

Key Trends and Challenges Impacting the Department

Self-governance functions are moving away from the federal government towards a system that requires more self-monitoring and regulatory interpretation. Thus, maintaining a well-versed, professional staff is paramount. Unfortunately, this Office has undergone personnel changes over the last few years and currently has many vacancies. Thus, the current challenges are to keep existing staff current with the regulatory environment, acquire/train new staff, and navigate the CN towards more efficient self-governance operations.

Goals and Objectives

- ❖ To assure the self-governance programs operate within proper regulatory parameters and the maximum amount of funding is derived from our partners
- ❖ Monitor earmarked funds
- ❖ Monitor reauthorization bills
- ❖ Negotiate new Program Agreement upon reauthorization
- ❖ Evaluate renegotiation of Direct Contract Support Costs (IHS)
- ❖ Coordinate with Health Services to evaluate renegotiation of IHS funding agreement
- ❖ Limit risk
- ❖ Protect assets
- ❖ Continue to certify CDIB/Tribal citizenship applications
- ❖ Reduce CDIB backlog
- ❖ Continue to work on data cleanup
- ❖ Continue to manage and maintain the current work load in all three registration programs
- ❖ Administer the laws, regulations, policies and procedures to protect and manage trust and restricted lands of Indian landowners and land owned by the Cherokee Nation

Key Performance Measures for Self-Governance

Government Resources			
	FY22 Actuals	FY23 Budget	FY24 Budget
New Certificate of Degree of Indian Blood citizenship	27,854	16,844	20,000
Processed Ineligible Letters	402	400	400
New Tribal Citizens registered	31,367	27,963	28,000
Tribal Photo IDs	19,814	20,000	22,000

Figure 90 Government Resources Performance Measures

Government Resources Organizational Chart

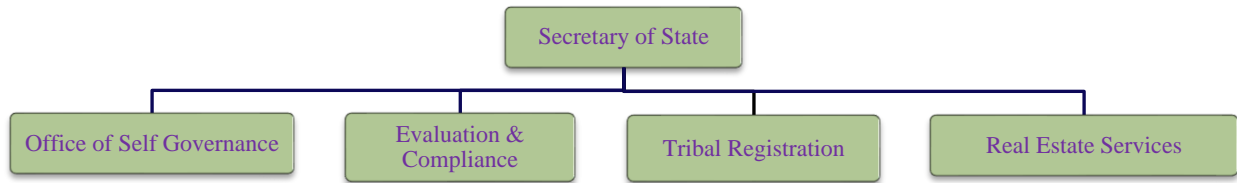


Figure 91 Government Resources Org Chart

Expenditures and Authorized Positions

The Government Resources’ funding is shown in the table below (see figure 92) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DOI SELF GOVERNANCE	\$ 2,784,904	\$ 3,929,703	\$ 4,105,575
HUD	163,906	270,886	270,886
IHS SELF GOVERNANCE OFFICE	14,185	205,106	205,106
INDIRECT COST POOL	736,062	1,126,545	1,124,656
PRIVATE	-	-	50,000
TRIBALLY FUNDED	2,221,828	6,240,408	5,945,405
Grand Total	\$ 5,920,885	\$ 11,772,648	\$ 11,701,628

Figure 92 Government Resources Funding by Funding Source

The table on the following page (see figure 93) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ -	\$ 250	\$ 250
BUILDING LEASE	1,993	2,680	2,680
CAPITAL ACQ <5K	4,874	16,496	51,259
CAPITAL ACQUISITIONS	1,039,196	4,332,412	4,061,764
CLIENT SERVICES	-	300	300
CONTRACTS	240,876	756,728	755,908
FOOD COST	2,302	3,082	3,082
INDIRECT COST	411,955	577,968	613,029
INSURANCE	8,300	6,927	8,152
INTERNET	2,655	2,885	2,906
LEASE EQUIPMENT	3,918	6,000	14,500
MAILING COST	99,270	34,050	50,600
OTHER EXPENSES	8,167	12,500	11,600
PRINTING/COPYING	3,786	6,661	6,150
PROPERTY TAXES	14,532	14,460	16,197
RECRUITMENT	128	300	300
REPAIRS/MAINT	7,454	7,359	7,359
SALARIESFRINGE	3,539,019	5,092,617	5,199,435
SPACE COST	181,822	238,620	240,220
STAFF DEVELOPMENT	17,104	28,500	32,500
SUPPLIES	181,622	341,832	299,863
TELEPHONE	54,480	61,380	56,855
TRANSPORTATION	28,769	41,190	40,348
TRAVEL	65,249	185,132	223,700
UTILITIES	3,414	2,319	2,671
Grand Total	\$ 5,920,885	\$ 11,772,648	\$ 11,701,628
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
EVALUATION & COMPLIANCE	8	8	8
GOVERNMENT RESOURCES	7	7	8
REAL ESTATE SERVICES	16	20	19
REGISTRATION	38	42	47
Grand Total	69	77	82

Figure 93 Summary Budget Data – Government Resources

Marshal Service

Department Overview

The Cherokee Nation Office of the Marshal (CNOM) carries out the law enforcement functions of the Cherokee Nation.

Provides professional law enforcement service, effective partnerships, quality technical assistance, creative problem solving and innovative policing for the protection of life, property and resources in Indian Country.

The Marshal Service (MS) is active and serves in other areas as well. Community meetings and activities are attended regularly by MS staff to answer questions about the services that we provide within the Tribal Reservation. Each year the MS has over 10K calls for service throughout the Tribal Reservation. MS are trainers in basic fire arms instruction; Council on Law Enforcement Education and Training (CLEET) instructors, trainers of patrol tactics, Special Operations Training (SOT) trainees, domestic assault trainees, defensive tactics trainees, and basic Special Weapons and Tactics (SWAT) trainees and many are certified dive instructors. Several Marshals are cross deputized with the U.S. Marshal Service.

Primary Services

The Marshal Service provides safety for the Cherokee people and their communities, tribal complex and Cherokee Nation properties; Preserve public peace and order; prevention, detection and investigation of crime; Apprehension of offenders; Protect persons and property; Enforce laws applicable to Indian County.

Patrol – most fundamental function of a law enforcement program in Indian Country

- ❖ Rural communities
- ❖ Housing communities and sites
- ❖ Cities and assist other agencies where cooperative agreements have been entered into
- ❖ Community meetings

Officers take reports regarding crimes, provide public safety, community problem-solving and provide education

Investigations – partner with the Office of the Attorney General, local and federal agencies with criminal investigations to include domestic violence cases and missing and murdered indigenous peoples.

Special Applications Branch – provides special operations

- ❖ Fugitive apprehension
- ❖ Dignitary protection
- ❖ Conduct intra-agency corroboration for sex offender compliance and apprehension of absconders
- ❖ Special Teams
 - Dive team
 - Bike team
 - Swift water rescue
 - Special Operations Team

Justice Services – Programs classified under the Office of the Marshal

- ❖ Sex Offender Management
- ❖ Tribal Access Program for back ground information
- ❖ Cross Deputation and commissions
- ❖ Detention of inmates
- ❖ Probation of court involved individuals

- ❖ Tribal police
 - Court related transport
 - Bailiff duties
- ❖ Security
 - Secure the safety of CN employees, citizens and visitors
 - Routinely patrol all CN Properties
 - Check for security violations on CN Property

- Observe/Report suspicious person(s) or activity
- Provide security to CN Events
- Assist with traffic control and parking
- Render first aid
- Assist motorist on CN Property
- Respond to minor accidents in parking lots

Public Safety coordinates tribal emergency operations including:

- ❖ Monitoring potentially severe events
- ❖ Evaluating the possibility for securing state, federal disaster assistance
- ❖ Managing tribal resources
- ❖ Providing emergency public information
- ❖ Developing and distributing situation reports
- ❖ Conducting preliminary damage assessments
- ❖ Operational Management
- ❖ Support Marshal Service Special teams
- ❖ Provide Emergency Medical Service for individuals, families and special teams
- ❖ The Emergency Management Incident Management Team comprised of staff from the departments within Cherokee Nation.
- ❖ The team prepares and responds to disasters and emergencies that occur within the Cherokee Nation and as requested from other tribal nations, state and federal agencies.

Key Trends and Challenges Impacting the Department

The McGirt vs Oklahoma decision has had a major impact on personnel workload and finances. Processes and partnerships are being discussed on how to transition sex offenders residing, working and going to school into the Cherokee Nation registration, as well as working to enter cross deputation agreements to assist in criminal justice matters across the reservation. Discussion is underway about existing processes and software programs for transition/integration into the Cherokee Nation criminal justice system.

Goals and Objectives

The goal of the Cherokee Nation Marshal Service is to keep the Cherokee communities safe and violence free thus exercising and maintaining tribal sovereignty.

- ❖ Objective 1: Increase safety to patrols
- ❖ Objective 2: Decrease response time to emergency calls
- ❖ Objective 3: Establish and maintain working relationships with other law enforcement entities.

Key Performance Measures

Marshal Service			
	FY22 Actuals	FY23 Budget	FY24 Budget
Security vehicle assists	54	36	45
Ambulance service	5,590	5,333	5,500

Figure 94 Marshal Service Performance Measures

Marshal Service Organizational Chart

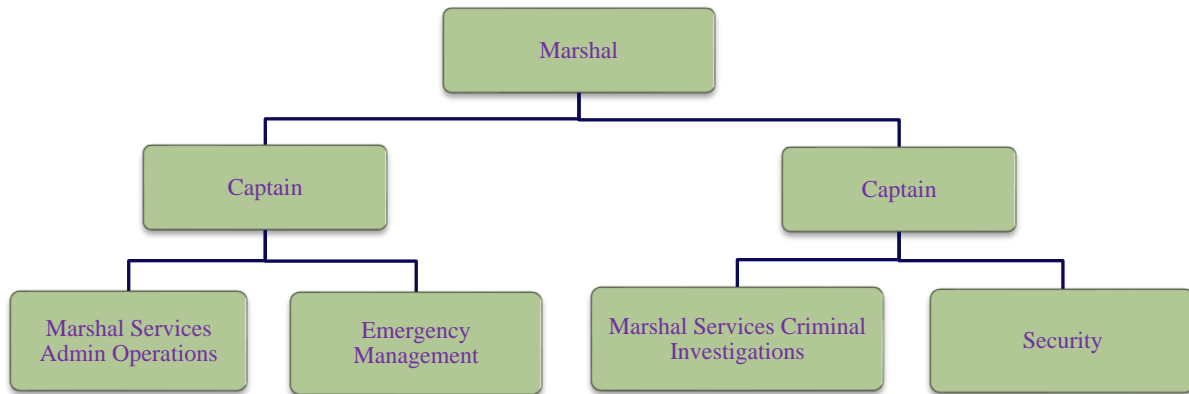


Figure 95 Marshal Service Org Chart

Expenditures and Authorized Positions

The Marshal Service’s funding is shown in the table below (see figure 96) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DOI SELF GOVERNANCE	\$ 1,651,577	\$ 12,364,464	\$ 17,623,304
FEDERAL OTHER	1,213,936	4,581,002	1,298,765
IHS SELF GOVERNANCE HEALTH	6,094,637	8,103,659	8,109,873
INDIRECT COST POOL	953,350	2,241,266	2,241,266
MOTOR FUELS TAX	361,672	436,030	436,030
TRIBALLY FUNDED	13,006,874	24,619,432	17,569,433
Grand Total	\$ 23,282,047	\$ 52,345,853	\$ 47,278,671

Figure 96 Marshal Service Funding by Funding Source

The table following (see figure 97 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 942	\$ 600	\$ 400
BUILDING LEASE	480	480	-
CAPITAL ACQ <5K	507,602	238,663	89,473
CAPITAL ACQUISITIONS	1,622,927	5,238,352	1,848,422
CLIENT SERVICES	(6)	-	-
CONTRACTS	5,077,372	15,971,226	18,578,691
DEPRECIATION	50,522	126,614	120,229
FOOD COST	5,098	18,447	16,500
INDIRECT COST	1,630,489	2,932,964	2,580,023
INSURANCE	144,417	204,134	219,453
INTERNET	20,736	16,516	14,329
LEASE EQUIPMENT	7,442	17,800	10,246
MAILING COST	2,585	10,100	9,230
OTHER EXPENSES	32,776	91,192	74,527
PRINTING/COPYING	411	18,200	15,300
RECRUITMENT	2,102	2,913	2,700
REPAIRS/MAINT	109,742	383,481	298,048
SALARIESFRINGE	11,500,425	18,333,420	19,451,640
SPACE COST	280,866	434,269	459,353
STAFF DEVELOPMENT	132,354	321,962	254,405
SUPPLIES	780,281	5,542,411	1,218,536
TELEPHONE	252,702	320,218	366,962
TRANSFERS	85,733	-	-
TRANSPORTATION	872,645	1,600,558	1,305,288
TRAVEL	151,178	512,079	335,714
UTILITIES	10,227	9,254	9,202
Grand Total	\$ 23,282,047	\$ 52,345,853	\$ 47,278,671
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
JUSTICE SERVICES	-	-	25
MARSHAL SERVICE	65	129	121
PUBLIC SAFETY	-	53	61
SECURITY	13	21	21
Grand Total	78	203	228

Figure 97 Summary Budget Data – Marshal Service

Gaming Commission

Department Overview

The Cherokee Nation Gaming Commission (CNGC or Commission) was established as the independent regulatory body charged with overseeing the conduct of gaming by authorized Tribal entities. Further, the Commission is responsible for ensuring compliance with the Indian Gaming Regulatory Act, the regulations of the National Indian Gaming Commission, and the provisions of the Tribal-State compacts entered into between the Cherokee Nation and the State of Oklahoma.

The Commission consists of five (5) Gaming Commissioners. Each Commissioner is appointed by the Principal Chief and confirmed by the Tribal Council for a term of three (3) years. In addition, the Commission, at full capacity, employs sixty three (63) staff members to carry out its duties and responsibilities on a daily basis. In order to ensure that all gaming is conducted fairly and honestly, the Commission conducts background investigations and licenses all employees working in the gaming facilities. Gaming vendors are also licensed in the Commission's continuing efforts to provide for the protection of Tribal assets. Currently, the Commission licenses over 2,866 employees and 910 vendors.

The Commission also reviews and approves all games played at the gaming facilities. All games are evaluated against the appropriate federal and/or Tribal-State compact requirements for allowable games. The Commission currently oversees gaming activity in eleven (11) gaming facilities:

Roland	Catoosa	Catoosa Smoke Shop
Tahlequah	Sallisaw	West Siloam Springs
Fort Gibson	Ramona	Grove
South Coffeyville	Roland Travel Plaza	

In exercising the authorities provided under federal and tribal law, the Commission actively administers regulations designed to protect all facets of the gaming facilities. Among these efforts, the Commission performs the following functions (including, but not limited to):

- ❖ Performs background investigations on all gaming facility employees and vendors
- ❖ Issues gaming permits and/or licenses to gaming facility employees and vendors
- ❖ Reviews and approves gaming facility licenses
- ❖ Reviews and approves all games offered in the gaming facilities
- ❖ Conducts internal audits on gaming facility operations to determine the level of compliance with all applicable regulations
- ❖ Causes external audits – both financial and compliance – of all gaming facilities to be conducted on an annual basis
- ❖ Monitors and supervises the payment of fees due to regulatory agencies
- ❖ Provides procedures for the resolution of gaming disputes between the gaming public and licensed gaming facilities

To accomplish these tasks on a daily basis, the Commission employs staff in Administrative, Compliance, Licensing, and Audit capacities.

The Administrative department provides daily oversight of the Commission's operations, including the overall administration and coordination of the Commission's daily functions. The Director oversees the operations of the Compliance, Licensing, and Audit departments, interacts with Cherokee Nation Entertainment management, prepares and manages the Commission's annual budget, and performs all other administrative duties for the Commission.

The Compliance Department is tasked with performing numerous functions on the part of the Commission, the primary responsibility of which is to perform compliance assessments, and review and monitoring of all activities related to the conduct of gaming in the facilities. The Compliance Department's goals are to ensure compliance with the Tribal Internal Control Standards, the Tribal-State compacts, and Commission rules and regulations through optimal and standardized processes. The Compliance Department personnel currently utilize numerous databases and tracking programs to produce effective gaming reports for the Commission to ensure its compliance with all tribal, federal, and state regulations.

The Licensing Department conducts background investigations of gaming facility employees, vendors, and vendor employees, as applicable. Licensing conducts approximately 5,000 background investigations on an annual basis. The results of the background investigation are provided to the Gaming Commissioners as a part of the process of determining whether an individual is given the privilege of receiving a gaming permit or license. The Commission provides individual licensing information to the National Indian Gaming Commission and to the State Compliance Agency.

The Audit Department was formed as an independent review and reporting body within the Commission. The Audit Department is also tasked with multiple responsibilities; chief among them is the assessment of each gaming facility's level of compliance with the internal control standards issued by the National Indian Gaming Commission and the subsequent Tribal Internal Controls Standards, as well as the standards, rules and regulations adopted by the Commission; any relevant Cherokee Nation Entertainment, LLC (CNE) policies and procedures approved by the Commission as a part of either Compact or MICS/TICS requirements are also evaluated. During the course of a year, the Audit staff is required by federal statute to complete audits of the various functional departments and business processes at each gaming facility.

Audit also reviews and monitors the financial reporting requirements of the gaming facilities. This includes the review of fee payments, based upon gaming revenues, due to the National Indian Gaming Commission as a part of federal statutes and payments made in accordance with the terms of the Tribal-State Compact. Further, the auditors will review and monitor the monetary variances (overages & shortages) incurred by the gaming facility staff.

CNGC will continue to rise to meet the challenges brought by COVID 19 which has required changes to System of Internal Controls brought about by the Pandemic Policy. The goals and objectives identified in the CNGC strategic plan will continue to guide the efforts of each department within the Gaming Commission.

Major Financial or Programmatic changes occurring in this budget

The budget of the Gaming Commission was reduced due to the challenges brought about by COVID 19; however CNGC has utilized virtual training to fulfill training requirements mandated by the NIGC and State Tribal Compact. The Gaming Commission will be revising existing regulations and internal controls, as well as drafting and adopting new regulations to comply with the new gaming ordinance. A Special Project Analyst will be hired to draft regulations and perform other necessary functions. This consolidation of Special Projects Officer and Administrative Officer positions will not impact the budget. It is uncertain how the proposed fee increase to the tribes by the NIGC will impact the budget.

Key Trends and Challenges Facing the Gaming Commission

The Gaming Commission will approach its operations from a fiscally conservative perspective in Fiscal Year 24. However, there are recurring expenditures that are required for each department which are necessary expenditures such as software programs for Compliance, Audit, Administration, and Licensing.

Goals and Objectives

The Commission expects to fully implement the provisions of the modified Tribal Internal Controls, Licensing ordinance, which will include the revision of existing regulations and the development of new regulations to meet new statutory requirements.

Key Performance Measures

Gaming Commission			
	FY22 Actuals	FY23 Budget	FY24 Budget
Number of gaming facilities	11	11	11

Figure 98 Gaming Commission Performance Measure

Gaming Commission Organizational Chart

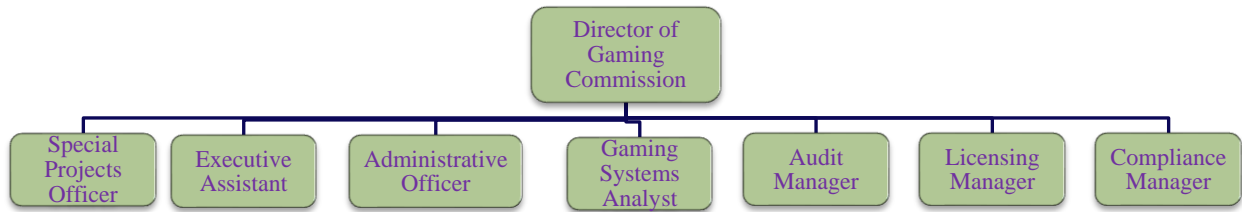


Figure 99 Gaming Commission Org Chart

Expenditures and Authorized Positions

The Cherokee Nation Gaming Commission’s funding is shown in the table following (see figure 100 below) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
TRIBALLY FUNDED	\$ 3,621,048	\$ 5,594,329	\$ 5,622,064
Grand Total	\$ 3,621,048	\$ 5,594,329	\$ 5,622,064

Figure 100 Gaming Commission Funding by Funding Source

The table on the following page (see figure 101) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CAPITAL ACQ <5K	\$ 1,121	\$ -	\$ -
CAPITAL ACQUISITIONS	-	45,000	45,000
CONTRACTS	463,467	512,000	512,000
FOOD COST	1,325	10,000	10,000
INDIRECT COST	336,909	527,634	531,587
INSURANCE	4,780	7,500	7,500
INTERNET	13,659	20,000	20,000
LEASE EQUIPMENT	-	20,000	20,000
MAILING COST	4,538	10,000	12,000
OTHER EXPENSES	1,917	11,600	11,600
PRINTING/COPYING	13,750	10,000	10,000
RECRUITMENT	1,971	5,000	5,000
REPAIRS/MAINT	1,501	-	-
SALARIES/FRINGE	2,512,370	3,986,595	3,943,377
SPACE COST	94,878	110,000	110,000
STAFF DEVELOPMENT	10,411	65,000	65,000
SUPPLIES	38,152	115,000	160,000
TELEPHONE	45,651	55,000	55,000
TRANSPORTATION	32,345	34,000	34,000
TRAVEL	42,303	50,000	70,000
Grand Total	\$ 3,621,048	\$ 5,594,329	\$ 5,622,064
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
GAMING COMMISSION	63	63	63
Grand Total	63	63	63

Figure 101 Summary Budget Data – Gaming Commission

Information Technology

Department Overview

Information Technology consists of Government IT and Health IT as well as Mailroom and Office Services. Government IT consists of Information Technology staffing, Network & Internet Systems, Financial Systems, and Office Services (includes mailroom staff and telephone operators). The Government Information Technology team is located in the WW Keeler Complex in Tahlequah. The function and services of the IT department are to provide technology solutions to help deliver effective and efficient tribal services for the needs of Cherokee citizens. Health IT consists of Health IT Staffing, Technical Services, Project Management, Health Information Systems, Health Information Security, Health Applications, and Training. Health IT is located at the TEC Building at the intersection of Water & Choctaw in Tahlequah. The function and services of the Health IT department are to provide technology solutions to help deliver effective and efficient tribal health services for the needs of the Cherokee Nation.

Health IT consists of Service Desk, Technical, Network, Systems, Applications, Security, Cerner, Public Health and other IT analysts to support the technology needs of Cherokee Nation Health Services (CNHS) and Public Health Services. The Health Information Technology team is located in various

locations throughout the reservation to support CNHS. The function of the Health IT department is to assist in setting technology strategies and implementing technology solutions to better deliver effective and efficient healthcare for the needs of the Cherokee Nation Health Services, Public Health Services, Jack Brown Youth Center and Elder care (PACE).

Primary Services

- ❖ IT staff is primarily to support our enterprise applications, telecommunications and data infrastructure as well as client support.
- ❖ The Network & Internet systems deal with the licensing for all software, hardware and communications services (voice, data, and internet) utilized by the entire Cherokee Nation organization.
- ❖ The Financial System is primary for installation, maintenance, email, network, and other infrastructure costs to support the Cherokee Nation financial systems (Infor).
- ❖ The Office Services made up of the Cherokee Nation's mailroom and telephone operators; the mailroom receives and distributes mail throughout the Cherokee Nation organization. The telephone operators receive and direct telephone inquiries throughout the Cherokee Nation organization.
- ❖ The Office Service Reimbursement is for Office Services, which includes internet, telephone, cell phone, mailing, printing/copying, and other office services.
- ❖ The Technical Services group of Health IT provides support our CNHS enterprise applications, telecommunications and data infrastructure as well as direct Cherokee Nation staff support thru the Service Desk and Technical Analysts. There are two Project Managers for this group to manage the many physical projects and construction efforts.
- ❖ The Health Application group of Health is primarily responsible for installation, maintenance, testing, validation and collaboration with both the business (CNHS) and the Oracle Cerner Electronic Health Record.
- ❖ The Health Information Systems group of Health IT focus is on clinical support of medical device technology of ancillary CNHS services, such as, Pharmacy, Lab, Radiology technologies. This group must also participate in Oracle Cerner development and integrations.
- ❖ The Health Information Security group of Health IT is responsible for risk management and cyber security of CNHS. This includes Security Risk assessments and training, physical security, systems security and collaborating with CNHS leadership on the many healthcare regulations. They also must participate with Oracle Cerner and Indian Health Service security teams.
- ❖ The Public Health IT group of Health IT focus is on supporting all technology needs of Public Health, including WIC and population health needs. This team assists with Salesforce implementations as well as working on any Oracle Cerner integrations or data requests
- ❖ The Data Analytics group of Health IT focus is on creating data reports/dashboards for all of CNHS as well as providing Public Health with required data for reporting needs. This group manages over 3600 reports and participates in all data interfaces for regulatory compliance.
- ❖ Chief Medical Information Officer (CMIO) and Clinical Project Manager are dotted-line roles of clinical members of CNHS. These roles collaborate with Health IT staff on all clinical-based technology projects, as well as guiding the Health IT Training staff. The CMIO collaborates with the Health CIO to create clinical information strategies, data analytics and present solutions to the CNHS Health IT Steering committee.

Health Chief Information Officer (CIO) is responsible for all technology strategies of CNHS. The Manager of the Health IT Business Office reports to the Health CIO and is responsible for acquisition, budgets and various other organizational business requirements for the Health IT department.

Major Financial or Programmatic Changes Occurring in This Budget

The Information Technology department is increasing staff to better support Justice and Public Safety functions that have grown due to the Supreme Court decision in *McGirt v. Oklahoma*, as well as to provide support to the increased number of citizens served by the Gadugi Portal. The Government IT budget has increased to ensure that we comply with audit requirements and cybersecurity best practices. The migration to a cloud-based Financial and HR Management system was completed in October 2023 and the budget reflects the final costs associated with that implementation.

The Health Information Technology department is increasing staff to better support CNHS and Public Health functions that have continued to grow since the completion of the Cherokee Nation Outpatient Health Center. Further growth has occurred in not only physical building expansions such as the Vinita, Nowata, Stilwell, Muskogee and Ochelata clinics, but also in the service lines that CNHS provides to patients. The Health IT budget has increased to provide additional resources, implement additional technologies and cybersecurity best practices. The migration of the CNHS organization to a “cloud-based Microsoft Office system” is in progress and still an active project. Unfortunately, several technical challenges have been identified and are being researched. It is likely that the migration of all CNHS to M365 will be delayed to late FY24/FY25.

Key Trends and Challenges Impacting the Department

The key trend for Information Technology is the focus on delivering technology solutions that allow the Cherokee Nation to provide tribal services in an effective and efficient manner while protecting digital assets. The Information Technology department continues to collaborate with all departments within Cherokee Nation allowing a better understand their needs and how technology can assist. IT is working to meet the challenge of maintaining service level requirements in the face of significant organizational growth.

The key trend for Health Information Technology is the continued growth with our Health Services department to provide patient access to services to all patients require Health IT to deliver technology solutions in an effective and efficient manner while protecting CNHS digital assets. This continued growth presents the challenges of meeting all the many open project demands on time and on budget, as well as trying to find qualified technology staff to fill specific healthcare technology roles.

Goals and Objectives

The target objective of the Information Technology department is to provide technologies that make it easier for staff to support citizens while also making it easier for citizens to interact with and receive services from their tribal government. We work to provide the enterprise applications, telecommunications, and data infrastructure to support these staff and citizen interactions in a safe and secure manner.

The target objective of the Health Information Technology department is to be considered a “world-class” healthcare IT organization, that not only meets the demand and requests of Cherokee Nation Health Services, but collaborates with Cherokee Nation leadership to create strategies that benefit future generations of Cherokee’s and other CNHS patients.

Key Performance Measures

Information Technology			
	FY22 Actuals	FY23 Budget	FY24 Budget
# of service tickets opened	21,594	24,237	25,449
# of service tickets closed	17,278	20,258	21,271
Average Days Open	1	4	2

Figure 102 Information Technology Performance Measures

Information Technology Organizational Chart

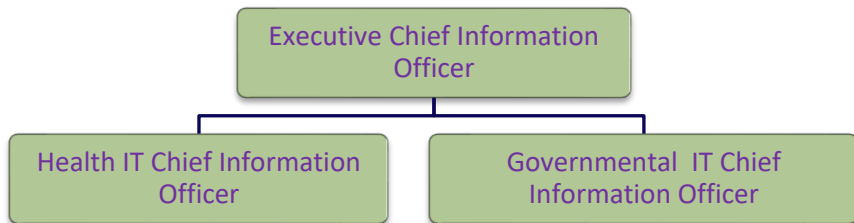


Figure 103 Information Technology Org Chart

The Information Technology funding is shown in the table below (see figure 104) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
IHS SELF GOVERNANCE HEALTH	\$ 7,366,572	\$ 8,730,154	\$ 13,224,432
INDIRECT COST POOL	19,623,784	29,802,730	31,975,946
Grand Total	\$ 26,990,355	\$ 38,532,884	\$ 45,200,378

Figure 104 Information Technology Funding by Funding Source

The table below (see figure 105 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
BUILDING LEASE	\$ 1,440	\$ 11,640	\$ 11,640
CAPITAL ACQ <5K	664,424	3,250,000	3,626,500
CAPITAL ACQUISITIONS	-	327,189	300,000
CLIENT SERVICES	-	-	62,500
CONTRACTS	7,223,252	13,948,000	17,450,000
DEPRECIATION	196,522	370,000	370,000
FOOD COST	-	70,015	3,000
INDIRECT COST	450,651	608,040	791,812
INSURANCE	18,067	22,010	22,010
INTERNET	955,509	62,371	62,000
LEASE EQUIPMENT	259,068	14,650	14,150
MAILING COST	906,249	700	700
OTHER EXPENSES	58	-	-
PRINTING/COPYING	30,585	-	-
RECRUITMENT	3,680	1,300	1,300
REPAIRS/MAINT	3,288	5,500	5,500
SALARIESFRINGE	9,888,375	13,990,185	16,038,907
SPACE COST	197,381	189,500	189,500
STAFF DEVELOPMENT	61,305	92,500	106,000
SUPPLIES	598,343	610,381	864,620
TELEPHONE	5,127,019	4,541,000	4,651,000
TRANSPORTATION	94,847	99,236	99,239
TRAVEL	27,991	168,667	180,000
UTILITIES	282,299	150,000	350,000
Grand Total	\$ 26,990,355	\$ 38,532,884	\$ 45,200,378
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
INFORMATION TECHNOLOGY	139	152	168
Grand Total	139	152	168

Figure 105 Summary Budget Data – Information Technology

Career Services

Department Overview

The mission of Career Services is to develop and encourage individuals to achieve and maintain work habits and skills that promote employability and self-sufficiency through programs encompassing education, training, rehabilitation and supportive services. Services include assessments, career counseling, job referrals, case management, adult education classes, contractor certification, Indian preference monitoring, firefighting, financial assistance for tuition/books/fees, supportive devices, supportive services, and economic development.

Primary Services

High School Equivalency Instruction, Vocational Training, Work Experience, On-the-Job Training, Testing, Nursing Scholarships, In-House Training (Building Trades, Business Technology, Child Care Occupations, Surgery Technology), Adaptive Devices, Supportive Services, Direct Placement/Direct Employment, Summer Youth Employment, Tribal Employment Rights Office (TERO) Business Certification, Cherokee Preference Compliance, Job/Resource/Hiring Fairs, Oklahoma Job Corps Academy High School Diploma/High School Equivalency, Residential Services, Graduate Placement, Employment Referral, Career Planning, Career Counseling, Cash Assistance, Transitional Services, Diversion Assistance, Children and Youth Services.

Major Financial or Programmatic Changes Occurring in This Budget

While there has been an influx of Covid-19 funding, Covid-19 has negatively affected Career Services programs since March of 2020 and will continue for the foreseeable future, which is an influencing factor in the ability to provide services by staff to students/clients.

Key Trends and Challenges Impacting the Department

Challenges continue to be a lack of space for staff, lack of staff, and the lack of a comprehensive database for the entire department.

JOBS/TANF (Temporary Assistance for Needy Families)

A key impact for the program is a slight increase in parent-involved cases due to federal, state, and tribal COVID-19 supplemental resources coming to an end. The need for general welfare related services are expected to increase in FY 24, which was evident in the final months of Fiscal Year 2023. We continue to plan for 100 more participants in FY24 over those served in FY23. Although we have experienced a trend of parent cases increasing, our child only cases remain to be the largest concentration of cases for the program.

Upcoming challenges facing the program have been seeking new diverse services that may offer alternative work participation activities for clients. There is a growing demand for telework and work from home opportunities being sought by our clientele. The increased demand has been attributed to continued lack of childcare facilities or openings in the service area.

Talking Leaves JCC

Previously the Center could recruit students within all of the State of Oklahoma. We are now limited to the Southeastern portion of Oklahoma. Roughly south of I-40 and East of I-35. It is unclear what effect this will have on the performance goals of the Center. There are fewer economic opportunities in that part of the State for graduating students and our efforts to place them in well-paying jobs.

The COVID-19 virus has had a significant effect on student continued learning and skills attainment. We have attained “COVID Capacity”, 165 students in early 2023. We continue to have supply chain challenges for products and services to meet the needs of the Center. Inflation continues to impact those same products and services.

Vocational Rehabilitation (VR)

With the onset of the COVID-19 virus many training facilities have gone to on-line training. Many clients are older and do not have the technical expertise to be successful with this type of training nor do they have the necessary equipment such as computers, printers, scanners, or high speed internet. These older

individuals tend to do better receiving classroom or hands-on training. Since these consumers are considered the most High Risk population in regards to COVID-19 they are reluctant to enter into training at this time. This has the possibility of impacting VR meeting the goals and objectives for this fiscal year.

Goals and Objectives

The goal of Career Services is Jobs. All services we provide are to increase individuals’ employability so that they can attain and retain unsubsidized employment and become self-sufficient.

Objectives:

- ❖ Increase the number of individuals who receive an Oklahoma Job Corps Academy High School Diploma or a High School Equivalency.
- ❖ Provide individuals with vocational training to increase their skills.
- ❖ Provide individuals with work experience and on-the-job training.
- ❖ Place individuals in unsubsidized employment.
- ❖ Assist individuals to retain employment or acquire a promotion at their current job.
- ❖ Provide individuals with Career Skills Training.
- ❖ Maintain a Job Bank of individuals interested in employment.
- ❖ Increase the number of Indian-Owned Businesses.
- ❖ Host Job Fairs for employment opportunities for individuals.
- ❖ Participate in Community and Educational Resource Fairs.

Key Performance Measures

Career Services			
	FY22 Actuals	FY23 Budget	FY24 Budget
Total participants served	4,115	6,007	5,000
Vocational training participants	1,676	2,089	2,200
Entered unsubsidized employment	440	389	450

Figure 106 Career Services Performance Measures

Career Services Organizational Chart

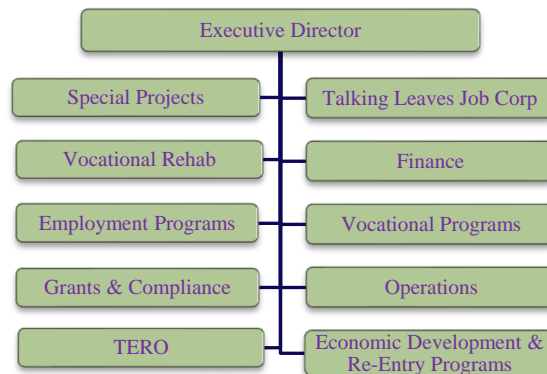


Figure 107 Career Services Org Chart

Expenditures and Authorized Positions

The Career Services' funding is shown in the following table (see figure 108 on the following page) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DEPT OF EDUCATION	\$ 625,046	\$ 672,222	\$ 672,222
DEPT OF LABOR	8,551,697	29,393,729	20,517,517
DHHS GENERAL	2,464,702	14,666,250	14,666,250
DOI GENERAL	345,231	2,150,826	2,150,826
DOI PL 102-477	5,471,666	37,085,986	37,085,986
DOI SELF GOVERNANCE	156,137	326,101	326,101
FEDERAL OTHER	349,825	4,254,672	4,035,343
HUD	205,606	308,544	308,544
INDIRECT COST POOL	472,798	518,356	534,853
MOTOR FUELS TAX	1,591	202,500	202,500
TRIBALLY FUNDED	3,944,975	13,289,625	13,289,625
USDA	1,163	-	-
Grand Total	\$ 22,590,436	\$ 102,868,811	\$ 93,789,767

Figure 108 Career Services Funding by Funding Source

The table on the following page (see figure 109) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 2,555	\$ 124,100	\$ 131,900
BUILDING LEASE	43,845	557,088	327,677
CAPITAL ACQ <5K	36,516	19,000	19,000
CAPITAL ACQUISITIONS	-	1,061,504	785,000
CLIENT SERVICES	2,944,178	54,533,163	48,956,296
CONTRACTS	1,157,664	3,918,361	2,693,522
FOOD COST	12,415	211,124	219,107
INDIRECT COST	1,920,883	4,350,250	4,079,771
INSURANCE	48,967	25,671	18,033
INTERNET	109,294	26,782	10,200
LEASE EQUIPMENT	61,754	28,500	22,000
MAILING COST	28,172	59,965	54,550
OTHER EXPENSES	23,529	244,937	149,500
PRINTING/COPYING	1,417	50,000	49,100
PROPERTY TAXES	-	18,479	15,143
RECRUITMENT	196,685	55,100	32,675
REPAIRS/MAINT	124,620	606,472	550,350
SALARIESFRINGE	13,081,305	23,575,748	23,807,212
SCHOLARSHIPS	258,044	8,328,639	7,514,925
SPACE COST	640,354	465,579	452,079
STAFF DEVELOPMENT	152,470	329,367	316,927
SUPPLIES	702,823	1,607,459	1,318,500
TELEPHONE	296,317	387,048	302,864
TRANSPORTATION	249,314	530,218	528,182
TRAVEL	81,463	1,193,989	1,111,099
UTILITIES	415,852	560,268	324,155
Grand Total	\$ 22,590,436	\$ 102,868,811	\$ 93,789,767
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADULT EDUCATION	6	6	6
EMPLOYMENT & TRAINING	200	219	238
TALKING LEAVES JOB CORPS	94	96	101
Grand Total	300	321	345

Figure 109 Summary Budget Data – Career Services

Housing Authority of the Cherokee Nation

Department Overview

The Housing Authority of the Cherokee Nation (HACN) was created in 1966 to provide decent, safe, and sanitary housing within the Cherokee Nation. Today, fifty two years later, we continue that original mission and are dedicated to providing housing assistance through a number of programs.

Primary Services

The Housing Authority of the Cherokee Nation (HACN) provides decent, safe, secure, sanitary, and affordable housing opportunities within the Cherokee Nation. HACN carries out the goals and objectives as set forth in the Cherokee Nation’s Indian Housing Plan as submitted and approved by HUD. They are also responsible for preparing the annual Indian Housing Plan and the Annual Performance Report, on behalf of the Cherokee Nation, as required by HUD.

HACN works with regional and national membership organizations to promote and advocate for Indian Housing opportunities and programs, including; Inter-Tribal Council of the Five Civilized Tribes, Southern Plains Indian Housing Association, AMERIND Risk Management Corporation, National Congress of American Indians, and the National American Indian Housing Council (NAIHC). The Executive Director was elected as the Chairman of NAIHC for a two-year term ending in 2020. The Deputy Executive Director is the elected Region IV (Southern Plains) member of the Board of Directors of NAIHC. The Director of Housing Management also serves as the Region IV (Southern Plains) member on the Board of Directors of AMERIND Risk. AMERIND is a member-owned organization of Tribes and Indian Housing Authorities, that through a risk pool, provides affordable and sustainable insurance for Native communities and businesses.

Major Financial or Programmatic Changes Occurring During This Budget

None expected for FY24

Key Performance Measures

Housing Authority of Cherokee Nation			
	FY22 Actuals	FY23 Budget	FY24 Budget
HJSCA housing rehabilitation	100	130	125
Home Improvement Program	2	2	2
Minor emergency repair	100	130	125
Self Help emergency assistance repair	200	260	250
Replacement homes	12	16	15
Housing accessibility & rehab	200	260	250

Figure 110 HACN Key Performance Measures

Goals and Objectives

Carry out the goals and objectives, as set forth in the Cherokee Nation’s Indian Housing Plan as submitted to and approved by the US Department of Housing and Urban Development (HUD).

HACN will provide housing services through the Cherokee Nation’s HUD-VASH demonstration project. As a Tribal HUD-VASH project, we work with the US Department of Veteran’s Affairs to provide housing assistance to eligible homeless Veterans. The program also provides the VA with a Case Manager who works directly with the Cherokee Nation program to provide other supportive programs through the VA.

Expenditures and Authorized Positions

The HACN's funding is shown in the table below (see figure 111) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DEPT OF TREASURY	\$ 21,045,173	\$ 23,303,269	\$ 21,000,000
DOI SELF GOVERNANCE	1,668,586	8,155,890	6,286,775
ENTERPRISE	1,615,888	-	-
HUD	30,394,296	66,013,899	63,994,647
TRIBALLY FUNDED	6,545,153	5,000,000	2,600,000
Grand Total	\$ 61,269,096	\$ 102,473,058	\$ 93,881,422

Figure 111 HACN Funding by Funding Source

The table below (see figure 112) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CONTRACTS	\$ 59,571,937	\$ 102,010,848	\$ 93,426,422
CONTRIBUTIONS	-	462,210	455,000
DEPRECIATION	4,250	-	-
INDIRECT COST	3,736	-	-
INSURANCE	8,310	-	-
INTERNET	(206)	-	-
MAILING COST	30	-	-
OTHER EXPENSES	(20,676)	-	-
REPAIRS/MAINT	29,203	-	-
SALARIES/FRINGE	3,648	-	-
SPACE COST	26,746	-	-
SUPPLIES	13,809	-	-
TELEPHONE	5,255	-	-
TRANSFERS	1,527,693	-	-
TRANSPORTATION	198	-	-
UTILITIES	95,165	-	-
Grand Total	\$ 61,269,096	\$ 102,473,058	\$ 93,881,422
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
The positions within this division are paid from a component unit of the Nation.	-	-	-
Grand Total	-	-	-

Figure 112 Summary Budget Data – HACN

Tax Commission

Department Overview

The Tax Commission’s mission is to raise revenues in a fair and efficient manner, to enable the Nation to provide services to citizens of the Nation by providing increased revenue for Tribal Economic Development and Self-Sufficiency. The Tax Commission consists of three main areas: Motor Vehicles, Revenue and Taxation, and Motor Fuels.

Motor Vehicles’ main function is to register and tag all types of motor vehicles, travel trailers, manufactured homes, ATV’s etc. for Cherokee citizens living within the State of Oklahoma. Revenue and Taxation licenses and regulates any retail business located on restricted or trust land within the reservation. These include sales tax, cigarette tax, tobacco tax, license fees and alcohol tax.

Primary Services

Provide citizens with the ability to register and tag their vehicles and the ability to establish retail businesses on restricted and trust land.

Key Trends and Challenges Impacting the Department

Challenges impacting the Tax Commission include the continued lack of office space and increased cost, the ongoing expansion of internet connectivity (T-1 lines for tag offices) for an imaging/scanning system, and maintaining dependable employees.

Goals and Objectives

The goal of the Tax Commission is to raise revenue in a fair and efficient manner.

Key Performance Measures

Tax Commission			
	FY22 Actuals	FY23 Budget	FY24 Budget
Motor Vehicle number of receipts	42,649	43,502	45,000
Boat/Motor number of receipts	1,886	1,924	2,000

Figure 113 Tax Commission Key Performance Measures

Tax Commission Organizational Chart

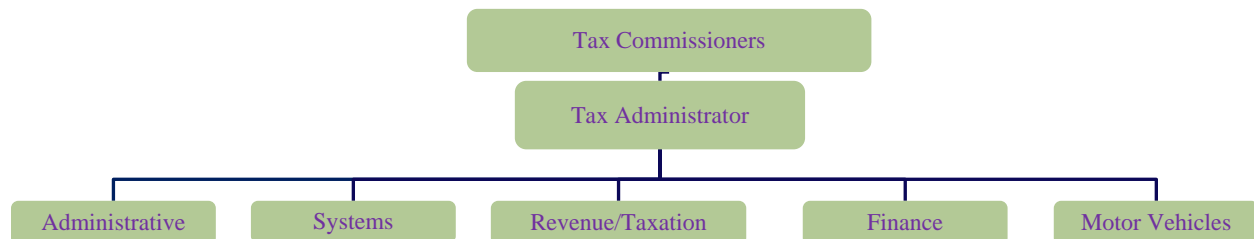


Figure 114 Tax Commission Org Chart

Expenditures and Authorized Positions

The Tax Commission’s funding is shown in the table below (see figure 115) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
MOTOR VEHICLE TAX	\$ 20,884,752	\$ 19,525,100	\$ 19,568,500
TRIBALLY FUNDED	13,833,347	13,841,359	13,987,239
Grand Total	\$ 34,718,099	\$ 33,366,459	\$ 33,555,739

Figure 115 Tax Commission Funding by Funding Source

The table on the following page (see figure 116) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 339	\$ 2,500	\$ 2,500
BUILDING LEASE	56,722	128,600	128,600
CAPITAL ACQ <5K	12,139	90,000	90,000
CAPITAL ACQUISITIONS	-	40,000	370,000
CONTRACTS	13,256,285	12,501,397	12,331,741
FOOD COST	-	1,900	1,900
INDIRECT COST	540,219	754,989	763,784
INSURANCE	8,883	7,100	13,100
INTERNET	74,441	75,200	80,200
LEASE EQUIPMENT	52,673	81,500	81,500
MAILING COST	215,668	202,000	252,000
OTHER EXPENSES	395,320	359,000	427,875
PRINTING/COPYING	334,216	517,000	372,000
RECRUITMENT	398	6,850	6,850
REPAIRS/MAINT	11,397	7,000	8,500
RESERVED BY APPROPRIATION	-	11,901,118	11,509,915
SALARIES/FRINGE	3,494,081	4,732,047	4,844,863
SPACE COST	155,976	330,000	330,000
STAFF DEVELOPMENT	424	4,000	4,000
SUPPLIES	96,872	101,000	146,000
TELEPHONE	48,983	78,500	73,500
TRANSFERS	15,932,453	1,401,058	1,668,361
TRANSPORTATION	19,179	19,650	24,500
TRAVEL	-	10,500	10,500
UTILITIES	11,432	13,550	13,550
Grand Total	\$ 34,718,099	\$ 33,366,459	\$ 33,555,739
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
TAX COMMISSION	74	80	86
Grand Total	74	80	86

Figure 116 Summary Budget Data – Tax Commission

Election Commission

Department Overview

The Election Commission is an autonomous entity of the Cherokee Nation that has the sole responsibility and explicit authority for the conduct of all Cherokee Nation Elections. The Election Commission shall be composed of five (5) Members, two (2) appointed by the Council, two (2) appointed by the Principal Chief and one (1) selected by those four appointees, and this fifth member shall be confirmed by the Principal Chief and the Council.

Primary Services

Article IX. Section 1 of the Constitution of the Cherokee Nation calls for the creation of the Cherokee Nation Election Commission. The Commission shall be an autonomous and permanent entity charged with the administration of all Cherokee Nation elections, in accordance with election laws. The primary services of the Election Commission are to prepare for future elections, conduct elections, register Cherokee Citizens to vote, and educate Cherokee citizens about the processes and procedures of Cherokee Nation Elections. When available, the CNEC travels to Community Meetings held by the Tribal Councilors within the 14 county reservation as well as attends other Cherokee Nation events, visits schools and clinics in non-election years.

Major Financial and Programmatic Changes Occurring During This Budget

We are also aware that the Tribal Council is currently working on Re-Districting. We were already anticipating this and built in the costs for this to our original FY2024 Budget. Re-Districting will affect our department in that we will have a number of software and physical changes that will need to be made. We will require Center for Spatial Analysis (CSA) to map new district boundaries, all new maps will need to be made, Maxim will need to update our voter system accordingly, our Voter Registration Form will need to be updated & reprinted and proper notification will need to be sent to all 77,000+ registered Cherokee Voters.

Key Trends and Challenges Impacting the Department

The number of participants served is as follows: FY21: 75, 840, FY22: 74,320, we had 78,055 for the close of FY23 and 78,225 projected for FY2024. The current number of registered voters is 77,559. We saw a tremendous increase in registered voters from FY22 to FY23 due to the election cycle. This increase in voters, though common, is quite a bit more than any increase we've experienced in recent years. This required the addition of Hourly Contract Employees to help with data entry, filing as well as folding and stuffing ballots. We always see a great deal of decrease in Voter Registrations in a typical non-election year due to processing more deceased voters that registrations. We hope to see our numbers increase again slightly due to this Special Election in June.

Goals and Objectives

The objective of the Election Commission is to maintain the highest level of integrity in carrying out CNCA Title 26 Elections, for the purpose of conducting all Cherokee Nation elections. The EC is committed to maintaining a current and accurate voter registration database, maximizing voter registration & education and provide our Cherokee Citizens with the best services possible while conducting fair, honest and impartial elections.

Key Performance Measures

Election Commission			
	FY22 Actuals	FY23 Budget	FY24 Budget
Registered voters	74,320	78,619	79,625

Figure 117 Election Commission Performance Measure

Election Commission Organizational Chart

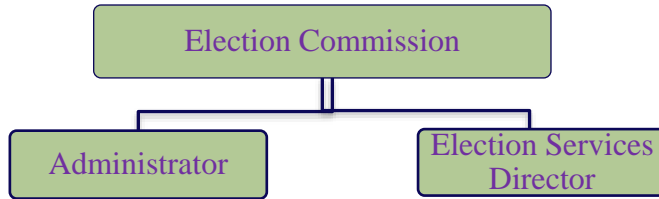


Figure 118 Election Commission Org Chart

Expenditures and Authorized Positions

The Election Commission’s funding is shown in the table (see figure 119 below) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
TRIBALLY FUNDED	\$ 617,223	\$ 1,563,229	\$ 1,097,545
Grand Total	\$ 617,223	\$ 1,563,229	\$ 1,097,545

Figure 119 Election Commission Funding by Funding Source

The table below (see figure 120 on the following page) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ -	\$ 2,000	\$ 2,000
BUILDING LEASE	600	-	-
CAPITAL ACQ <5K	2,066	17,498	20,000
CAPITAL ACQUISITIONS	-	13,100	-
CONTRACTS	239,690	913,581	470,000
FOOD COST	-	1,000	500
INDIRECT COST	39,861	82,112	70,446
INSURANCE	3,149	3,000	4,000
INTERNET	37	-	-
LEASE EQUIPMENT	8,787	10,000	10,000
MAILING COST	2,851	21,500	61,500
OTHER EXPENSES	428	5,000	5,000
RECRUITMENT	-	3,900	600
REPAIRS/MAINT	125	-	-
SALARIES/FRINGE	244,857	348,438	336,299
SPACE COST	45,912	49,000	50,000
STAFF DEVELOPMENT	-	1,200	1,200
SUPPLIES	14,278	71,900	45,000
TELEPHONE	9,944	13,000	14,000
TRANSPORTATION	4,636	6,000	6,000
TRAVEL	-	1,000	1,000
Grand Total	\$ 617,223	\$ 1,563,229	\$ 1,097,545
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ELECTION COMMISSION	4	6	5
Grand Total	4	6	5

Figure 120 Summary Budget Data – Election Commission

Cherokee Publications

Department Overview

The Cherokee Publications Department produces and develops platforms that report on the tribe's government, current events and Cherokee culture, people and history. This department is responsible for the publication and distribution of the Cherokee Phoenix newspaper, the weekly Cherokee Phoenix newsletter email, the maintenance of the newspaper's website cherokeephoenix.org and the maintenance of the newspaper's social media accounts. The Cherokee Phoenix is a vital entity within the Cherokee Nation because all departments, programs and strategic initiatives are supported by it continued and increased circulation. The Cherokee Phoenix is the main information source for the majority of tribal citizens.

Key Trends and Challenges Impacting the Department

The Cherokee Phoenix faces similar challenges confronting the media industry as a whole: reduced readership in print publications resulting in reduced revenue in print advertising, and increased interest in multimedia and mobile content. These reader preference and advertising revenue changes necessitate expanding the sources and methods of revenue development and subscriber retention. This department also faces the challenge of recruiting and retaining quality personnel.

Goals and Objectives

The goals for FY24 are to maintain the progress made under the business plan approved by the Editorial Board, continue to improve and expand the Cherokee Phoenix and the ways in which news and information vital to Cherokee Nation citizens is distributed , as well as develop new revenue opportunities in order to move the department toward financial sustainability. In regards to personnel, it is our goal to stay competitive in the current job market, recruit, and retain quality news writing and sales personnel.

Key Performance Measures

Cherokee Publications			
	FY22 Actuals	FY23 Budget	FY24 Budget
Newspaper subscriptions	155,790	72,480	73,000
Newspaper distribution	6,700	6,500	6,700
Monthly website visitors	55,000	55,000	60,000
E-newsletter subscribers	16,350	23,400	25,000
Social Media followers	47,000	52,000	55,000

Figure 121 Cherokee Publications Performance Measure

Cherokee Publications Organizational Chart

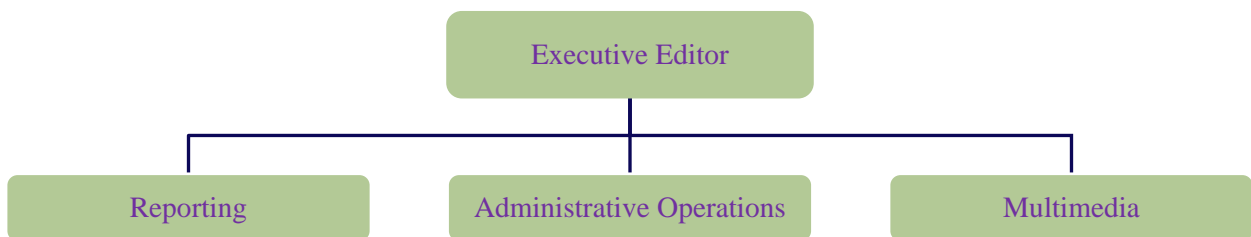


Figure 122 Cherokee Publications Org Chart

Expenditures and Authorized Positions

The Cherokee Publications’ funding is shown on the following page (see figure 123) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
INDIRECT COST POOL	\$ 415,994	\$ 534,285	\$ 515,888
TRIBALLY FUNDED	670,984	785,019	737,960
Grand Total	\$ 1,086,978	\$ 1,319,304	\$ 1,253,848

Figure 123 Cherokee Publications Funding by Funding Source

The table below (see figure 124) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CAPITAL ACQ <5K	\$ 4,226	\$ 1,500	\$ 1,500
CONTRACTS	47,285	78,846	56,080
INDIRECT COST	66,989	69,193	71,287
INSURANCE	1,326	1,100	2,100
INTERNET	530	435	435
MAILING COST	59,046	63,898	61,603
OTHER EXPENSES	19,720	52,235	7,505
PRINTING/COPYING	4,182	3,100	3,100
RECRUITMENT	126	-	-
SALARIESFRINGE	760,961	880,172	898,682
SCHOLARSHIPS	-	-	5,000
SPACE COST	46,880	68,276	68,276
STAFF DEVELOPMENT	2,770	6,000	6,000
SUPPLIES	8,197	35,869	1,600
TELEPHONE	20,074	14,180	14,180
TRANSFERS	25,311	25,000	25,000
TRANSPORTATION	15,679	11,500	11,500
TRAVEL	3,676	8,000	20,000
Grand Total	\$ 1,086,978	\$ 1,319,304	\$ 1,253,848
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CHEROKEE PUBLICATIONS	14	16	15
Grand Total	14	16	15

Figure 124 Summary Budget Data – Cherokee Publications

Secretary of Natural Resources

Department Overview / Primary Services

The Secretary of Natural Resources (SONR) is tasked with advising the Chief and Tribal Council on natural resources issues and working to advance the Cherokee Nation’s top environmental priorities. The SONR serves as the highest level of Executive management for several subdivisions. The Department of the Secretary of Natural Resources is comprised of the following:

Environmental Programs – Division responsible for administering programs that address the Cherokee Nation’s environmental concerns associated with the current and future quality of our land, water and air.

Sanitary Landfill - wholly owned MSWLF operation in Adair County on Tribal Trust Property

GeoData - Conducts GIS Services for the tribe

Ethnobiology – Houses the CN Seedbank/Native Plant Site and CN Medicine Keepers projects

Tribal Historic Preservation Office - conducts reviews necessary to ensure cultural and historic preservation

Wildlife Conservation - Conducts wildlife conservation efforts on tribal lands. Operates fishing and hunting programming, including licensing, per the Hunting and Fishing Compact.

Land Management and Agriculture - Responsible for the maintenance and upkeep of tribal lands and additionally manages the Bison herd at Bull Hollow.

Conservation District - Operates under a Cooperative agreement with USDA, with the purpose of expanding conservation programs and opportunities across the reservation.

Major Financial and Programmatic Changes Occurring During This Budget

The Hunting and Fishing licensing budget was reduced due to the expiration of the Hunting and Fishing Compact. The current funding is being utilized to expand tribal wildlife conservation efforts across the reservation.

Key Trends and Challenges Impacting the Department

The largest challenges facing the department are the rapid expansion of services and supply chain issues, which make planned procurements difficult.

Goals and Objectives

Environmental Programs – provide environmental TA as needed and facilitate 40CFR (and related regulation) compliance

Sanitary Landfill- adherence to 40CFR258

GeoData- assist and provide CN with GIS all required services

Ethnobiology – preservation of CN cultural knowledge and distribution of cultural material

Tribal Historic Preservation Office- Conduct/completion of required 36CFR800 part 106 consultations and tangential activities.

Wildlife Conservation- conduct 7 controlled hunts; conduct a min of 4 outreach events; develop 1 additional conservation program

Land Management and Agriculture- Maintain all tribal properties, bale 1500 bale of hay, replace/repair fences on a min of 12 tribal properties a year, increase the buffalo and cattle herd numbers by 100 animals.

Conservation District- Conduct 10 land surveys for the purpose of developing conservation plans on tribal lands.

Key Performance Measures

Secretary of Natural Resources			
	FY22 Actuals	FY23 Budget	FY24 Budget
Historic Cherokee plant seed packets dispersed	8,776	8,813	10,000

Figure 125 Secretary of Natural Resources Performance Measures
Secretary of Natural Resources Organizational Chart

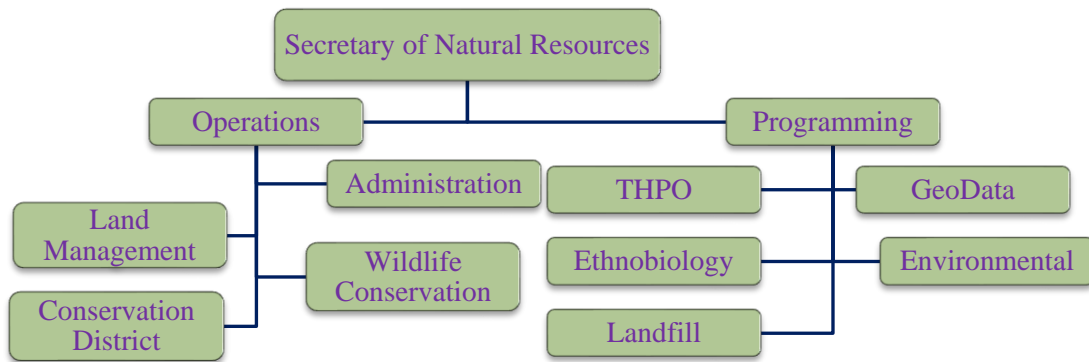


Figure 126 Secretary of Natural Resources Org Chart

Expenditures and Authorized Positions

The Secretary of Natural Resource’s funding is shown in the following table (see figure 127 on the following page) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DEPT OF TRANSPORTATION	\$ 8,758	\$ 76,000	\$ 76,000
DOI GENERAL	175,986	103,524	36,212
DOI SELF GOVERNANCE	1,107,688	1,638,865	1,492,157
ENTERPRISE	2,054,078	2,353,717	2,195,600
EPA	1,648,672	2,933,702	2,220,793
FEDERAL OTHER	701,501	2,094,065	830,752
HUD	752,275	917,255	1,017,255
IHS SELF GOVERNANCE OFFICE	120,895	181,481	181,481
IHS SELF GOVERNANCE TEH	110,443	293,000	293,000
INDIRECT COST POOL	782,051	1,072,016	1,072,016
MOTOR VEHICLE TAX	201,481	289,960	289,960
PRIVATE	2,024,922	4,939,599	1,586,473
TRIBALLY FUNDED	2,283,973	3,531,653	4,231,653
USDA	33,673	30,319,178	15,741,098
Grand Total	\$ 12,006,395	\$ 50,744,015	\$ 31,264,450

Figure 127 Secretary of Natural Resources Funding by Funding Source

The table on the following page (see figure 128) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 1,056	\$ 3,975	\$ 4,725
BUILDING LEASE	26,621	29,349	37,501
CAPITAL ACQ <5K	49,024	112,213	81,152
CAPITAL ACQUISITIONS	2,724,807	4,002,180	1,604,119
CLIENT SERVICES	15,396	27,370,284	13,873,000
CONTRACTS	1,307,097	4,644,737	2,711,938
CONTRIBUTIONS	-	4,230	3,230
DEPRECIATION	566,896	571,957	551,170
FOOD COST	4,157	17,779	26,085
INDIRECT COST	683,844	3,828,320	2,563,180
INSURANCE	88,925	85,547	94,075
INTEREST/DEBT SERVICE	30,227	26,500	21,500
INTERNET	26,291	27,516	30,460
LEASE EQUIPMENT	-	-	3,600
MAILING COST	25,859	23,745	25,060
OTHER EXPENSES	73,250	234,661	139,830
PRINTING/COPYING	7,494	27,815	15,987
PROPERTY TAXES	13,920	15,035	16,034
RECRUITMENT	814	-	-
REPAIRS/MAINT	161,215	336,405	397,051
RESERVED BY APPROPRIATION	-	480,000	480,000
SALARIES/FRINGE	4,957,638	5,804,249	6,219,261
SPACE COST	156,631	162,190	163,195
STAFF DEVELOPMENT	87,873	48,724	76,324
SUPPLIES	375,718	954,694	878,685
TELEPHONE	102,691	113,590	115,925
TRANSFERS	32,484	1,032,484	382,484
TRANSPORTATION	397,407	537,329	511,966
TRAVEL	35,034	182,888	157,683
UTILITIES	54,027	65,619	79,230
Grand Total	\$ 12,006,395	\$ 50,744,015	\$ 31,264,450
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ENVIRONMENTAL PROGRAMS	25	25	30
ENVIRONMENTAL RESOURCES	19	19	22
LANDFILL	10	9	9
NATURAL RESOURCES	22	22	22
WILDLIFE PROGRAM	3	4	5
Grand Total	79	79	88

Figure 128 Summary Budget Data – Secretary of Natural Resources

Language

Department Overview

The Department of Cherokee Language was created in July of 2020 to centralize and better coordinate Cherokee Nation language initiatives, principally the ensured effectiveness of second language learner programs. Programs within the department include the Cherokee Language Master-Apprentice Program (CLMAP), Cherokee Immersion Charter School (CICS), Cherokee Language Program, Institute of Excellence, 14th Generation, Teacher Bridge, Speaker Services, and the Sequoyah High School Immersion Enhancement Program.

Primary Services

The department's primary services revolve around two areas – (1) Building speakers through programs for youth like the Immersion School or 14th Generation or adults in the Master-Apprentice Program or Institute of Excellence and (2) Working with first language speakers in documentation and utilization of Cherokee. As a subset of #2, Speaker Services seeks to support speakers and improve their quality of life under the concept that the work done by this program will extend our speakers' lives.

As part of the overall work of the department, language materials and translations are created on a regular basis. While most of this content is created for internal usage, they are available for public utilization upon request.

Major Financial and Programmatic Changes Occurring During This Budget

Since its founding in 2020, the Language Department has grown and will continue to grow both in terms of budget and personnel. Internally, the department has been greenlit for seven ARFA projects that include the purchase of Greasy School as a second Immersion school site, a Cherokee Language Digital Dictionary and Archive project, a Cherokee Curriculum project, Certified Teachers in CLMAP, and several grants that will be adding new budgets and personnel providing new budgets are estimated around \$13 million and new personnel at 45. It is also possible that some of the submitted projects that were highlighted as “yellow” will be approved so the budget and personnel could easily change further in the coming months. These projects will require a departmental reorg within the coming month.

Key Trends and Challenges Impacting the Department

Given the loss of cultural and linguistic knowledge that occurs with each speaker that passes, the greatest challenge for the department is twofold. On one hand, it is documenting and capturing the Cherokee language beyond words and sentences, but grasping its narrative forms as well as its dialectical variations that exist community to community. On the other hand, it is utilizing our first language speakers as invaluable teachers and resources for our language teaching and curriculum development. Along with a speaker shortage, the department also faces difficulty in filling specialty positions such as those that require linguistic and Cherokee language knowledge or technical skills with additional minimal language proficiency requirements.

Goals and Objectives

On a departmental level, goals and objectives center on building internal capacity along with strengthening external coordination/cooperation with the Eastern Band of Cherokee Indians and their language initiatives. This external coordination/cooperation extends to other indigenous peoples engaged in meaningful language revitalization as well such as the Hawaiians, Ojibwa, and Mohawk peoples. In terms of building internal capacity, the need to identify potential language warriors and leaders for the coming years will be an ongoing priority within the department.

CLMAP: For the coming year, CLMAP will formalize an Oral Interview Proficiency Assessment for adults that can be utilized outside of CLMAP. This assessment will be piloted and utilized within the language department and will eventually be a cornerstone assessment for gauging Cherokee language proficiency. The program will also work on a system for CLMAP graduates that will, in a more formal and systematic process, place them in language roles that suit Cherokee Nation's needs as well as those of the graduate.

CICS: Primary Goals and objectives for Immersion involve (1) Completing the first phase of a curriculum redesign in coordination with the ARPA funded Curriculum Development Project; (2) Development of language proficiency assessments, both oral and written, for all grades at the Immersion school; (3) Redesign of the application process for students that emphasizes the school's cultural purpose; and (4) Opening of the Greasy Immersion School for 2 and 3 year olds with system in place to add on a grade level each year.

CLP: For the Cherokee Language Program, goals include (1) Completion of Cherokee II and III for college level Cherokee course (currently offered through Rogers State University and available online through Cherokee Nation on YouTube), (2) Completion of the Oklahoma Cherokee Subject Area Test in cooperation with the State of Oklahoma, (3) Completion of five radio show elder interview transcriptions as part of linguistic work with Dr. Chris Koops from the University of New Mexico.

14th Generation: In terms of instruction in the 7th/8th grade Immersion School classrooms, 14th Generation will maintain student proficiency for those at Intermediate-Mid or higher and improve those students at Intermediate-Low to Intermediate-Mid by the end of the school year. For non-Immersion students, the target will be to reach Intermediate-Low by the end of the year. In the afterschool and summer program, students will increase proficiency by one sub-level for those who attend 85% of the time unless the student is at Intermediate-High.

Institute of Excellence: For this grant program, at least 40 hours of Cherokee language forms will be recorded and documented. For the younger language speakers participating in the program, an increase in proficiency of one sub-level is the target.

Teacher Bridge: Goals and objectives for Teacher Bridge involve completion of planning phase of the instructional model with piloting of the content set for 2022. The first area of the content is Cherokee Language Arts.

Speaker Services: Establish process that requires maximum of 24 hours between speaker request and initial interview with speaker.

ARPA Certified Teacher CLMAP: By end of the first year, ten participants will be selected and will have completed the initial Immersion training and the first 6 month sequence in CLMAP. Participants will take an oral proficiency assessment in which they must rate at Intermediate-Mid to continue in the program.

Key Performance Measures

Language			
	FY22 Actuals	FY23 Budget	FY24 Budget
Cherokee Charter School enrollment	114	127	135
Cherokee language event participants	52,000	55,000	60,000
Word Translations (English to Cherokee)	200,000	250,000	300,000

Figure 129 Key Performance Measures – Language

Language Organizational Chart

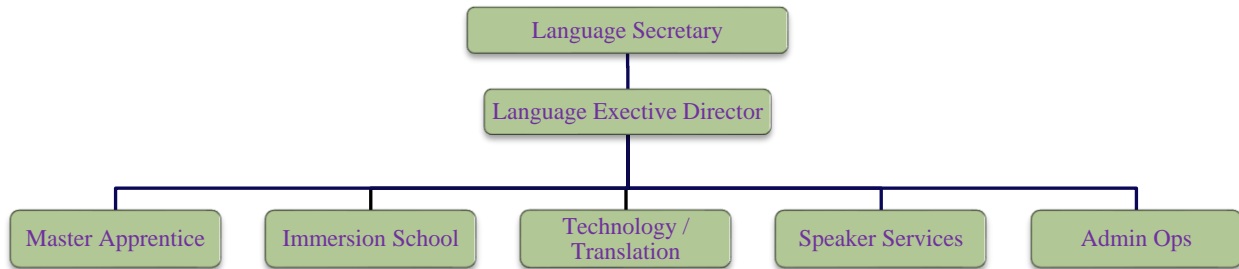


Figure 130 Language Org Chart

Expenditures and Authorized Positions

The Language’s funding is shown in the following table (see figure 131 below) by funding source.

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DEPT OF EDUCATION	\$ 116,791	\$ 1,131,321	\$ 1,056,632
DHHS GENERAL	881,671	1,770,411	827,582
DOI GENERAL	195,783	1,042,723	649,990
DOI PL 102-477	-	4,725,345	4,899,926
DOI SELF GOVERNANCE	513,098	562,890	562,890
HUD	-	322,250	475,000
INDIRECT COST POOL	320,912	497,089	497,089
MOTOR VEHICLE TAX	558	184,370	184,370
OTHER	-	20,000	20,000
PRIVATE	-	75,000	65,194
STATE OF OKLAHOMA	604,888	667,957	667,957
TRIBALLY FUNDED	10,809,875	8,143,449	8,205,370
Grand Total	\$ 13,443,576	\$ 19,142,805	\$ 18,112,000

Figure 131 Language Funding by Funding Source

The table on the following page (see figure 132) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 27,963	\$ -	\$ -
BUILDING LEASE	3,066	1,200	1,200
CAPITAL ACQ <5K	106,248	281,273	182,366
CAPITAL ACQUISITIONS	157,782	1,624,350	1,586,000
CLIENT SERVICES	717,295	1,646,615	1,375,897
CONTRACTS	633,014	1,729,070	1,165,506
CONTRIBUTIONS	155,836	-	-
FOOD COST	2,412	104,754	138,408
INDIRECT COST	704,819	1,545,163	1,516,444
INSURANCE	65,447	123,400	79,150
INTERNET	10,002	18,850	16,600
LEASE EQUIPMENT	-	54,233	56,187
MAILING COST	1,068	7,426	5,825
OTHER EXPENSES	-	2,068	2,068
PRINTING/COPYING	31,639	31,324	22,497
RECRUITMENT	1,179	9,050	23,050
REPAIRS/MAINT	88,771	23,096	39,899
SALARIESFRINGE	4,704,149	9,590,569	9,981,324
SCHOLARSHIPS	35,136	79,000	79,000
SPACE COST	350,840	742,393	751,944
STAFF DEVELOPMENT	7,801	69,000	62,883
SUPPLIES	317,452	872,599	563,269
TELEPHONE	188,123	244,328	154,830
TRANSFERS	5,000,000	20,000	20,000
TRANSPORTATION	46,073	90,100	65,046
TRAVEL	68,412	199,944	110,904
UTILITIES	19,048	33,000	111,703
Grand Total	\$ 13,443,576	\$ 19,142,805	\$ 18,112,000
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
CULTURE	15	16	22
IMMERSION SCHOOL	47	67	107
MASTER APPRENTICE	40	40	39
Grand Total	102	123	168

Figure 132 Summary Budget Data – Language

Public Health

Department Overview

Cherokee Nation Public Health (CNPH) envisions a system that is cross-collaborative across all Cherokee Nation service lines, such as Education, Human Services, Career Services, Health Services and other

resources. Our vision for our work is a well-coordinated, collaborative and self-sufficient Cherokee Nation Public Health System.

CNPH aims to operationalize that value via investment in enhanced internal partnerships and exploration of internal policies and initiatives that support cross-collaboration. Building a “Culture of Health” for Cherokee Nation means working together to improve health for all Cherokee Citizens. It means placing well-being at the center of everything we do. CNPH partners worked together to identify the following key principles and behaviors to realize a shared vision for public health:

- ❖ Centering Cherokee Language and Culture as the foundation for all our work.
- ❖ Advancing Cherokee Nation’s self-determination by focusing on high performance and quality services.
- ❖ Demonstrating strength and leadership through partnership, coordination and communication among all of our partners.
- ❖ Engaging community by being inclusive and maintaining a profound respect for our culture.
- ❖ Promoting equity, justice and safety within our communities.

CNPH seeks to improve access to non-clinical public health services for all Cherokee citizens living within the Cherokee Nation. Access to healthy foods, safe spaces for physical activity, support and education to help strengthen personal health, as well as safe drinking water and ensuring citizens are protected from health hazards are just a few examples of improving access to public health services. CNPH connects citizens to clinical services while working in the community such as educating citizens regarding available clinical services and connecting women and children to supplemental nutrition programs.

Cherokee Nation Public Health (CNPH) understands that who we are as Cherokee people must guide our approach to community wellness. Public health is often defined as promoting, protecting and improving the health of communities through education, promotion of healthy lifestyles, and disease prevention, detection and response. Cherokee Nation believes good public health practice is one that includes a systems approach. A systems approach is one where multiple stakeholders – including clinical and community-based programs, Tribal and non-Tribal entities – work together to assure conditions for a healthy Cherokee Nation. A strong tribal public health system is a demonstration of our sovereignty. Ensuring wellness for future generations of Cherokee people requires furthering our capabilities as a tribal public health leader. CNPH is engaging the CN Language Program in this foundational planning to develop a system that reflects Cherokee values and lifeways.

Key Trends and Challenges Impacting the Department

Challenges for Cherokee Nation Public Health include:

- ❖ Developing governance structure for Cherokee Nation Public Health
- ❖ Develop and present a public health code to formalize the public health authority of Cherokee Nation.
- ❖ Develop, routinely update, and implement a communications plan that articulates public health responsibilities.
- ❖ Review and update CNPH Governance Structure
- ❖ Increase capacity to collect primary data specific to Cherokee Nation.
- ❖ Ensure engagement of Cherokee Nation communities in the development or improvement in public health strategies, programs or interventions.
- ❖ Dedicate staff time to long-term community engagement efforts.
- ❖ Invest in the capacity of communities and provide resources to support collaboration with CNPH.
- ❖ Develop a dashboard to track high-level expenditures and progress toward meeting goals and objectives

Goals and Objectives

- ❖ Review, evaluate, and modernize Public Health Governance Structures and Statutory Responsibilities
- ❖ A robust, modern, interoperable, and secure Public Health Information system to deliver real-time, accurate, and actionable data.
- ❖ Strengthen and cultivate a top-quality, high performing Public Health workforce.
- ❖ Collaborate with community members toward the shared goal of providing a fair and just opportunity for all to achieve good health and well-being.
- ❖ Maximize existing assets to support Public Health services and capabilities, including those well needed to address health inequities.

Primary Services

- ❖ Community Health Promotion
- ❖ Surveillance and Monitoring
- ❖ Wellness Centers
- ❖ Women, Infants, and Children (WIC)
- ❖ Breast and Cervical Cancer Prevention
- ❖ Comprehensive Cancer Control
- ❖ Community Health Workers
- ❖ Workforce Development
- ❖ Performance Management/Access to Care
- ❖ Grants and Administrative Operations

Key Performance Measures

Public Health			
	FY22 Actuals	FY23 Budget	FY24 Budget
Recreation Center participants	42,336	52,659	54,775
Summer food benefits for children served	7,309	13,916	15,000

Figure 133 Public Health Performance Measures

Public Health Organizational Chart

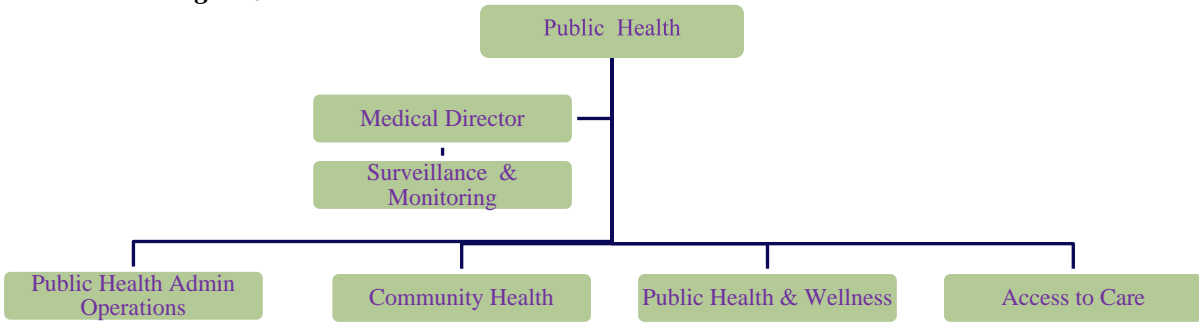


Figure 134 Public Health Org Chart

Expenditures and Authorized Positions

Funding Source	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
DHHS GENERAL	\$ 3,977,468	\$ 12,306,041	\$ 8,220,295
IHS SELF GOVERNANCE HEALTH	2,034,663	20,032,637	19,543,643
PRIVATE	16,714	21,299	16,620
STATE OF OKLAHOMA	147,272	216,410	218,625
TRIBALLY FUNDED	1,699,326	43,659,754	49,436,184
USDA	6,257,403	16,175,111	13,518,207
Grand Total	\$ 14,132,845	\$ 92,411,252	\$ 90,953,574

Figure 135 Public Health Funding by Funding Source

The table on the following page (see figure 136) shows summary budget data by management account category for all expenditure/expense accounts and authorized positions by division for the previous year actual, current year budget and approved next year budget.0

Expenditures	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
ADVERTISING	\$ 200	\$ 15,000	\$ -
BUILDING LEASE	41,688	114,850	143,500
CAPITAL ACQ <5K	4,488	25,000	-
CAPITAL ACQUISITIONS	605,985	61,170	61,170
CLIENT SERVICES	3,263,706	6,607,080	6,235,672
CONTRACTS	1,325,060	28,536,494	50,586,374
CONTRIBUTIONS	257,844	278,706	278,706
FOOD COST	300	20,000	20,000
INDIRECT COST	917,495	2,057,555	2,378,788
INSURANCE	5,460	32,633	31,676
INTERNET	3,376	5,765	15,200
LEASE EQUIPMENT	16,057	27,124	23,456
MAILING COST	23,564	75,184	69,784
OTHER EXPENSES	727	1,000	1,000
PRINTING/COPYING	11,171	110,739	74,828
PROPERTY TAXES	-	1,500	1,500
RECRUITMENT	1,623	500	100
REPAIRS/MAINT	317	5,040	15,000
RESERVED BY APPROPRIATION	-	15,907,904	-
SALARIES/FRINGE	6,059,040	12,861,165	11,758,590
SPACE COST	272,174	277,146	454,746
STAFF DEVELOPMENT	52,256	87,325	73,030
SUPPLIES	1,000,112	4,344,687	7,126,114
TELEPHONE	155,233	158,358	76,836
TRANSFERS	-	20,432,912	11,200,000
TRANSPORTATION	73,568	121,274	86,410
TRAVEL	35,392	231,041	226,994
UTILITIES	6,010	14,100	14,100
Grand Total	\$ 14,132,845	\$ 92,411,252	\$ 90,953,574
Authorized Positions	FY22 ACTUALS	FY23 BUDGET	FY24 BUDGET
PUBLIC HEALTH AND WELLNESS	-	152	159
Grand Total	-	152	159

Figure 136 Summary Budget Data – Public Health

Document-wide Criteria

Statistical/supplemental section

The Cherokee Nation is the federally-recognized government of the Cherokee people and has inherent sovereign status recognized by treaty and law. The seat of tribal government is the W.W. Keeler Complex near Tahlequah, Okla., the capital of the Cherokee Nation.

With more than 450,000 citizens, over 11,000 employees and a variety of tribal enterprises ranging from aerospace and defense contracts to entertainment venues, Cherokee Nation’s economic impact in Oklahoma and surrounding areas is more than \$3 billion annually. The Cherokee Nation’s largest subsidiary enterprises operate under Cherokee Nation Businesses. We are one of the largest employers in northeastern Oklahoma. We are the largest tribal nation in the United States.

Tribal Citizenship - Cherokee Nation citizenship does not require a specific blood quantum. It does require that you have at least one direct Cherokee ancestor listed on the Dawes Final Rolls, a federal census of those living in the Cherokee Nation that was used to allot Cherokee land to individual citizens in preparation for Oklahoma statehood.

To be eligible for a federal Certificate Degree of Indian Blood and Cherokee Nation tribal citizenship, you must be able to provide documents that connect you to a direct ancestor listed on the Dawes Final Rolls of Citizens of the Cherokee Nation with a blood degree. This roll was taken between 1899-1906 of Citizens and Freedmen residing in Indian Territory (now northeastern Oklahoma) prior to Oklahoma statehood in 1907. The Nation has approximately 450,000 citizens for 2024 as shown in the following chart below (see figure 137).

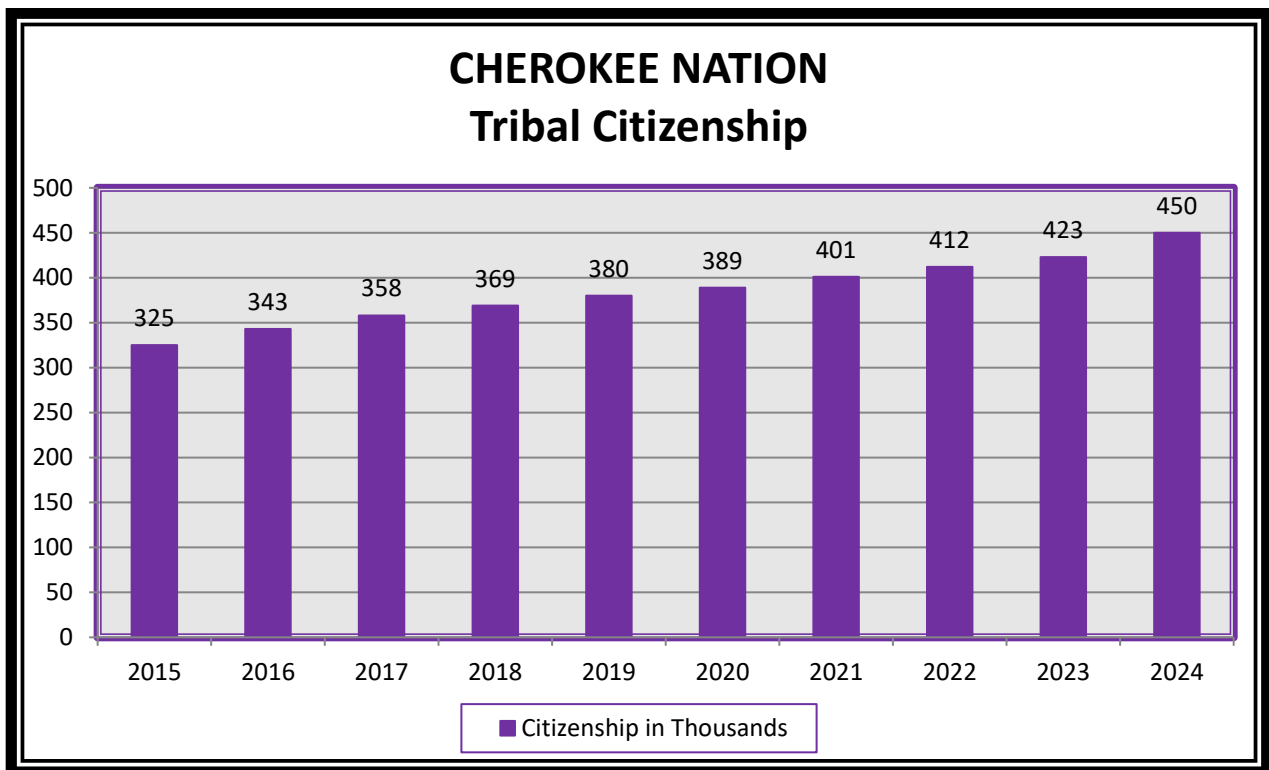


Figure 137 Tribal Citizenship

The following chart (see figure 138 on the following page) shows citizen numbers by the original 9 tribal districts in Oklahoma.

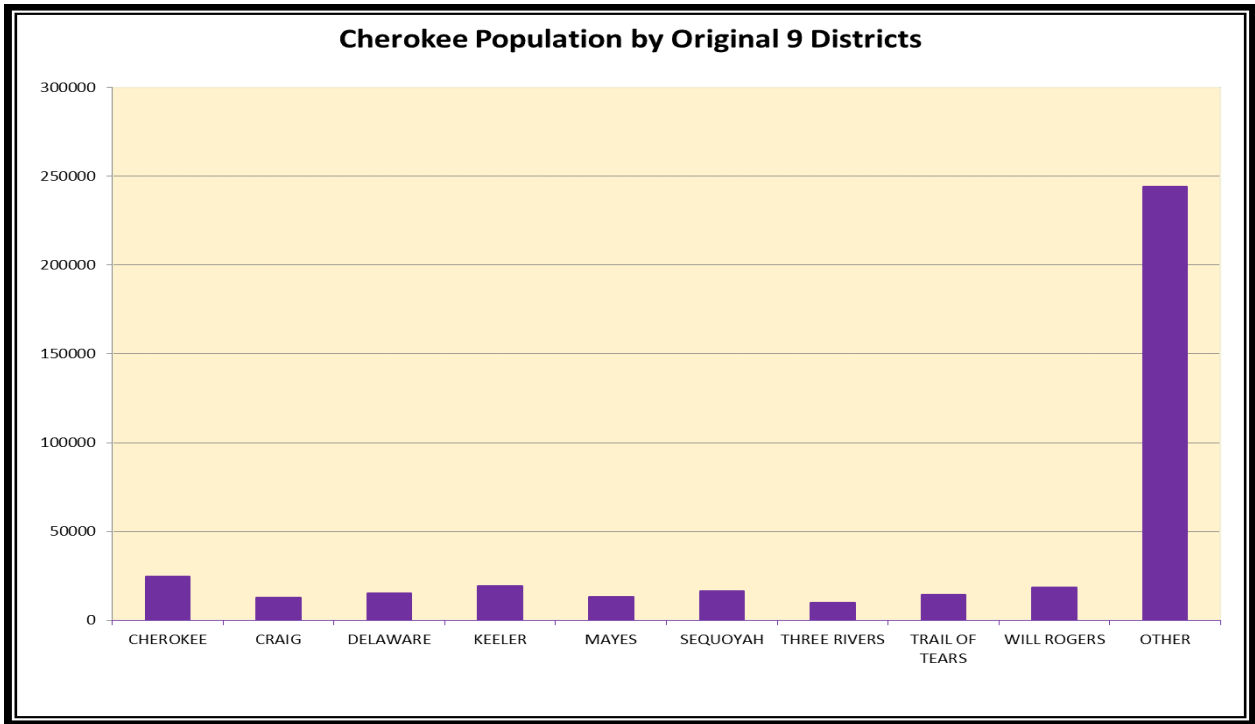


Figure 138 Cherokee Population by Original 9 Tribal Districts

The Cherokee Nation 14 county area covers the northeast corner of Oklahoma. This area is illustrated in the following map (see figure 139 on the following page).

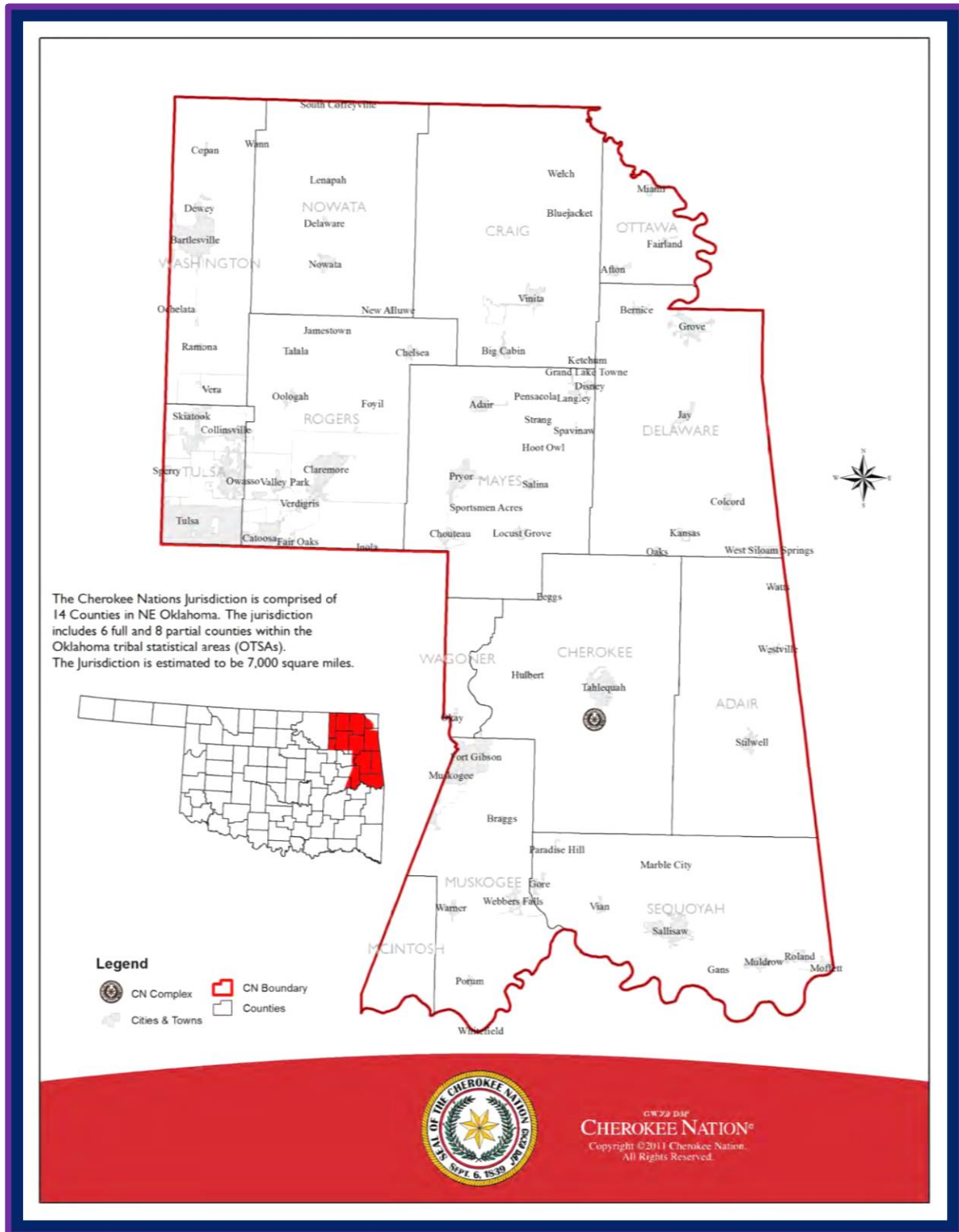


Figure 139 Cherokee Nation Reservation

The majority of the programs of the Cherokee Nation provide services for Cherokee citizens who reside within the 14 county reservation area. In recent years, programs have been added to be offered for all Cherokee citizens within Oklahoma. All services are offered to those Cherokee citizens who reside

within the 14 county reservation of the Cherokee Nation. With the exception of health care facilities around the 14 county area which offer services to any citizen whether they be Native American or not. The roads and sanitation department is another exception, as this service department funds go to roadwork and sanitation services that any Oklahoma citizen in that area has access to. According to the Cherokee Nation Registration Department, of the 3.9M people in Oklahoma there are 144K Cherokee Nation Citizens within the 14 county reservation boundaries of northeastern Oklahoma. The chart below (see figure 140) reflects the percentage of citizens residing within Oklahoma.

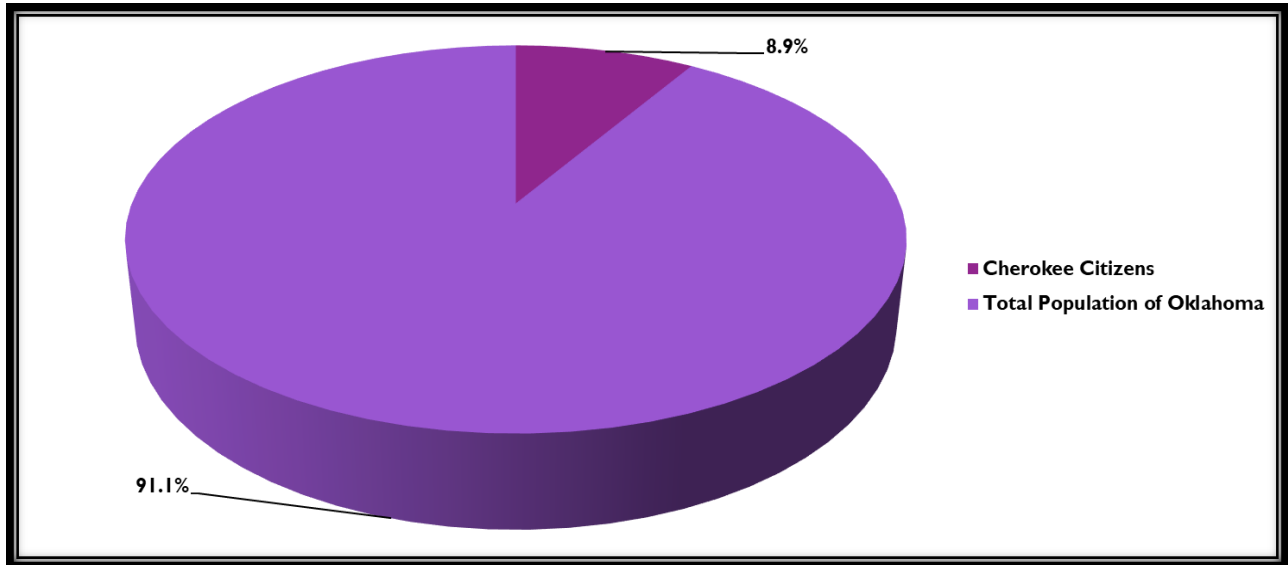


Figure 140 Cherokee Citizens Population of Oklahoma

Tag Offices – The Cherokee Nation has tag offices in Tahlequah, Sallisaw, Adair, Collinsville, Catoosa, Stilwell and Jay, Oklahoma. Office hours are Monday through Friday from 8:15 am to 4:00 pm.

Glossary

Account – An entity that holds detail information and is attached to an accounting unit for the purpose of posting.

Accounting Unit – An accounting unit represents a program in a general ledger company.

Accrual Basis – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

ACFR – The Annual Comprehensive Financial Report is a thorough and detailed presentation of the Nation’s financial condition. It reports on the Nation’s activities and balances for each fiscal year.

ADA – Americans with Disabilities Act prohibits discrimination against people with disabilities in employment, transportation, public accommodation, communications, and governmental activities.

AFA – Annual Funding Agreement are legally binding and mutually enforceable written agreements negotiated and entered into annually between a self-governance Tribe/Consortium and BIA.

Anticipated Turnover – The percentage of employees that a company must replace within a given time period regardless of the reason they leave employment.

Appropriation -- The act of setting aside money for a specific purpose.

ARPA – American Recovery Plan Act of 2021.

Asset – Resources owned or held by a government which has monetary value.

Audit - A systematic and independent examination of books, accounts, statutory records, documents and vouchers of an organization to ascertain how far the financial statements as well as non-financial disclosures present a true and fair view of the concern.

Balanced Budget - A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

Budget – A plan of financial activity for a fiscal year indicating all planned revenues and expenses for the budget period. The Nation’s fiscal year is October 1 through September 30.

Budgetary Basis – This refers to the basis of accounting used to estimate financing sources and uses in the budget.

BIA – Bureau of Indian Affairs provides services directly or through contracts, grants, or compacts to 565 federally recognized tribes.

Carryover Funds – This is defined as estimated prior year funds that are unexpended at the end of the fiscal year. The only sources of funds to which a program is entitled to carry over are: earmarked Self Governance funds and grants where approval has been obtained from the funding agency and Motor Fuels Tax funds. All other requests to budget carry over will be evaluated on a case-by-case basis by the Treasurer.

Cash Matching Funds – This is actual cash paid by the Nation for a service or product. This includes any funds that were donated to the agency to off-set the costs of a specific item.

CCDBG – Child Care and Development Block Grant helps low-income families, families receiving public assistance and those families transitioning from public assistance in obtaining child care.

CDC – This is the Childhood Development Care Teacher for the Early Childhood Center.

CDIB – Certificate of Degree of Indian Blood is an official U. S. document that certifies an individual possesses a specific degree of Native American blood of a federally recognized Indian tribe, band, nation, pueblo, village, or community.

CLEET – Council on Law Enforcement Education and Training is a government law enforcement agency of the state of Oklahoma, which supports Oklahoma’s state, county, and local law enforcement agencies by providing education and training, which promotes professionalism and enhances competency within the ranks of Oklahoma law enforcement.

CNB – Cherokee Nation Businesses

CNE – Cherokee Nation Entertainment, LLC

CNMS – Cherokee Nation Marshal Service

DARE – Drug Abuse Resistance Education is an international substance abuse prevention education program that seeks to prevent use of controlled drugs, membership in gangs, and violent behavior.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit – The excess of an entity’s liabilities over its assets or the excess of expenses over revenues during a single accounting period.

Depreciation – Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DOI – The Department of the Interior is a Cabinet-level agency that manages American’s vast natural and cultural resources. The DOI protects America’s natural resources and heritage, honors our cultures and tribal communities, and supplies the energy to power our future.

Enterprise Fund – A fund that provides goods or services to the public for a fee that makes the entity self-supporting.

EPA – Environmental Protection Agency is an agency of the U. S. federal government which was created for the purpose of protecting human health and the environment by writing and enforcing regulations based on laws passed by Congress.

EPC – Environmental Protection Commission is an established board to oversee environmental programs.

ESA – Environmental Site Assessment is a report prepared for a real estate holding that identifies potential or existing environmental contamination liabilities.

Expenditures – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss. Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not.

Expenses – Charges incurred whether paid immediately or unpaid for operations, maintenance, interest or other charges.

FEMA – Federal Emergency Management Agency is an agency of the United States Department of Homeland Security to coordinate the response to a disaster that has occurred in the United States and that overwhelms the resources of local and state authorities.

FHWA – Federal Highway Administration is a division of the United States Department of Transportation that specializes in highway transportation.

FTE – Full-time equivalent is a unit that indicates the workload of an employed person in a way that makes workloads comparable across various contexts. An FTE of 1.0 means that the person is equivalent to a full-time worker while an FTE of 0.5 signals that the worker is only half-time.

FRF– Fiscal Recovery Fund is funding from the Department of the Treasury issued as a result of the American Recovery Plan Act.

FUND – An independent accounting entity with a self-balancing set of accounts for recording all revenues and all related liabilities and residual equities or balances, along with any changes to the above. In other words, each fund is separate from every other fund and maintains records of all income and expenditures for the fund.

Fund Balance – This is the excess of the assets of a fund over its liabilities, reserves and carryover.

FVPSA – Family Violence Prevention and Services Act is the primary federal funding stream dedicated to the support of emergency shelter and related assistance for victims of domestic violence and their children.

GAAP – Generally accepted accounting principles is a common set of accounting principles, standards and procedures that companies use to compile their financial statements. GAAP are a combination of authoritative standards (issued by GASB) and simply the commonly accepted ways of recording and reporting accounting information.

GASB – The Governmental Accounting Standards Board that is the source of (GAAP) used by State and Local governments in the United States. The mission of GASB is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

GC – Gaming Commission

GED – A General Education Development that is the actual process of earning the equivalent of your high school diploma, which is called a GED certificate or credential, if you pass the GED Test offered by a testing service. Most commonly is incorrectly referred to as a General Educational Diploma or a General Equivalency Diploma.

General Fund – A fund used to record all resource inflows and outflows that are not associated with special-purpose funds.

GIS – Geographic Information System is a system designed to capture, store, manipulate, analyze, manage, and present all types of spatial or geographical data.

Governmental Fund – A fund thru which most governmental functions of an entity are financed.

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital depending upon the grantee.

HACN – Housing Authority of the Cherokee Nation

HUD – The US Department of Housing and Urban Development is a Cabinet-level agency whose mission is to create strong, sustainable, inclusive communities and quality affordable homes for all.

ICW – Indian Child Welfare works on behalf of our Cherokee children and their families to insure safe and healthy homes for the children.

ICWA – Indian Child Welfare Act offers protections to Indian children, parents, guardians and tribes in cases in which a child has been removed from its home.

IDC – Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs.

IHS – Indian Health Service is an agency within the Department of Health and Human Services that is responsible for providing federal health services to American Indians and Alaska Natives. The provision of health services to members of federally recognized tribes grew out of the special government-to-government relations between the federal government and Indian tribes.

IIM – Individual Indian Monies; the Bureau of Indian Affairs (BIA) approves the management of trust property that generates income, as well as non-income producing property. OST manages the income that is generated from the use of trust assets, and ensures that the funds are disbursed or invested and held in accounts for IIM beneficiaries. IIM accounts are established for individual trust beneficiaries. These accounts can be created for a number of different reasons.

Interest Income – This is interest earned on cash and investments held in the bank. Interest income projections are to be confirmed through the Accounting Department.

IT – Information Technology

JOM – Johnson O'Malley program; a federal program whose main objective is to ensure Indian children receive educational opportunities that would not otherwise be provided through the public school system. JOM is a supplemental program providing special services to Indian students based on the needs of individual communities.

Liabilities – Obligations of a company or organization. Amounts owed to lenders and suppliers.

Major Fund - Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Matching In-kind Funds – This is actual services or goods that are donated to the Nation by a third party.

MICS – Minimum Internal Control Standards

Modified Accrual Basis of Accounting – The method of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues. These should be accrued to reflect properly the taxes levied and revenue earned.

NEPA – National Environmental Policy Act is a United States environmental law that promotes the enhancement and established the President's Council on Environmental Quality.

MOA/IPA – Memorandum of Agreement/Independent Practice Association

NAHASDA – Native American Housing Assistance and Self Determination Act of 1996 to simplify and reorganize the system of providing housing assistance to Native American communities to help improve the unsatisfactory conditions of infrastructure in Indian country.

Nonmajor Fund – Funds not meeting the criteria of Major Fund designation.

Non-recurring Funds – Non-recurring funds are funds provided for a single project on a one-time basis, carryover funds or interest proceeds. Non-recurring funds shall not be budgeted for recurring costs, i.e. full time permanent employees, capital costs that will require continuing overhead costs or maintenance, etc.

OSG – Office of Self-Governance is responsible for implementation of the Tribal Self-Governance Act of 1994, including development and implementation of regulations, policies, and guidance in support of self-governance initiatives.

Permanent Fund – A fund to preserve a sum of money as capital, and use it to generate interest income to provide payments for a specific obligation or benefit.

Proprietary Fund - Also known as enterprise funds and internal revenue funds, provide goods or services for a fee.

RAD – Rape Aggression Defense is dedicated to teaching women defense concepts and techniques against various types of assaults by utilizing easy, effective and proven self-defense tactics.

Recurring Funds – Funds available on an annual budget basis from recurring funding sources.

Resolution – A formal expression of opinion will, or intention voted by an official body (as a legislature) or assembled group.

Revenues – The yield from sources of income, such as taxes, licenses, fines, etc., that the Nation collects and receives. Revenue increases the assets of a fund, while not increasing a liability or representing a repayment of expenditure, a cancellation of a liability or an increase in contributed capital.

SBAC – Small Business Assistance Center

SG – Self-Governance

SMART – Sex Offender Sentencing, Monitoring, Apprehending, Registering, and Tracking is designed to protect children from sexual exploitation and violent crime, prevent child abuse and child pornography, promote internet safety, and honor the memory of child crime victims.

SOT – Special Operations Team is responsible for handling situations involving hostages, armed and barricaded suspects, and suicidal subjects.

STEM – Science, Technology, Engineering, and Math is an education grouping used in the United States, and elsewhere.

Surplus – The excess of an entity’s assets over its liabilities or the excess of revenues over expenses during a single accounting period.

SWAT – Special Weapons and Tactics is a paramilitary unit of law-enforcement agencies.

TERO – Tribal Employment Rights Office is to protect and assert Indian employment and contracting rights for the economic, social, and cultural prosperity.

THIRA – Threat and Hazard Identification and Risk Assessment

Third Party Funds – These are funds received from outside parties for medical expense reimbursements. Estimates for third party income should normally be based upon prior year experience. Other estimates should be identified with notes attached to the budget forms and in consultation with the Treasurer.

THPO – Tribal Historic Preservation Office

TICS – Tribal Internal Controls Standards

Transfers – This is where an organization moves money from one fund to another to fund specific activities.

UST – Under-ground Storage Tank

VA – Veterans Administration

WIC – Women, Infants, and Children provides supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding, and non-breastfeeding postpartum women, and to infants and children up to age five who are found to be at nutritional risk.

Wado – Thank you in Cherokee