

Cherokee Nation

Tahlequah, OK



**Approved Comprehensive
Annual Budget
Fiscal Year 2025**

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Introduction & Overview

Executive Summary

The Comprehensive Budget of the Cherokee Nation (Nation) for the fiscal year October 1, 2024 through September 30, 2025 was submitted to Tribal Council (Council) on July 31, 2024. 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 03, 2024. The budget was passed at the budget hearings prior to advancing to the Tribal Council meeting on Monday, September 16, 2024.

The budget process was finalized when the Tribal Council met on Monday, September 16, 2024 to approve the proposed LA along with the Comprehensive Budget for Fiscal Year 2025 (FY25). The final vote occurred on this date. After passing at the Tribal Council meeting, then the Principal Chief had 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 FY25 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 Cash Advance as established by LA 05-02 as amended by LA 28-04.
- ❖ The budgeted dividend decreased by \$2.9 million due to spend down of the Housing, Jobs and Sustainable Communities Act (HJSCA) initiatives.
- ❖ The emergency reserve fund budgeted at \$4.7M.
- ❖ MFT Scholarships budgeted at \$22M 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 no less than \$18M annually 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 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. During 2024, this Reauthorization Act became a Permanent Authorization Act authorizing three-year funding cycles. 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 permanently authorize and amend the Housing, Jobs and Sustainable Communities Act of 2019.

In 2024, there was an Executive Order on Further Environmental and Climate Change Goals signed prohibiting the purchase of single use plastic bottles for internal office or worksite use or public event by Cherokee Nation. This took effect as of October 1st, 2024. The second part of this order stated that, as of April 22, 2025, Cherokee Nation Entities shall develop plans and submit them to the Secretary of Natural Resources for approval. The Cherokee Nation Businesses shall also develop plans to measurably reduce the sale or provisions of single use plastics in its commercial operations.

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 FY25 are listed below. A fund diagram is shown to enhance reader understanding of the Nation’s financial configuration (see figure 1 below).

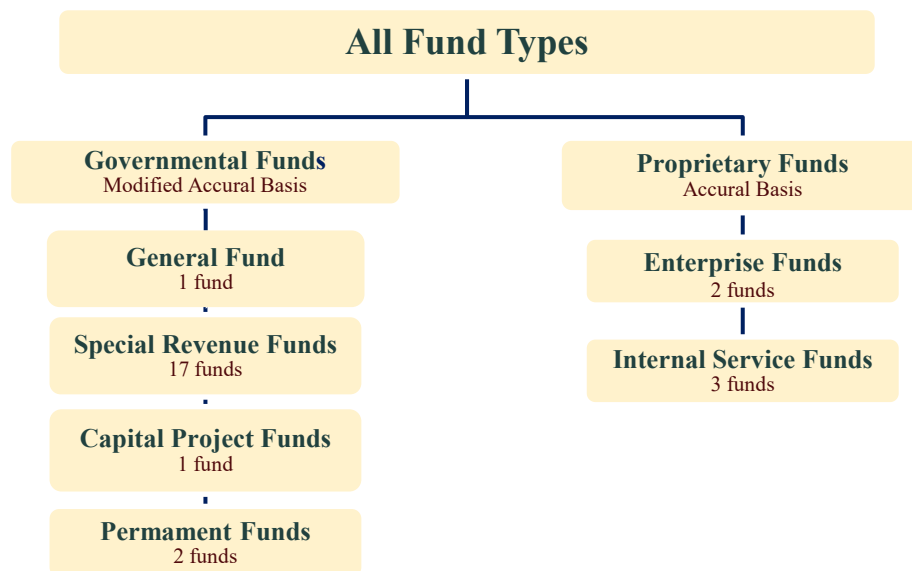


Figure 1 Fund Types

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 FY25 proposed budget, the budget has no surplus available.

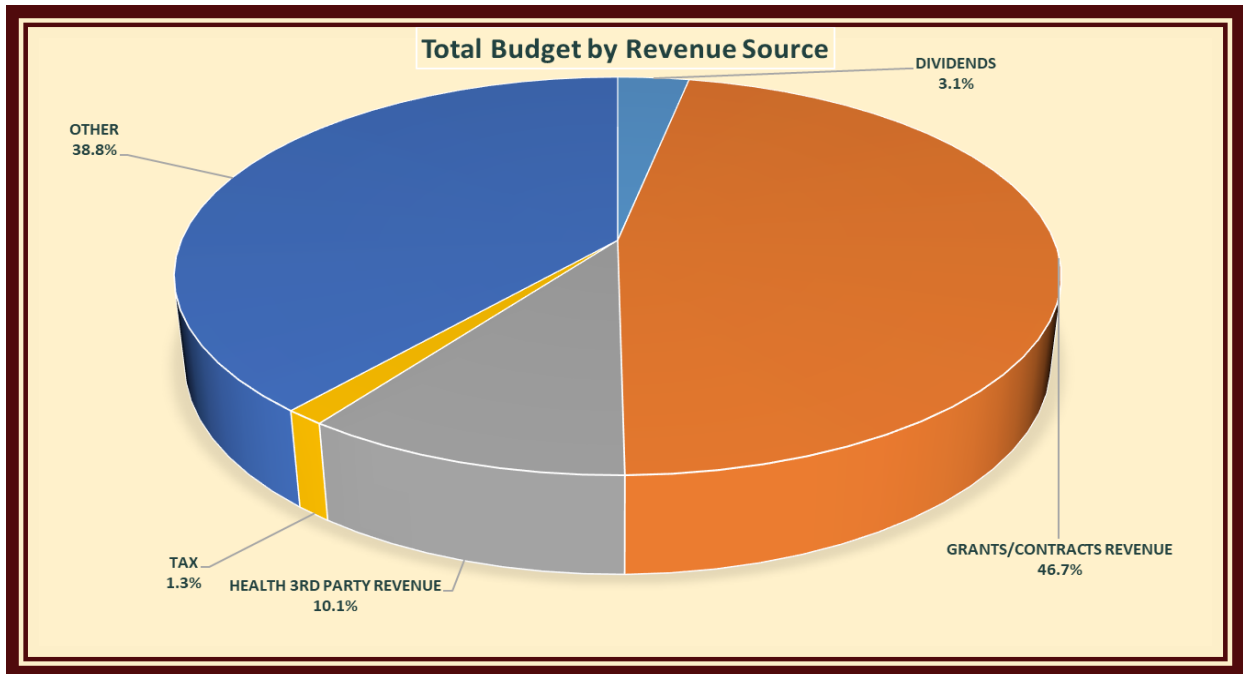


Figure 2 Total Budget by Revenue Source

As shown in the pie chart above (see figure 2 above) and the table below (see figure 3 below), Grants/Contracts, Other and Health 3rd Party revenues represent 95.7% 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	\$ 110,796,428	\$ -	\$ -	-	\$ -	\$ -	\$ 110,796,428	3.1%
GRANTS/CONTRACTS REVENUE	-	1,679,570,552	-	-	-	-	1,679,570,552	46.7%
HEALTH 3RD PARTY REVENUE	-	364,210,024	-	-	-	-	364,210,024	10.1%
TAX	45,221,756	-	-	-	-	-	45,221,756	1.3%
OTHER	374,462,092	421,748,815	489,552,378	9,100	101,727,282	8,882,927	1,396,382,594	38.8%
TOTAL	\$ 530,480,276	\$2,465,529,391	\$ 489,552,378	\$ 9,100	\$ 101,727,282	\$ 8,882,927	\$3,596,181,354	100%

Figure 3 Budget by Revenue Source

Grants/Contracts Revenues

Grants and Contracts Revenue is the largest source of revenue for the Nation. This is approximately 46.7% 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 FY24 funding levels. Grants and Contract Revenues are adjusted throughout the fiscal year as better information becomes available from the granting agency.

Grants and Contracts 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

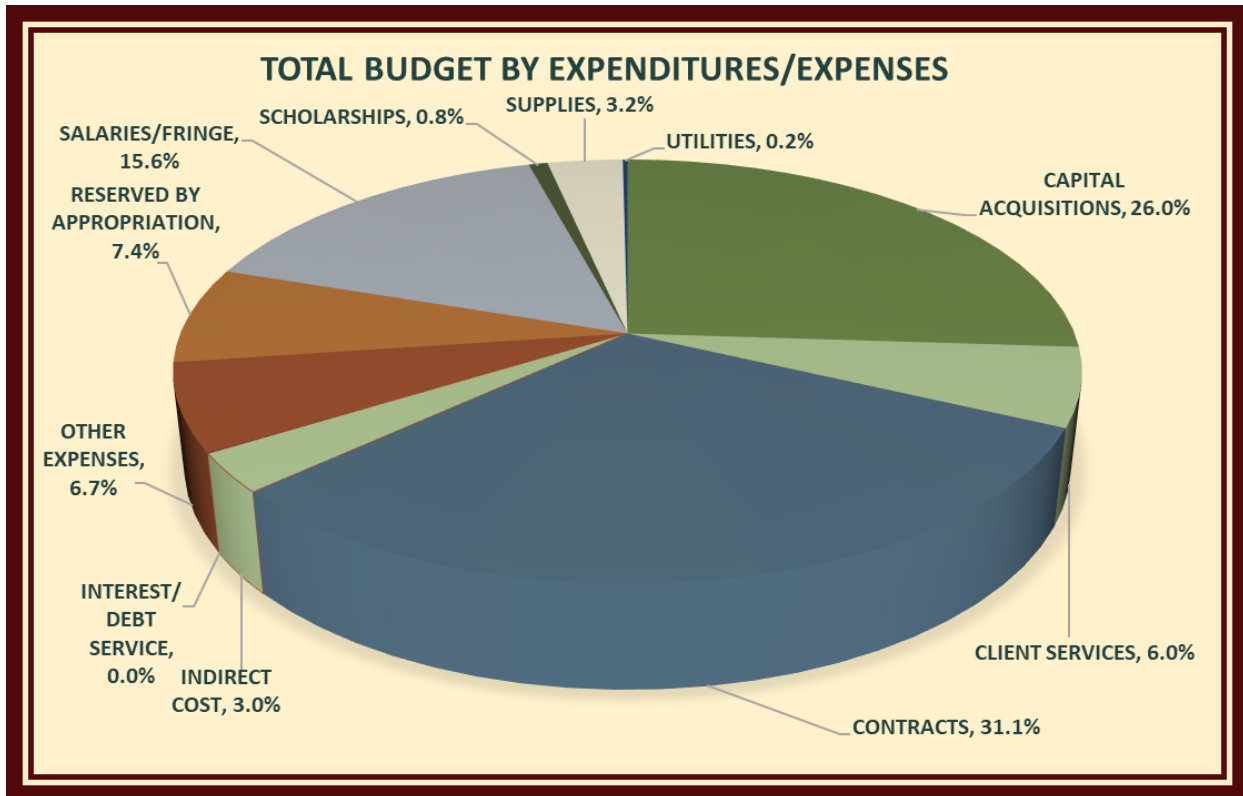


Figure 4 Total Budgeted Expenditures/Expenses

The pie chart above (see figure 4 above) and the table following (see figure 5 below) shows total expenditures/expenses are expected to exceed \$3.59B in FY25. The expenditures/expenses are categorized in broad categories for ease of viewing in this report.

Expenditures/Expenses	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	PERMANENT FUND	INTERNAL SERVICE FUND	ENTERPRISE FUND	GRAND TOTAL	% OF TOTAL
CAPITAL ACQUISITIONS	\$ 12,371,449	\$ 437,828,134	\$ 481,419,145	-	\$ 4,029,154	\$ 155,479	\$ 935,803,361	26.0%
CLIENT SERVICES	9,092,862	205,005,213	-	-	86,000	854,079	215,038,154	6.0%
CONTRACTS	66,600,033	1,026,768,138	7,970,000	1,770	14,107,155	4,409,357	1,119,856,453	31.1%
INDIRECT COST	11,847,073	94,880,480	149,080	-	-	274,353	107,150,986	3.0%
INTEREST/DEBT SERVICE	-	1,634,724	-	-	-	30,041	1,664,765	0.0%
OTHER EXPENSES	\$ 83,248,237	\$ 129,726,607	\$ 14,153	-	\$ 23,830,139	\$ 2,405,173	\$ 239,224,309	6.7%
RESERVED BY APPROPRIATION	262,837,329	1,575,233	-	-	-	-	264,412,562	7.4%
SALARIES/FRINGE	55,228,465	449,631,326	-	-	57,192,389	707,045	562,759,225	15.6%
SCHOLARSHIPS	24,012,255	4,661,233	-	7,330	-	-	28,680,818	0.8%
SUPPLIES	4,845,149	108,042,020	-	-	1,615,104	40,000	114,542,273	3.2%
UTILITIES	\$ 397,424	\$ 5,776,283	\$ -	-	\$ 867,341	\$ 7,400	\$ 7,048,448	0.2%
Grand Total	530,480,276	2,465,529,391	489,552,378	9,100	101,727,282	8,882,927	3,596,181,354	100.00%

Figure 5 Expenditures/Expenses by Category

The largest expenditure/expense for the Nation is Contracts, which accounts for 31.14% of the Nation’s budget. The second largest category of expenditure/expense is Capital Acquisitions. This category accounts for 26.02% of the Nation’s budgeted expenditures/expenses. The third largest category of expenditure/expense is Salaries/Fringe at 15.6%.

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 \$287.5M of fund balance in the General Fund to accomplish the objectives of the FY25 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 cash advance 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 FY25 budget, the cash reserve is appropriated at \$41.3M. The Nation is in compliance with the cash reserve.

Summary of Short-Term Financial and Operational Policies

In developing the FY25 budget, the Treasurer provided these short-term budgeting, 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 lower revenues were collected for the General Fund Revenues than what was collected prior to the COVID19 Pandemic. The FY25 General Fund Budgets were to be prepared at the same funding levels as FY24 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 an estimated rate of 14.70%
- ❖ 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, 2023. This award represents a significant achievement, and this is the tenth 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 FY23 Annual Comprehensive Financial Report (Annual Report) was the twenty third consecutive time the Nation has received this award. The Nation will be submitting the FY24 Annual Report to determine its eligibility.

The Nation also received the GFOA Popular Annual Financial Reporting Award. The FY22 Popular Annual Financial Report (PAFR) was the twelfth consecutive time the Nation received this distinguished award. The Nation has submitted the FY23 PAFR to determine its eligibility.

Transmittal Letter



GWYJ DBF
CHEROKEE NATION®
P.O. Box 948 • Tahlequah, OK 74465-0948
918-453-5000 • www.cherokee.org

Chuck Hoskin Jr.
Principal Chief
GE ʔŊʔ S.ŊS
Ŋ-EOG.Ŋ

Bryan Warner
Deputy Principal Chief
SZ.ŊʔV.Ŋ
WF.Ŋ DŊŊ.Ŋ Ŋ-EOG.Ŋ

July 31, 2024

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 2025 (FY25). 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 FY25 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
- 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,

DocuSigned by:
Janees Taylor
FAA52E49461D42E...
Janees M. Taylor
Treasurer

Enclosures

Figure 6 Transmittal Letter to Tribal Council

The transmittal letter (shown in figure 6 above) 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 FY25, 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 FY24, even though there is a decrease in Grant Revenue for FY25. This decrease is mainly due to the spenddown of ARPA funding. Some new programs were awarded at the end of FY24 and are fully funded for FY25. Some of these new programs have also allowed the Nation to increase the full time equivalent (FTE) count for FY25.

The operational budgets for General Fund and Internal Service Fund should be submitted based on FY24 funding levels, recurring costs only, as approved in the Original Comprehensive Budget for FY24. 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 FY24 levels. Any one-time funding (non-recurring) received for projects in FY24 and prior should not be submitted as part of the operating budget. For grants and compacts, the revenue levels for FY25 are widely unknown at this time. The FY25 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 FY24 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 FY25 budget were provided as follows:

- ❖ **Salary increases** - For the FY25 Comprehensive Budget, the Executive Order 2021-09 instituted an increased minimum wage for employees employed by the Nation to be paid no less than \$14.00 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. Any new employee requests are subject to additional requests for justification and/or rationalization.
- ❖ **Fringe Rates** - The fringe rates being used to prepare the FY25 budgets have been updated. The fringe rates for Regular PT, Temporary FT, Temporary PT, and Contract PT 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 2025	
Series-Status	Budget
Full Time	29.66%
Part Time	12.00%
Part Time/ACA	28.65%
Temp FT or PT	8.25%
Temp FT/ACA or PT/ACA	24.90%
Contract PT/ACA	28.65%
Tribal Council/Supreme Court	21.88%

Figure 7 Fringe Status and Rates

- ❖ **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 FY25 Comprehensive Budget is 14.70%.
- ❖ **Space Cost Rate** –FY25 budget rates are the following. Office rates for all buildings are \$17.76 per square foot and warehouse rates are \$6.42 per square foot.

Budget Presentation

This is the Cherokee Nation 2025 Budget Presentation for the Principal Chief's proposed budget. FY25's budget consists of 25 Departments. Departments include Tribal Government, Service Departments, Resource Departments and Boards and Commissions (see figure 8 on the following page). 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 FY25 Proposed Comprehensive Budget in the chart below (see figure 9 below). The Proposed Comprehensive Budget consists of an Operating budget of \$2.974B and a Capital budget of \$622M, the two budgets combined create a total Comprehensive Budget amount of \$3.6B.

PROPOSED COMPREHENSIVE BUDGET OPERATING = \$2.974B CAPITAL = \$622M

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2025										COMPRBUDGET 8/16/2024 15:25	
FundingSource	Key	Revenues	Transfers In	Total	Direct Expenditure	Indirect Expenditure	Transfers Out	Total	Net		
Capital Projects	CAPITAL PROJ	417,826,632	71,725,746	489,552,378	489,403,298	149,080	-	489,552,378	-	-	
Department of Education	DEPT EDUCATIO	1,843,429	87,222	1,930,651	1,748,023	162,628	20,000	1,930,651	-	-	
Department of Transportation	DEPT TRANSPOR	94,803,150	-	94,803,150	94,331,109	372,041	100,000	94,803,150	-	-	
DHHS General	DHHS GENERAL	92,195,438	-	92,195,438	84,352,257	7,843,181	-	92,195,438	-	-	
DOI General	DOI GENERAL	22,324,209	-	22,324,209	20,536,722	1,787,487	-	22,324,209	-	-	
DOI PL 102-477	DOI PL 102-47	449,973,061	-	449,973,061	396,489,696	4,957,619	48,525,746	449,973,061	-	-	
DOI Self Governance	DOI SELF GOV	58,823,311	79,600	58,902,911	53,766,469	4,786,442	350,000	58,902,911	-	-	
Enterprise	ENTERPRISE	6,495,056	2,387,871	8,882,927	8,608,574	274,353	-	8,882,927	-	-	
EPA	EPA	2,182,686	-	2,182,686	1,916,565	266,121	-	2,182,686	-	-	
Federal Other	FED OTHER	653,617,971	-	653,617,971	644,332,148	1,641,352	7,644,471	653,617,971	-	-	
HUD	HUD	67,339,960	633,334	67,973,294	65,743,525	396,435	1,833,334	67,973,294	-	-	
Indirect Cost	IDC	94,176,367	-	94,176,367	94,176,367	-	-	94,176,367	-	-	
IHS Discretionary	IHS DISCRET	10,000,000	-	10,000,000	150,000	-	9,850,000	10,000,000	-	-	
IHS Self Governance Health	IHS HEALTH	884,802,689	-	884,802,689	794,552,717	65,156,205	25,093,767	884,802,689	-	-	
IHS Self Governance Office	IHS OFFICE SG	516,648	-	516,648	470,810	45,838	-	516,648	-	-	
IHS Self Governance TEH	IHS TEH	39,246,754	-	39,246,754	38,758,667	488,087	-	39,246,754	-	-	
Internal Lease Pool	INTERNAL LEAS	7,550,915	-	7,550,915	7,550,915	-	-	7,550,915	-	-	
Motor Fuel Tax	MOTOR FUEL TA	11,680,384	26,668,134	38,348,518	28,027,831	120,687	10,200,000	38,348,518	-	-	
Motor Vehicle Tax	MOTOR VEHICLE	40,924,088	975,064	41,899,152	40,681,238	1,217,914	-	41,899,152	-	-	
Other	OTHER	268,000	17,000	285,000	277,963	7,037	-	285,000	-	-	
Permanent Funds	PERM FUNDS	9,100	-	9,100	9,100	-	-	9,100	-	-	
Private	PRIVATE	1,762,395	-	1,762,395	1,714,980	47,415	-	1,762,395	-	-	
State of Oklahoma	STATE OK	987,313	-	987,313	881,200	106,113	-	987,313	-	-	
Tribe Funded	TRIBE FUNDED	406,154,965	44,077,641	450,232,606	395,426,657	10,508,472	44,297,477	450,232,606	-	-	
USDA	USDA	82,762,038	1,263,183	84,025,221	77,208,742	6,816,479	-	84,025,221	-	-	
Total		3,448,266,559	147,914,795	3,596,181,354	3,341,115,573	107,150,986	147,914,795	3,596,181,354			

Figure 9 Proposed Comprehensive Budget before Budget Hearings FY25

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 31, 2024. The following are items to note on changes from FY24 to FY25:

- ❖ The State & Local Fiscal Recovery Funds also known as ARPA ends on December 31, 2024. All of the funds have already been obligated to ongoing projects throughout the Cherokee Nation.
- ❖ The Cash Reserve Fund is in full compliance with LA 05-02 and all subsequent amendments for a total reserve of \$41.3M.
- ❖ Scholarships through Motor Fuels Tax is in full compliance with LA 03-12 and all subsequent amendments for a scholarship budget of \$22M.

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 red column reflects budgeted uses, and the brown line is the net effect. In this proposed budget, the budget nets to zero.

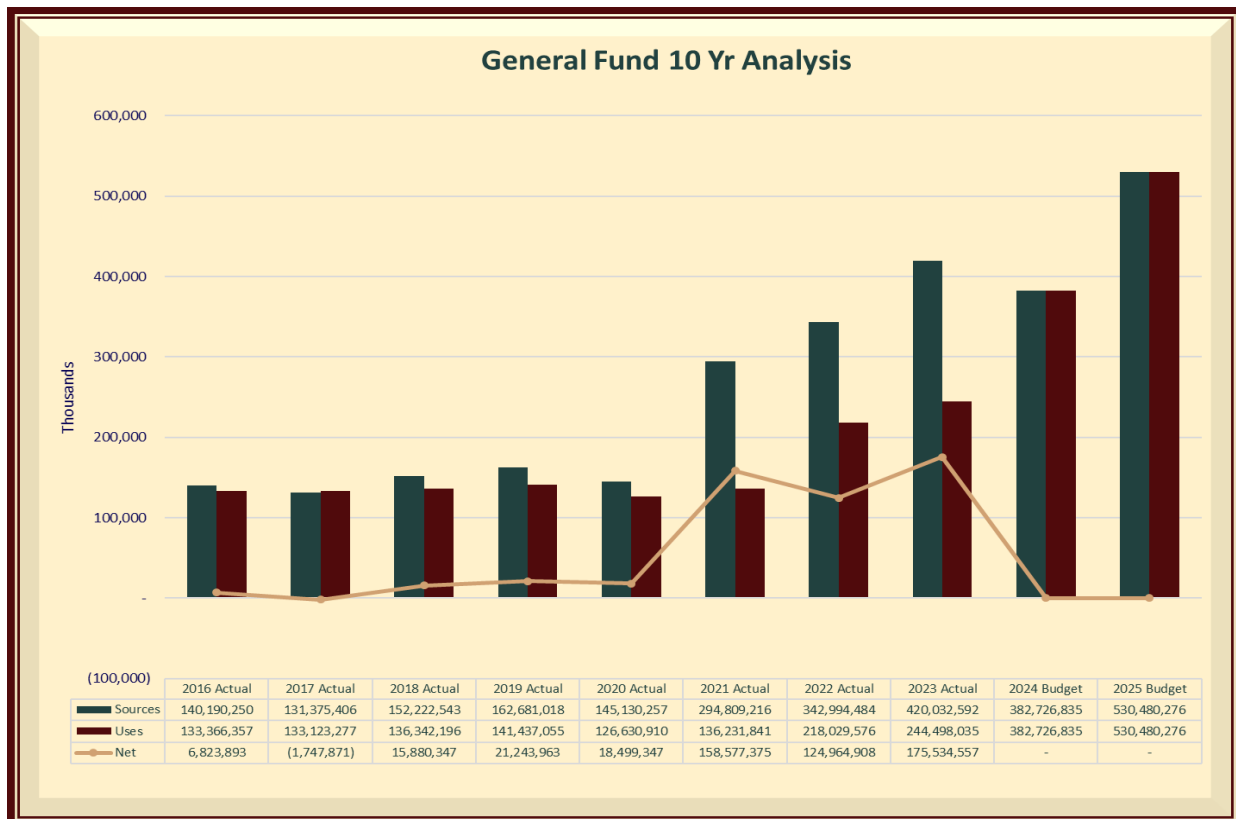


Figure 10 General Fund 10 Year Analysis

Tax Revenue includes Motor Fuels Tax, Tobacco/Other Tax and Motor Vehicle Taxes (see figure 11 on the following page). Tax Revenue estimates for FY25, being conservative, are expecting to be a slight decrease over FY24. Estimates for FY25 include \$10M in Motor Fuels, \$18.7M in Motor Vehicle Taxes, and \$16.5M 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.

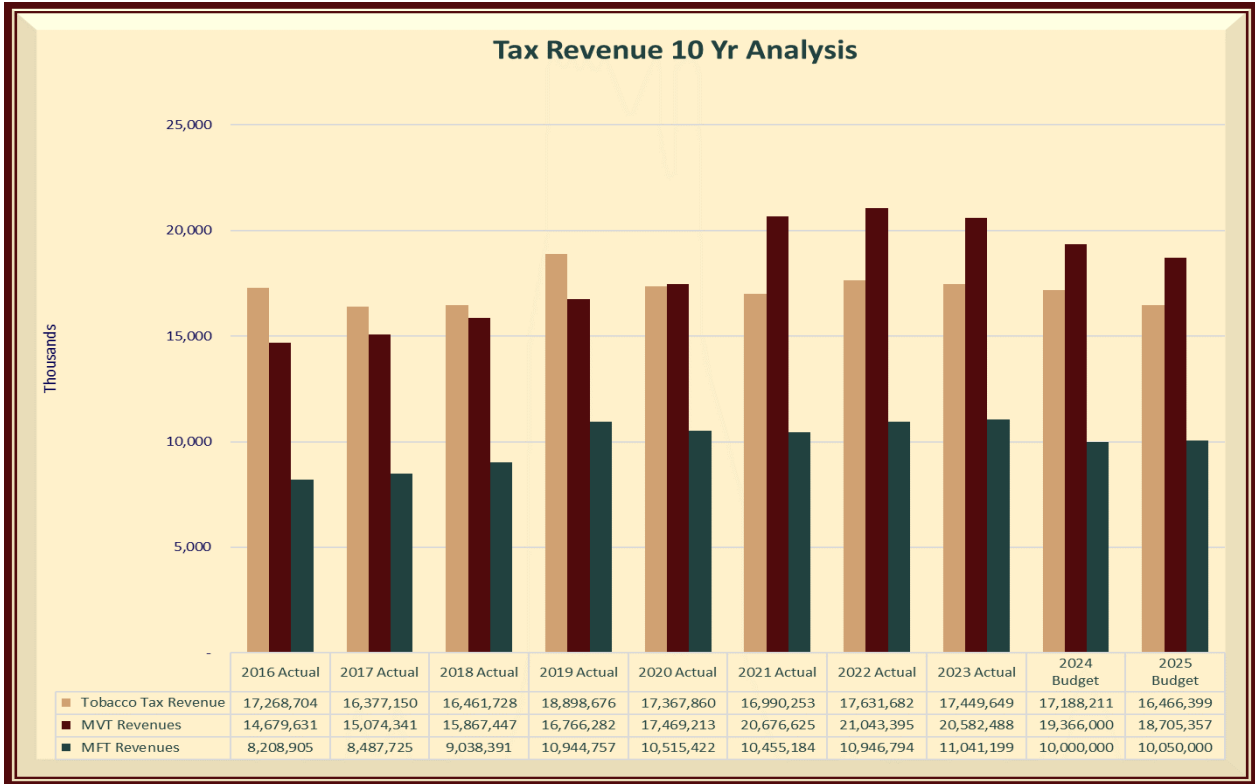


Figure 11 Tax Revenues 10 Year Analysis

The next table (see figure 12 below) gives a trend analysis for Dividends. Dividend Revenue estimates for FY25 are at a decrease over FY24. As such, the dividend estimate for FY25 is \$110.8M.

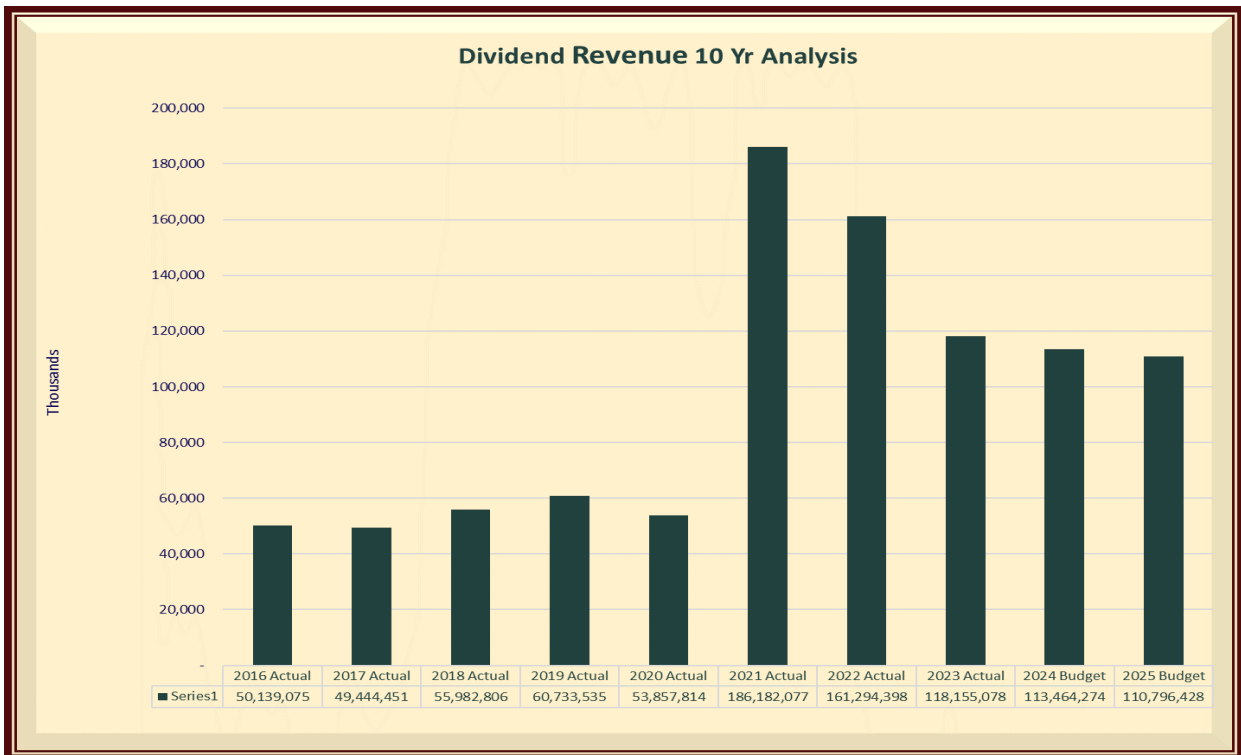


Figure 12 Dividend Revenue 10 Year Analysis

This next table shows the trends in Grants/Compacts and Tribal Revenues (see figure 13 below). Tribal Revenue, the green column below, increased by \$29.6m. \$82.0 million of additions are related to new Public Health and Wellness initiatives, increases in IDC and lease pool rates along with the E-cigarette settlement. This amount is offset by the \$52.4 million spend down and/or completion of multiple Capital Projects. Grants and Compacts Revenue, the red column, shows a decrease of \$221.5 million. The majority of the decrease is the \$220.3 million spend down of SLFRF ARPA funding. The rest of the \$1.2 million decrease is new grant funding offset by spend down of various completed projects.

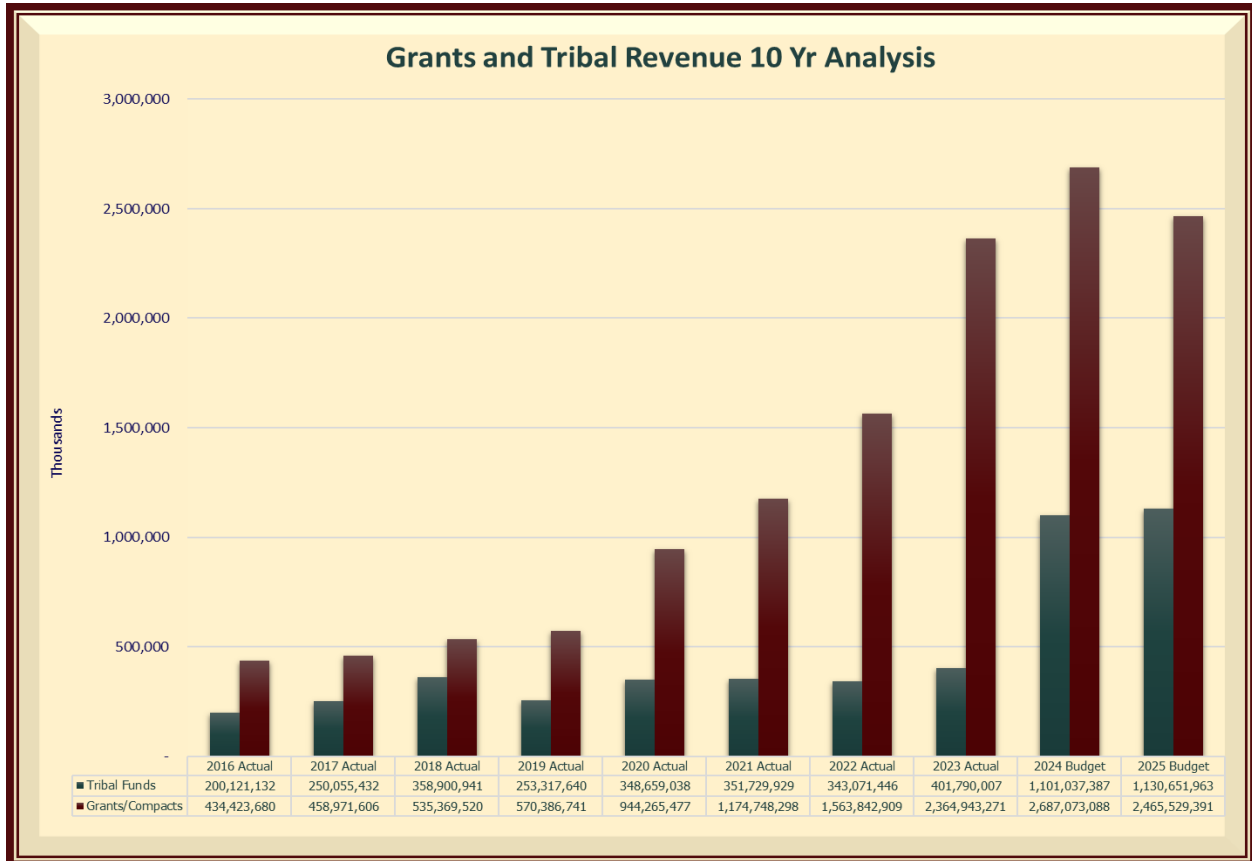


Figure 13 Grants and Tribal Revenues 10 Year Analysis

Scholarships will continue to be a priority in FY25. The scholarships proposed budget will be conservative in FY25, 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. \$22M 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.

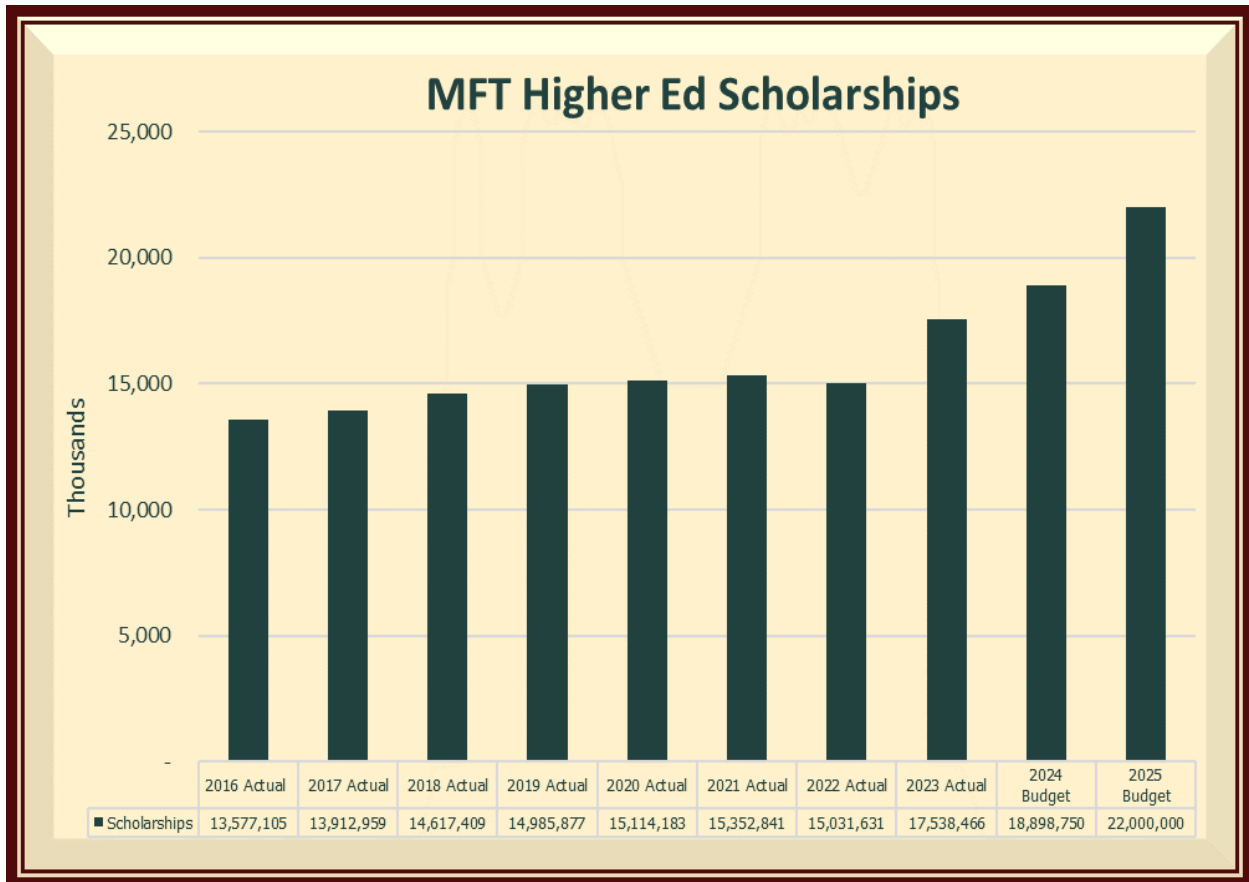


Figure 14 MVT Higher Education Scholarship Funding

The Cash Reserve account is budgeted at full legal compliance of LA 05-02 and all subsequent amendments. FY25 decreased slightly from FY24 to \$41.3 million (see figure 15 below).

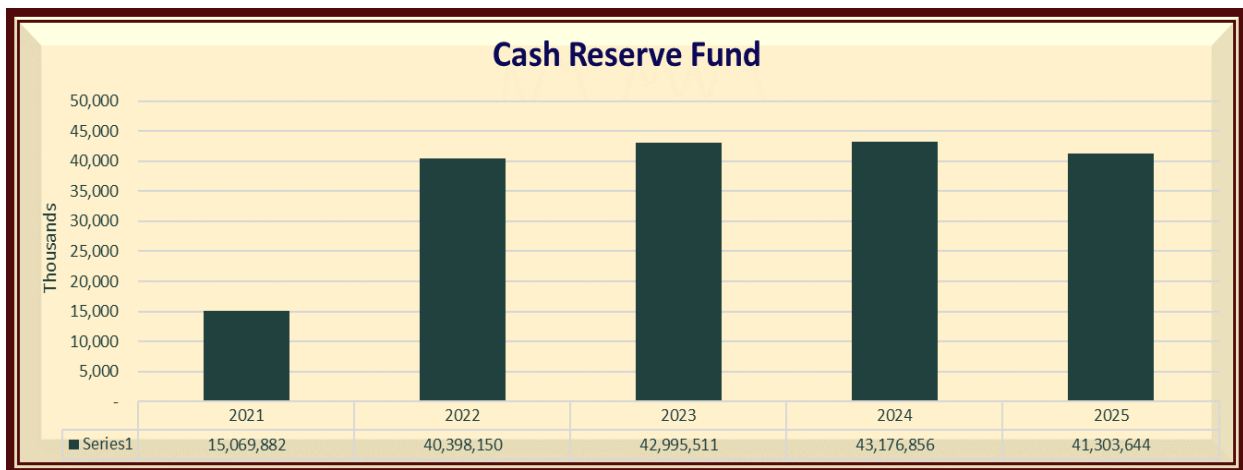


Figure 15 Cash Reserve Fund

The table below (see figure 16 on the following page) provides employment figures for the FY25 budget proposal via a 10 year trend analysis of FTE or Full Time Equivalent counts. FY25’s budget includes 6,411 FTEs. This is an increase of 179 positions over the prior year. That’s also a 165% growth in FTE’s over the past 10 years. The majority of the positions were related to Health Services.

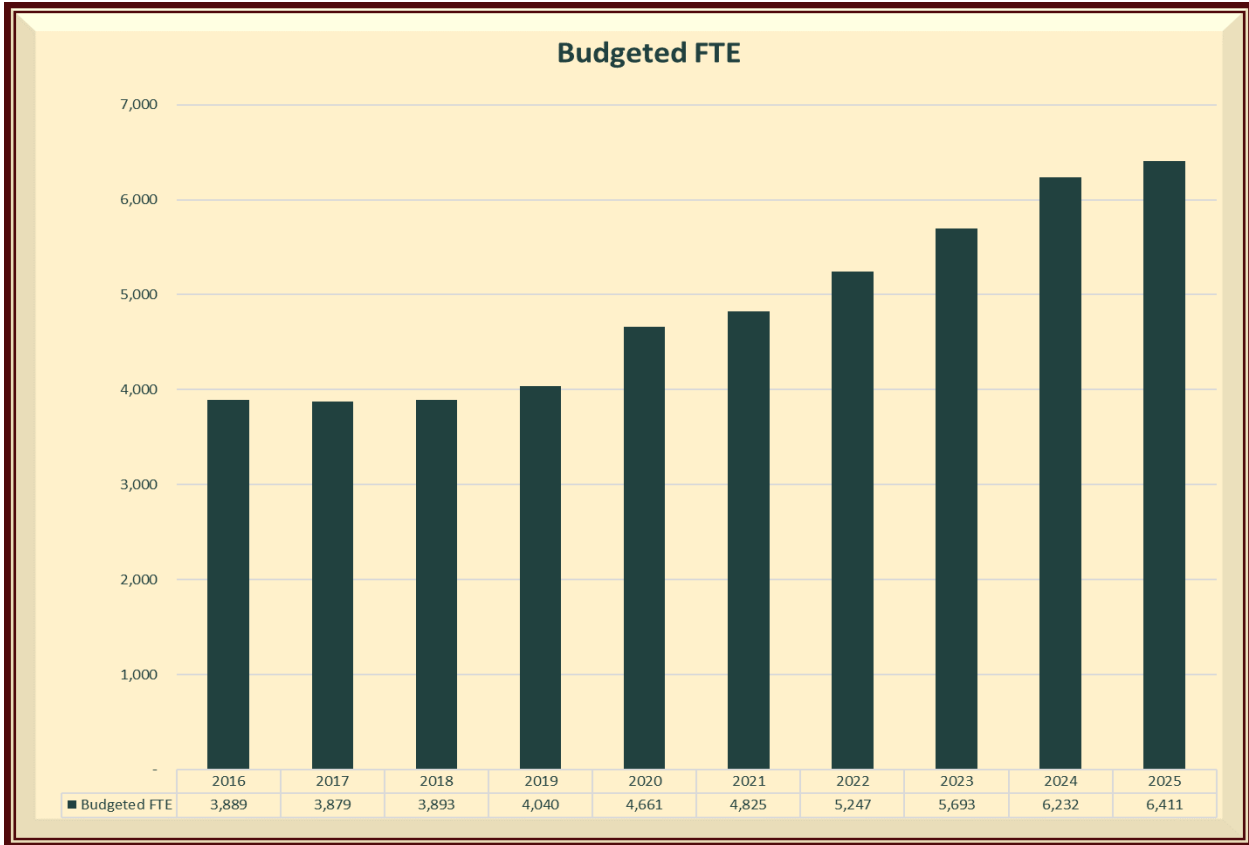


Figure 16 Budgeted FTE’s 10 Year Analysis

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 an eight member Cabinet: the Treasurer, the Secretary of State, the Chief of Staff, Delegate to Congress, Marshal, Attorney General, 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 Dr. Corey Bunch, assists the Chief in developing CN policies. The Delegate to Congress, currently Kim Tehee, advocates on behalf of the Cherokee Nation on the federal level. 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 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 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 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 Kevin Easley Jr. 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

Kevin Easley Jr.
Deputy Speaker
District 14

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

Kendra McGeady
District 11

Danny Callison
District 15

Julia Coates
At Large

Johnny Kidwell
Council Secretary
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, 2023

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, 2023. 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 tenth 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 his 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 FY25 is comprised of the Operating and the Capital budgets. The total budget authority for FY25 is \$3,596,181,354. The Operating budget is \$2,974,081,648 and the Capital budget is \$622,099,706. The Approved Comprehensive Budget is shown below (see figure 18 below).

Approved Comprehensive Budget Operating = \$2.974B Capital = \$622M


COMPREHENSIVE BUDGET FOR FISCAL YEAR 2025										COMPRBUDGET 8/16/2024 15:25
FundingSource	Key	Revenues	Transfers In	Total	Direct Expenditure	Indirect Expenditure	Transfers Out	Total	Net	
Capital Projects	CAPITAL PROJ	417,826,632	71,725,746	489,552,378	489,403,298	149,080	-	489,552,378	-	
Department of Education	DEPT EDUCATIO	1,843,429	87,222	1,930,651	1,748,023	162,628	20,000	1,930,651	-	
Department of Transportation Cor	DEPT TRANSPOR	94,803,150	-	94,803,150	94,331,109	372,041	100,000	94,803,150	-	
DHHS General	DHHS GENERAL	92,195,438	-	92,195,438	84,352,257	7,843,181	-	92,195,438	-	
DOI General	DOI GENERAL	22,324,209	-	22,324,209	20,536,722	1,787,487	-	22,324,209	-	
DOI PL 102-477	DOI PL 102-47	449,973,061	-	449,973,061	396,489,696	4,957,619	48,525,746	449,973,061	-	
DOI Self Governance	DOI SELF GOV	58,823,311	79,600	58,902,911	53,766,469	4,786,442	350,000	58,902,911	-	
Enterprise	ENTERPRISE	6,495,056	2,387,871	8,882,927	8,608,574	274,353	-	8,882,927	-	
EPA	EPA	2,182,686	-	2,182,686	1,916,565	266,121	-	2,182,686	-	
Federal Other	FED OTHER	653,617,971	-	653,617,971	644,332,148	1,641,352	7,644,471	653,617,971	-	
HUD	HUD	67,339,960	633,334	67,973,294	65,743,525	396,435	1,833,334	67,973,294	-	
Indirect Cost	IDC	94,176,367	-	94,176,367	94,176,367	-	-	94,176,367	-	
IHS Discretionary	IHS DISCRET	10,000,000	-	10,000,000	150,000	-	9,850,000	10,000,000	-	
IHS Self Governance Health	IHS HEALTH	884,802,689	-	884,802,689	794,552,717	65,156,205	25,093,767	884,802,689	-	
IHS Self Governance Office	IHS OFFICE SG	516,648	-	516,648	470,810	45,838	-	516,648	-	
IHS Self Governance TEH	IHS TEH	39,246,754	-	39,246,754	38,758,667	488,087	-	39,246,754	-	
Internal Lease Pool	INTERNAL LEAS	7,550,915	-	7,550,915	7,550,915	-	-	7,550,915	-	
Motor Fuel Tax	MOTOR FUEL TA	11,680,384	26,668,134	38,348,518	28,027,831	120,687	10,200,000	38,348,518	-	
Motor Vehicle Tax	MOTOR VEHICLE	40,924,088	975,064	41,899,152	40,681,238	1,217,914	-	41,899,152	-	
Other	OTHER	268,000	17,000	285,000	277,963	7,037	-	285,000	-	
Permanent Funds	PERM FUNDS	9,100	-	9,100	9,100	-	-	9,100	-	
Private	PRIVATE	1,762,395	-	1,762,395	1,714,980	47,415	-	1,762,395	-	
State of Oklahoma	STATE OK	987,313	-	987,313	881,200	106,113	-	987,313	-	
Tribe Funded	TRIBE FUNDED	406,154,965	44,077,641	450,232,606	395,426,657	10,508,472	44,297,477	450,232,606	-	
USDA	USDA	82,762,038	1,263,183	84,025,221	77,208,742	6,816,479	-	84,025,221	-	
Total		3,448,253,553	147,514,765	3,595,768,318	3,344,115,578	107,150,886	141,914,795	3,596,181,354		

Figure 18 Approved Comprehensive Budget for FY25

The beginning FY25 Budget for the Cherokee Nation is 68.5% 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.

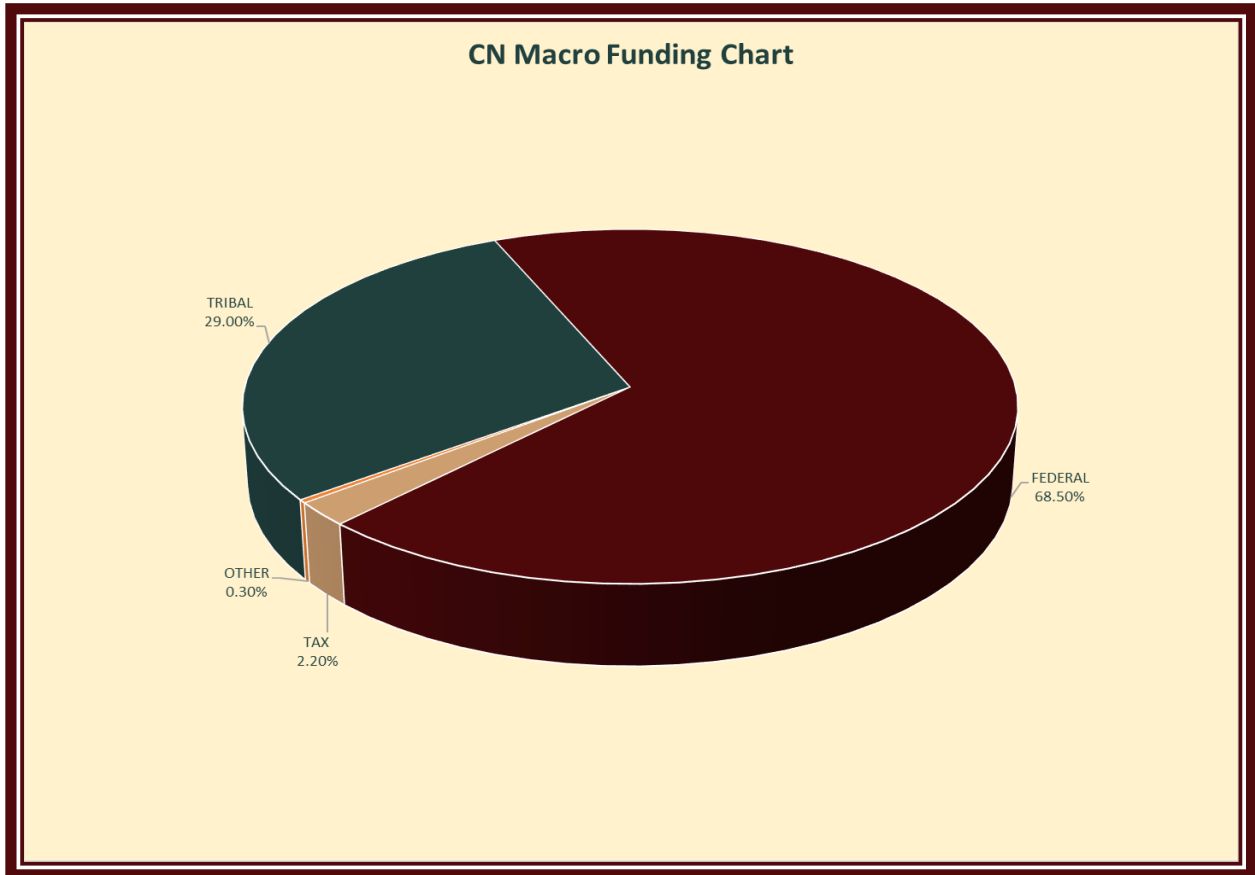


Figure 19 Funding Sources, Macro

The largest federally funded program for the FY25 budget is Indian Health Service at 25.99%. The Funding Sources, Micro chart (see figure 20 below) shows each source of funding in detail.

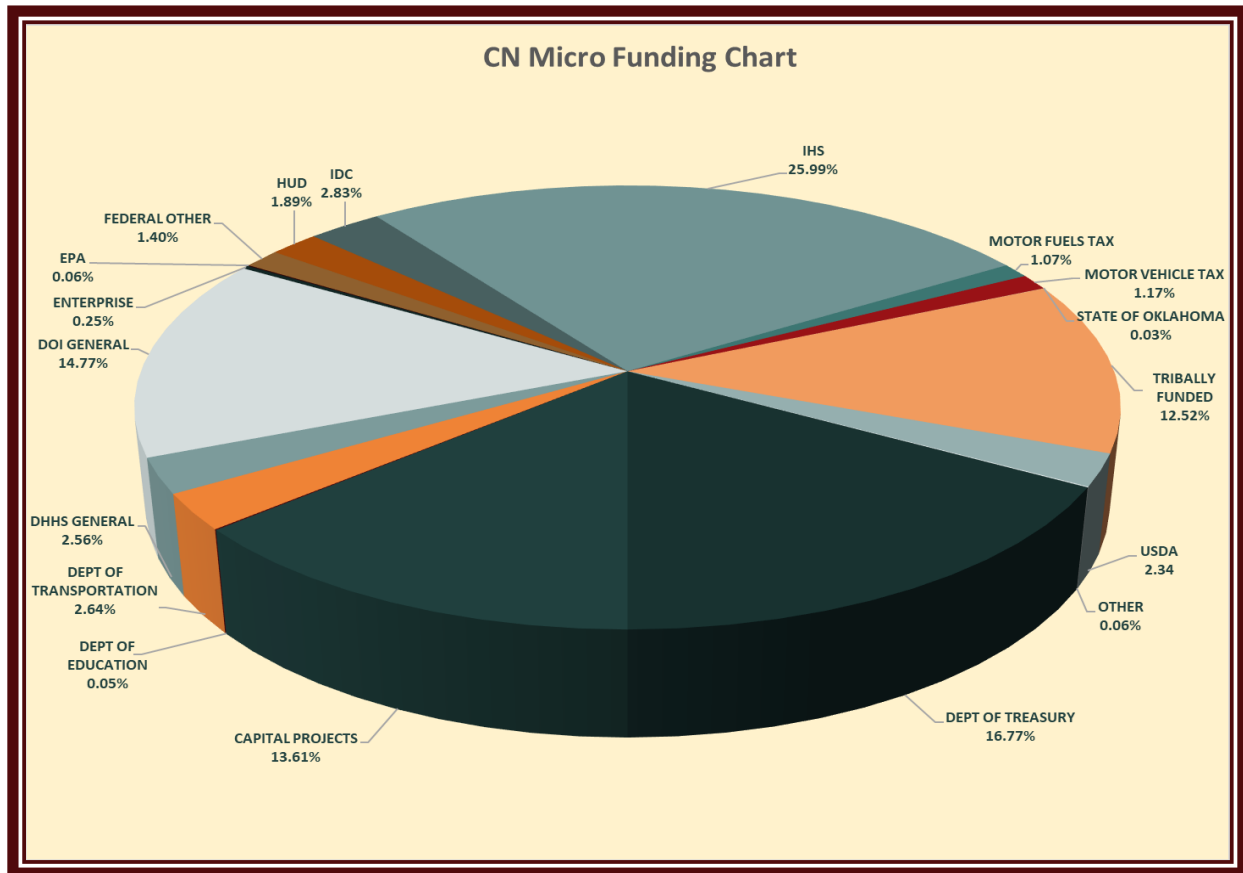


Figure 20 Funding Sources, Micro

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

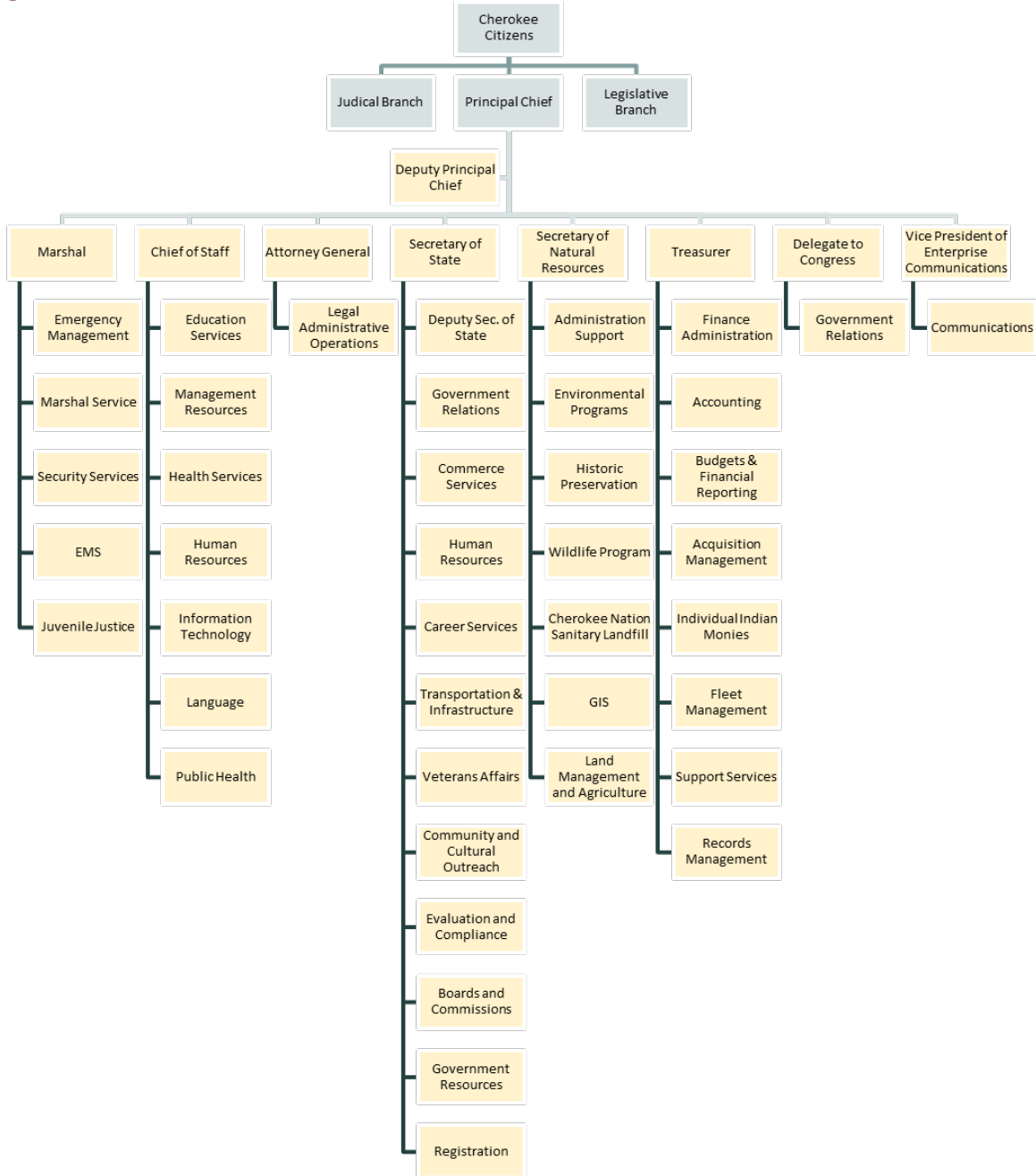


Figure 21 Organization Chart

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 below), shows the Nation’s budgeted FTEs by funding source. Of the FTEs budgeted, 3,373 or 52.6% of the 6,411 employees are funded through the Indian Health Service funding source.

FTE by FUNDING SOURCE	
FUNDING SOURCE	BUDGETED 2025 FTE'S
DEPT OF EDUCATION	14
DEPT OF TRANSPORTATION	23
DEPT OF TREASURY	37
DEPT HOMELAND SECURITY	1
DEPT OF JUSTICE	48
DHHS GENERAL	588
DOI GENERAL	141
DOI PL 102-477	415
DOI SELF GOVERNANCE	202
ENTERPRISE	9
EPA	13
FEDERAL OTHER	8
HUD	28
IHS SELF GOVERNANCE HEALTH	3,373
IHS SELF GOVERNANCE OFFICE	3
IHS SELF GOVERNANCE TEH	29
INDIRECT COST POOL	549
INTERNAL LEASE POOL	68
MOTOR FUELS TAX	7
MOTOR VEHICLE TAX	91
PRIVATE	3
STATE OF OKLAHOMA	11
TRIBALLY FUNDED	616
USDA	134
Grand Total	6,411

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 FY25 are listed below. A fund diagram is shown to enhance reader understanding of the Nation’s financial configuration (see figure 23 below).

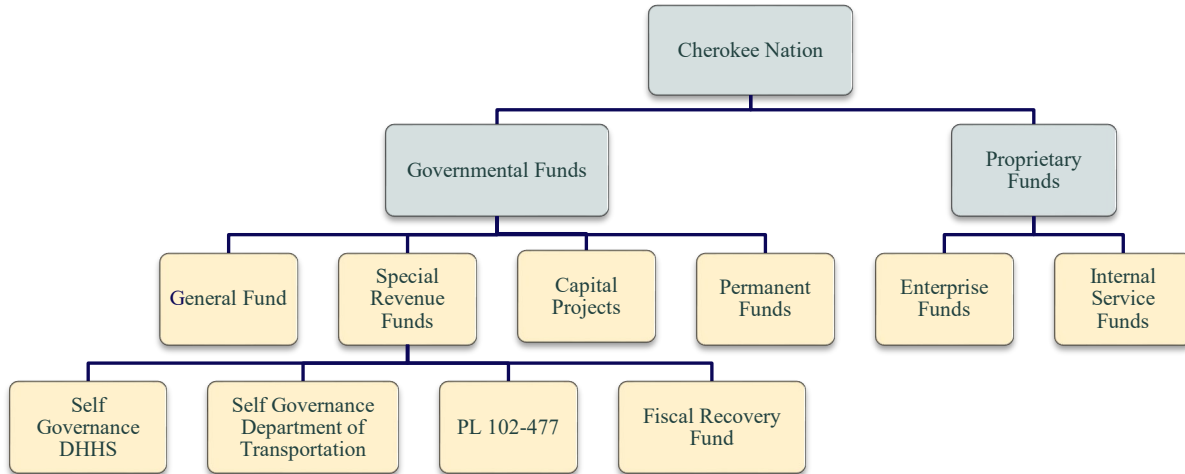


Figure 23 Major Types of Funds

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 (a Cherokee Nation Major Fund) 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 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 below) 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 PL102-477 (Major)	Self Governance DHHS (Major)	Self Governance Department of Transportation (Major)	Fiscal Recovery Fund (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						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
Human Resources	X		X					X
Management Resources	X	X					X	X
Commerce Services	X						X	X
Human Services	X	X					X	X
Government Resources	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	
Tax Commission	X							
Election Commission	X							
Cherokee Publications	X						X	X
Secretary of Natural Resources	X		X	X			X	X
Language	X	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 FY25 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 cash advance 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 facility to replace our current W.W Hastings Hospital facility. 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 FY25 budget cycle and some of the details of the process are as follows (see figure 25 below).

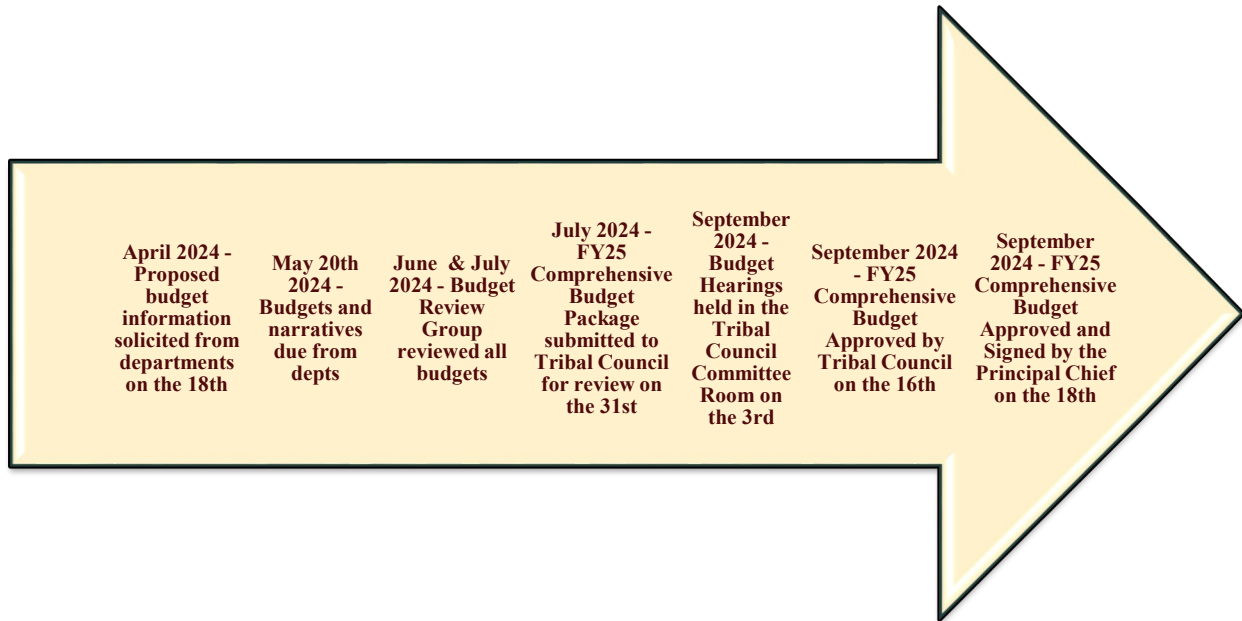


Figure 25 Budget Calendar Timeline

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 2025 Budget							
	General Fund	Special Revenue Funds	Permanent Funds	Internal Service Funds	Enterprise Funds	Capital Projects Fund	Total
Revenues and Sources:							
Intergovernmental	\$ -	\$ 847,707,888	\$ -	\$ -	\$ -	\$ -	\$ 847,707,888
Property rentals	967,612	-	-	-	-	-	967,612
Motor fuel tax revenues	10,050,000	-	-	-	-	-	10,050,000
Taxes, licenses and fees	41,328,291	-	-	-	-	-	41,328,291
Interest	1,951,000	18,632,438	9,100	-	4,407	-	20,596,945
Interest on loans	-	-	-	-	612,894	-	612,894
Charges for goods and services	625,490	1,115,299	-	116,959,987	591,056	-	119,291,832
Health Services	-	539,202,510	-	-	-	-	539,202,510
Community Services	-	292,660,154	-	-	-	-	292,660,154
Dividends from component units	110,796,428	-	-	-	-	-	110,796,428
Third party revenues	-	364,210,024	-	-	-	-	364,210,024
Transfers in	71,720,839	2,080,339	-	-	2,387,871	71,725,746	147,914,795
Other	5,564,645	7,619,323	-	284,747	643,903	-	14,112,618
Total revenues and sources	\$ 243,004,305	\$ 2,073,227,975	\$ 9,100	\$ 117,244,734	\$ 4,240,131	\$ 71,725,746	\$ 2,509,451,991
Expenditures/Expenses and Uses:							
Current operating:							
Tribal Government	285,235,562	344,981,552	-	90,976,713	-	6,093,233	727,287,060
Health Services	63,175,199	871,155,458	-	5,874,952	-	40,000	940,245,609
Education Services	52,909,627	79,324,176	9,100	1,422,384	-	-	133,665,287
Human Services	5,568,689	339,505,778	-	1,089,129	-	-	346,163,596
Community Services	58,129,476	302,875,431	-	2,295,304	8,697,407	3,000,000	374,997,618
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	523,612	-	-	30,041	-	553,653
Transfers out	54,497,477	93,417,318	-	-	-	-	147,914,795
Capital outlay	10,964,246	433,746,066	-	68,800	155,479	480,419,145	925,353,736
Total expenditures/expenses and uses	\$ 530,480,276	\$ 2,465,529,391	\$ 9,100	\$ 101,727,282	\$ 8,882,927	\$ 489,552,378	\$ 3,596,181,354
Net Change in Fund Balance	\$(287,475,971)	\$(392,301,416)	\$ -	\$ 15,517,452	\$(4,642,796)	\$(417,826,632)	\$(1,086,729,363)
Beginning Fund Balance - October 1	\$ 287,475,971	\$ 392,301,416	\$ -	\$(15,517,452)	\$ 4,642,796	\$ 417,826,632	\$ 1,086,729,363
Ending Fund Balance - September 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Figure 26 Consolidated Financial Schedule (Shown in Thousands)

Three year consolidated and fund financial schedules

2025 Budget Financial Sources	Governmental Funds						Enterprise Fund	Internal Service Fund	Total All Funds
	General Fund	Self-Governance DHHS	Self-Governance PL102-477	Self-Governance Department of Transportation	Fiscal Recovery Fund	NonMajor Funds			
	2025 Budget	2025 Budget	2025 Budget	2025 Budget	2025 Budget	2025 Budget			
Intergovernmental	-	524,722	99,175	94,703	575,000	385,971	-	-	1,679,571
Property rentals	968	-	-	-	-	-	-	-	968
Motor fuel tax revenues	10,050	-	-	-	-	-	-	-	10,050
Taxes, licenses and fees	41,328	-	-	-	-	-	-	-	41,328
Interest	1,951	10,000	-	100	7,500	1,041	5	-	20,597
Interest on loans	-	-	-	-	-	-	612	-	612
Charges for goods and services	625	1,040	75	-	-	-	591	116,960	119,291
Dividends from component units	110,796	-	-	-	-	-	-	-	110,796
Third party revenues	-	359,439	-	-	-	4,771	-	-	364,210
Transfers in	71,721	-	-	-	-	73,806	2,388	-	147,915
Other	5,565	3	955	-	425	6,237	644	285	14,114
Total Financial Sources	243,004	895,204	100,205	94,803	582,925	471,826	4,240	117,245	2,509,452
Financial Uses									
Current operating:									
Tribal Government	285,235	4,080	-	-	275,850	71,144	-	91,047	727,356
Health Services	63,275	816,849	-	-	-	62,696	-	5,875	948,695
Education Services	53,238	-	40,588	-	-	40,489	-	1,422	135,737
Human Services	5,569	-	281,345	-	-	61,160	-	1,089	349,163
Community Services	58,130	39,247	3,260	94,703	-	169,469	8,883	2,295	375,987
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Transfers Out	54,497	34,944	45,526	100	7,500	350	-	-	142,917
Capital outlay	10,536	39,446	79,254	-	300,000	487,090	-	-	916,326
Total Financial Uses	530,480	934,566	449,973	94,803	583,350	892,398	8,883	101,728	3,596,181
Surplus/(Deficit)	(287,476)	(39,362)	(349,768)	-	(425)	(420,572)	(4,643)	15,517	(1,086,729)
Fund Balance									
Beginning Fund Balance	287,476	39,362	349,768	-	425	420,572	4,643	(15,517)	1,086,729
Ending Fund Balance	-	-	-	-	-	-	-	-	-
Change in Fund Balance	(287,476)	(39,362)	(349,768)	-	(425)	(420,572)	(4,643)	15,517	(1,086,729)
% Change	100%	100%	100%	0%	100%	100%	100%	100%	100%

2024 Budget Financial Sources	Governmental Funds								Total All Funds
	General Fund	Self-Governance DHHS	Self-Governance PL102-477	Self-Governance Department of Transportation	Fiscal Recovery Fund	NonMajor Funds	Enterprise Fund	Internal Service Fund	
	2024	2024	2024	2024	2024	2024	2024	2024	
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
Intergovernmental	-	514,434	86,046	104,473	806,013	420,100	-	-	1,931,066
Property rentals	976	-	-	-	-	-	-	-	976
Motor fuel tax revenues	10,000	-	-	-	-	-	-	-	10,000
Taxes, licenses and fees	42,176	-	-	-	-	-	-	-	42,176
Interest	1,126	2,500	5	100	2,500	243	6	-	6,480
Interest on loans	-	-	-	-	-	-	612	-	612
Charges for goods and services	591	924	75	-	-	2,242	500	91,711	96,043
Dividends from component units	113,464	-	-	-	-	-	-	-	113,464
Third party revenues	-	345,983	-	-	-	4,894	-	-	350,877
Transfers in	56,014	-	-	-	-	223,440	6,840	11	286,305
Other	5,756	4	387	-	-	176,837	637	295	183,916
Total Financial Sources	230,103	863,845	86,513	104,573	808,513	827,756	8,595	92,017	3,021,915
Financial Uses									
Current operating:									
Tribal Government	241,123	2,709	-	-	606,013	73,012	-	85,656	1,008,513
Health Services	48,925	810,735	-	-	-	83,330	-	4,920	947,910
Education Services	49,631	-	40,108	-	-	65,471	-	1,422	156,632
Human Services	6,286	-	272,553	104,423	-	63,423	-	1,026	447,711
Community Services	55,416	30,009	3,297	-	-	148,757	8,468	1,971	247,918
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	30	-	30
Transfers Out	60,443	163,052	56,943	100	2,500	3,102	-	-	286,140
Capital outlay	9,108	39,890	81,742	50	200,000	599,734	155	-	930,679
Total Financial Uses	470,932	1,046,395	454,643	104,573	808,513	1,036,829	8,653	94,995	4,025,533
Surplus/(Deficit)	(240,829)	(182,550)	(368,130)	-	-	(209,073)	(58)	(2,978)	(1,003,618)
Fund Balance									
Beginning Fund Balance	240,829	182,550	368,130	-	-	209,073	58	2,978	1,003,618
Ending Fund Balance	-	-	-	-	-	-	-	-	-
Change in Fund Balance	(240,829)	(182,550)	(368,130)	-	-	(209,073)	(58)	(2,978)	(1,003,618)
% Change	100%	100%	100%	0%	0%	100%	100%	100%	100%

2023 Actual Financial Sources	Governmental Funds								Total All Funds
	General Fund	Self-Governance DHHS	Self-Governance PL102-477	Self-Governance Department of Transportation	Fiscal Recovery Fund	NonMajor Funds	Enterprise Fund	Internal Service Fund	
	2023	2023	2023	2023	2023	2023	2023	2023	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Intergovernmental	-	360,573	53,721	28,390	192,946	176,470	-	-	812,100
Property rentals	936	-	-	-	-	-	-	-	936
Motor fuel tax revenues	11,041	-	-	-	-	-	-	-	11,041
Taxes, licenses and fees	41,614	1	-	-	-	-	-	-	41,615
Interest	17,432	50,989	16,914	4,094	38,891	7,631	290	-	136,241
Interest on loans	-	-	-	-	-	33	741	-	774
Charges for goods and services	474	1,018	80	-	-	29,283	676	85,773	117,304
Dividends from component units	118,155	-	-	-	-	-	-	-	118,155
Third party revenues	-	376,571	-	-	-	5,734	-	-	382,305
Transfers in	167,370	87	171	-	-	37,726	2,048	11	207,413
Other	63,010	10	647	-	34	2,745	316	675	67,437
Total Financial Sources	420,032	789,249	71,533	32,484	231,871	259,622	4,071	86,459	1,895,321
Financial Uses									
Current operating:									
Tribal Government	78,740	149	-	-	193,094	-	-	87,084	359,067
Health Services	17,212	443,947	-	-	-	36,460	-	4,244	501,863
Education Services	38,316	-	18,035	-	-	41,041	-	1,260	98,652
Human Services	5,423	-	36,654	-	-	44,083	-	799	86,959
Community Services	32,466	11,937	-	28,390	-	57,723	2,458	1,822	134,796
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	577	-	-	577
Transfers Out	72,059	77,751	-	4,094	38,845	4,365	-	-	197,114
Capital outlay	3,277	13,851	49	-	-	86,045	496	-	103,718
Total Financial Uses	247,493	547,635	54,738	32,484	231,939	270,294	2,954	95,209	1,482,746
Surplus/(Deficit)	172,539	241,614	16,795	-	(68)	(10,672)	1,117	(8,750)	412,575
Fund Balance									
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Ending Fund Balance	172,539	241,614	16,795	-	(68)	(10,672)	1,117	(8,750)	412,575
Change in Fund Balance	172,539	241,614	16,795	-	(68)	(10,672)	1,117	(8,750)	412,575
% Change	100%	100%	100%	0%	100%	100%	100%	100%	100%

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

Three year fund summary

2023 Actual	Revenues & Other Sources of Funds	Expenditures & Other Uses of Funds	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	Change in Fund Balance
General Fund	\$ 420,032	\$ 247,493	\$ 172,539	\$ -	\$ 172,539	\$ 172,539
Self-Governance DHHS	789,249	547,635	241,614	-	241,614	241,614
Self-Governance PL 102-477	71,533	54,738	16,795	-	16,795	16,795
Self-Governance Dept of Transportation	32,484	32,484	-	-	-	-
Fiscal Recovery Fund	231,871	231,939	(68)	-	(68)	(68)
Non-Major Funds	259,622	270,294	(10,672)	-	(10,672)	(10,672)
Enterprise Fund	4,071	2,954	1,117	-	1,117	1,117
Internal Service Fund	86,459	95,209	(8,750)	-	(8,750)	(8,750)
Total All Funds	\$ 1,895,321	\$ 1,482,746	\$ 412,575	\$ -	\$ 412,575	\$ 412,575

2024 Budget	Revenues & Other Sources of Funds	Expenditures & Other Uses of Funds	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	Change in Fund Balance
General Fund	\$ 230,103	\$ 470,932	(240,829)	\$ 240,829	\$ -	\$ (240,829)
Self-Governance DHHS	863,845	1,046,395	(182,550)	182,550	-	(182,550)
Self-Governance PL 102-477	86,513	454,643	(368,130)	368,130	-	(368,130)
Self-Governance Dept of Transportation	104,573	104,573	-	-	-	-
Fiscal Recovery Fund	808,513	808,513	-	-	-	-
Non-Major Funds	827,756	1,036,829	(209,073)	209,073	-	(209,073)
Enterprise Fund	8,595	8,653	(58)	58	-	(58)
Internal Service Fund	92,017	94,995	(2,978)	2,978	-	(2,978)
Total All Funds	\$ 3,021,915	\$ 4,025,533	\$ (1,003,618)	\$ 1,003,618	\$ -	\$ (1,003,618)

2025 Budget	Revenues & Other Sources of Funds	Expenditures & Other Uses of Funds	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	Change in Fund Balance
General Fund	\$ 243,004	\$ 530,480	(287,476)	\$ 287,476	\$ -	\$ (287,476)
Self-Governance DHHS	895,204	934,566	(39,362)	39,362	-	(39,362)
Self-Governance PL 102-477	100,205	449,973	(349,768)	349,768	-	(349,768)
Self-Governance Dept of Transportation	94,803	94,803	-	-	-	-
Fiscal Recovery Fund	582,925	583,350	(425)	425	-	(425)
Non-Major Funds	471,826	892,398	(420,572)	420,572	-	(420,572)
Enterprise Fund	4,240	8,883	(4,643)	4,643	-	(4,643)
Internal Service Fund	117,245	101,728	15,517	(15,517)	-	15,517
Total All Funds	\$ 2,509,452	\$ 3,596,181	\$ (1,086,729)	\$ 1,086,729	\$ -	\$ (1,086,729)

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 FY25, 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.

2025 Budgeted Sources and Uses of Funds by Fund Type in Thousands of Dollars									
	Major Special Revenue Funds								Total FY 2025 Budget
	General Fund	Self Governance DHHS	Self Governance PL102-477	Self Governance Department of Transportation	Fiscal Recovery Fund	Nonmajor Governmental Funds	Enterprise Fund	Internal Service Fund	
SOURCES OF FUNDS									
Intergovernmental	\$ -	\$ 524,722	\$ 99,175	\$ 94,703	\$ 575,000	\$ 385,971	\$ -	\$ -	\$ 1,679,571
Property rentals	968	-	-	-	-	-	-	-	968
Motor fuel tax revenues	10,050	-	-	-	-	-	-	-	10,050
Taxes, licenses and fees	41,328	-	-	-	-	-	-	-	41,328
Interest	1,951	10,000	-	100	7,500	1,041	5	-	20,597
Interest on loans	-	-	-	-	-	-	612	-	612
Charges for goods and services	625	1,040	75	-	-	-	591	116,960	119,291
Dividends from component units	110,796	-	-	-	-	-	-	-	110,796
Third party revenues	-	359,439	-	-	-	4,771	-	-	364,210
Transfers in	71,721	-	-	-	-	73,806	2,388	-	147,915
Other	5,565	3	955	-	425	6,237	644	285	14,114
Total Financial Sources	\$ 243,004	\$ 895,204	\$ 100,205	\$ 94,803	\$ 582,925	\$ 471,826	\$ 4,240	\$ 117,245	\$ 2,509,452
USES OF FUNDS									
Current operating:									
Tribal Government	\$ 285,235	\$ 4,080	\$ -	\$ -	\$ 275,850	\$ 71,144	\$ -	\$ 91,047	\$ 727,356
Health Services	63,275	816,849	-	-	-	62,696	-	5,875	948,695
Education Services	53,238	-	40,588	-	-	40,489	-	1,422	135,737
Human Services	5,569	-	281,345	-	-	61,160	-	1,089	349,163
Community Services	58,130	39,247	3,260	94,703	-	169,469	8,883	2,295	375,987
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Transfers Out	54,497	34,944	45,526	100	7,500	350	-	-	142,917
Capital outlay	10,536	39,446	79,254	-	300,000	487,090	-	-	916,326
Total Financial Uses	\$ 530,480	\$ 934,566	\$ 449,973	\$ 94,803	\$ 583,350	\$ 892,398	\$ 8,883	\$ 101,728	\$ 3,596,181
Net Increase/(Decrease) in Fund Balance	\$ (287,476)	\$ (39,362)	\$ (349,768)	\$ -	\$ (425)	\$ (420,572)	\$ (4,643)	\$ 15,517	\$ (1,086,729)
Beginning Fund Balance	287,476	39,362	349,768	-	425	420,572	4,643	(15,517)	1,086,729
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Figure 29 Budgeted Fund Balance

The General Fund is projected to use \$287M in fund balance in FY25 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 FY25 will become the fund balance for FY26. 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 \$39M in fund balance in FY25. 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 \$421M in fund balance in FY25. The primary source of these funds is grants and awards from federal, state and local agencies as well as the Capital Projects Fund.

Self-Governance PI 102-477 is projected to use \$350M in fund balance in FY25. Included in this fund are the capital expansion and construction of child development centers. These capital projects have spanned the last few years.

Revenues

Total revenues budgeted in uses for the Nation for the FY25 budget is \$3.596B as compared to \$3.788B for the FY24 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	2023 Actual	2024 Budget	2025 Budget
Intergovernmental	\$ 812,099,578	\$ 1,931,065,815	\$ 1,679,570,552
Health 3rd party	382,305,418	350,876,852	364,210,024
Dividends from component units	118,155,078	113,464,274	110,796,428
Charges for goods and services	88,020,625	93,800,228	119,291,832
Total Major Revenues	\$ 1,400,580,699	\$ 2,489,207,169	\$ 2,273,868,836

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 46.7% of the total FY25 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 10.13% of the total budgeted FY25 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 3.08% of the total FY25 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 below (see figure 31 below).

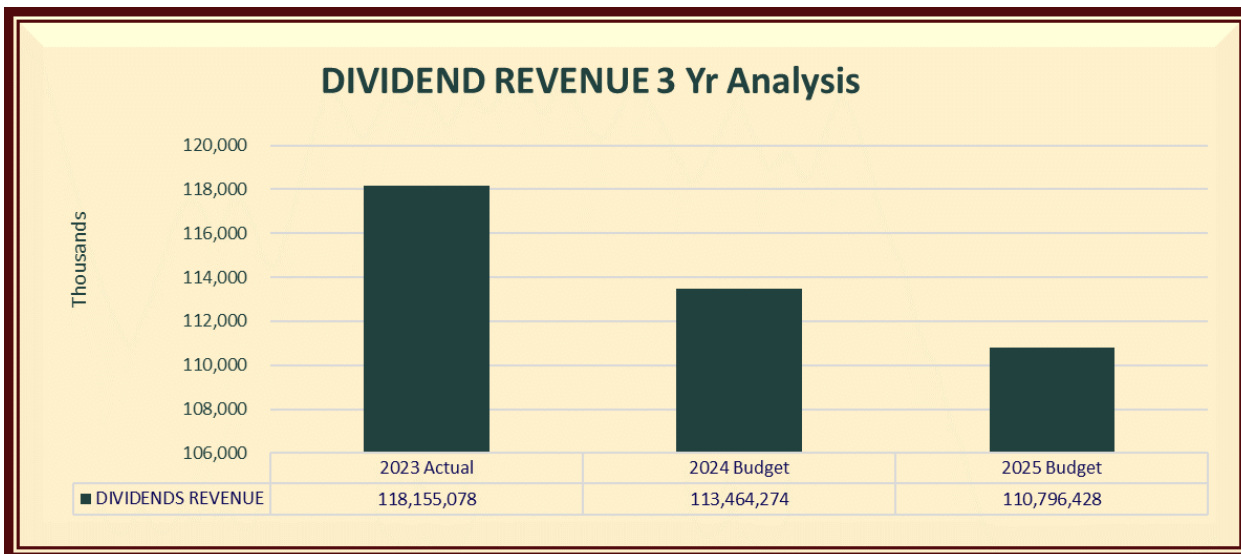


Figure 31 Dividend Revenue Three Year Analysis

Charges for goods and services are another major revenue source for FY25. These are the fees and charges collected by the Nation for various services offered throughout the programs. The total budgeted for FY25 represents 3.32% 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 dark red column reflects budgeted uses, and the tan line is the net position effect. In the final approved budget, the General Fund has a balance of zero.

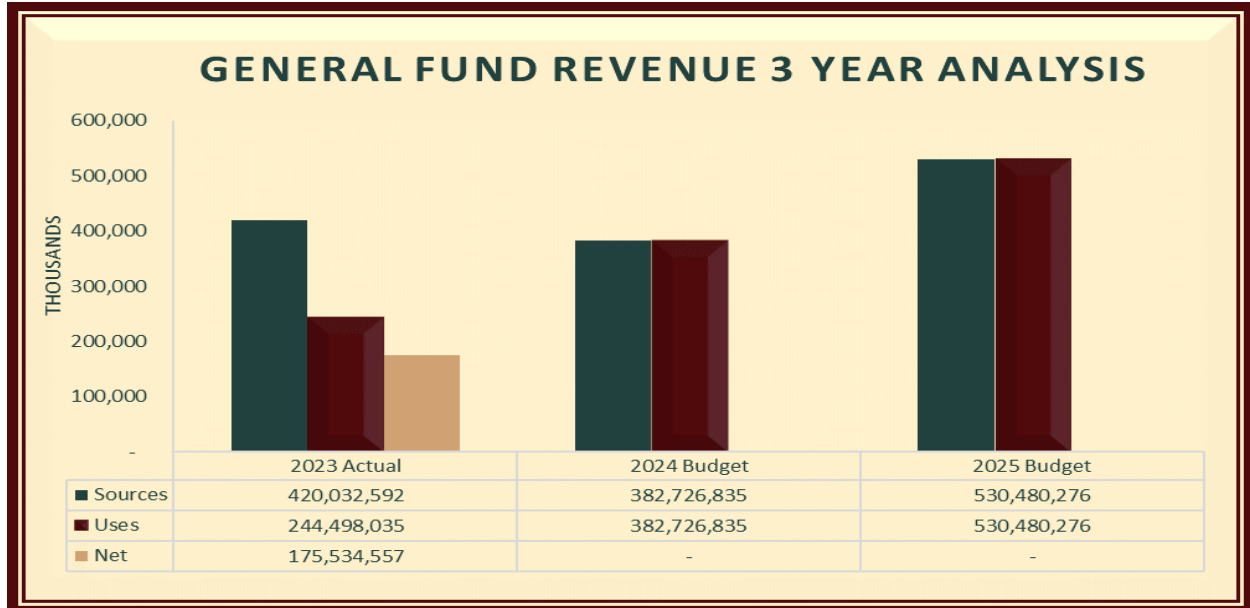


Figure 32 General Fund 3 Year Analysis

Tax Revenue includes Motor Fuels Tax, Tobacco/Other Tax and Motor Vehicle Taxes (see figure 33 below). Tax Revenue estimates for FY25, are expected to be a decrease over FY24. Estimates for FY25 include \$10M in Motor Fuels, \$18.7M in Motor Vehicle Taxes, and \$16.5M in Tobacco/Other Taxes.

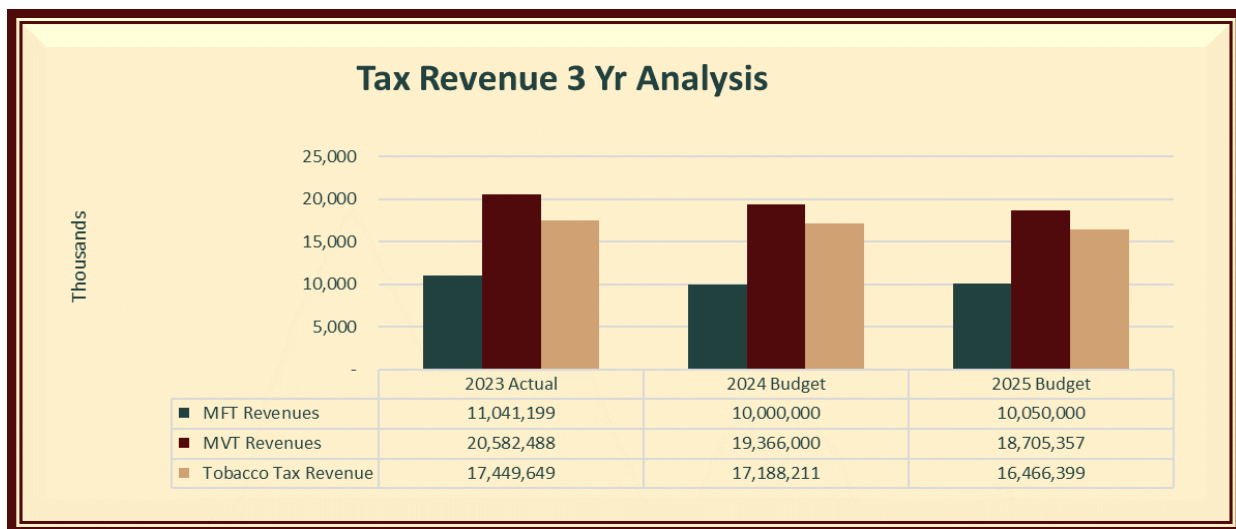


Figure 33 Tax Revenue 3 Year Analysis

This next table shows the trends in Grants/Compacts and Tribal Revenues (see figure 34 below). Tribal Revenue, the green column, increased \$29.6M for FY25. Grants/Compacts Revenue, the red column, shows a decrease of \$221.5M.

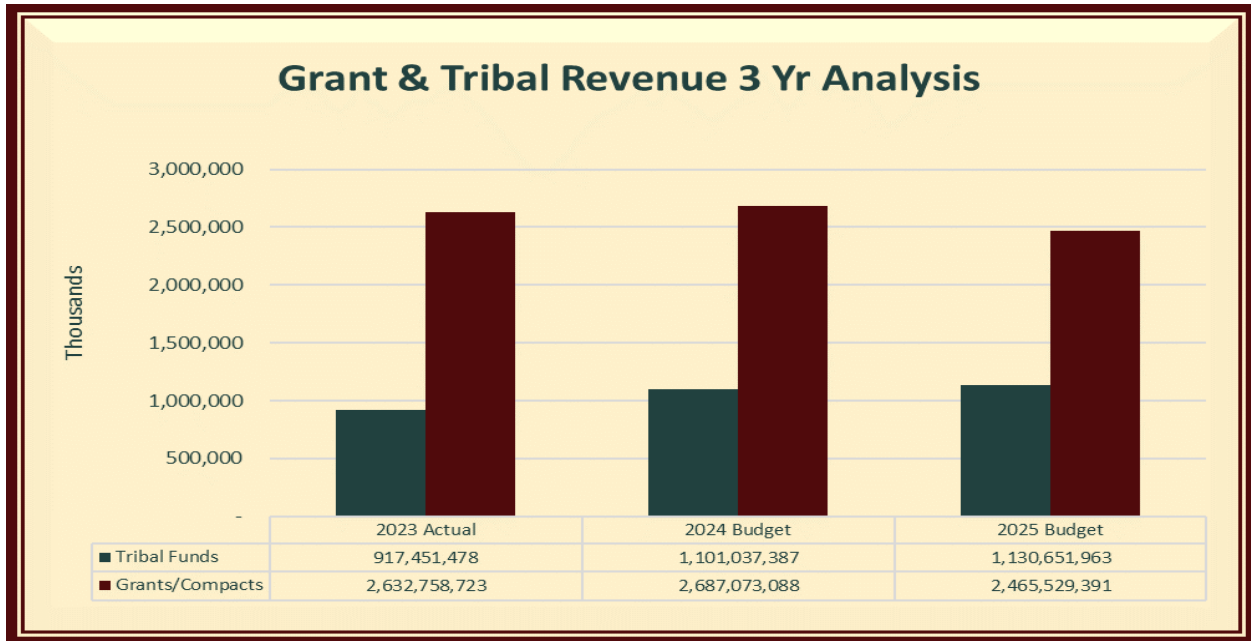


Figure 34 Grants and Tribal Revenues 3 Year Analysis

Long-Range Financial Plans

Since fiscal year 2014, the Cherokee Nation primary government has increased its total assets by approximately \$4.5B or 355.24%. 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	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
TRIBALLY FUNDED	\$ 450,232,606	\$ 523,471,259	\$ 514,627,753	\$ 505,784,248	\$ 496,940,743
MOTOR FUELS TAX	38,348,518	40,300,890	40,425,722	40,550,553	40,675,384
INDIRECT COST POOL	94,176,367	101,541,001	62,391,351	63,241,701	64,092,051
MOTOR VEHICLE TAX	41,899,152	43,589,574	43,670,795	43,752,016	43,833,236
ENTERPRISE	8,882,927	9,557,378	9,698,713	9,840,049	9,981,384
INTERNAL LEASE POOL	7,550,915	7,893,483	7,936,033	7,978,583	8,021,133
DEPT OF TRANSPORTATION COMPACT	94,803,150	98,595,639	98,840,844	99,086,049	99,331,254
DOI GENERAL	22,324,209	24,170,077	24,397,149	24,624,221	24,851,294
DOI SELF GOVERNANCE ROADS	-	5,183,216	10,366,431	5,466,258	10,366,431
DOI SELF GOVERNANCE	58,902,911	66,335,399	68,600,631	70,865,864	73,131,096
DOI PL 102-477	449,973,061	519,600,804	475,075,651	380,550,499	425,075,651
IHS DISCRETIONARY	10,000,000	11,637,500	40,000	68,000	40,000
IHS SELF GOVERNANCE HEALTH	884,802,689	977,898,327	996,737,486	815,576,645	834,415,804
IHS SELF GOVERNANCE TEH	39,246,754	42,904,119	43,542,204	44,180,289	44,818,374
IHS SELF GOVERNANCE OFFICE	516,648	539,170	541,696	544,222	546,747
DHHS GENERAL	92,195,438	101,427,042	102,993,614	104,560,185	106,126,756
USDA	84,025,221	94,555,978	97,967,690	101,379,401	104,791,113
DEPT OF EDUCATION	1,930,651	2,044,070	2,055,943	2,067,816	2,079,688
HUD	67,973,294	73,677,766	72,857,442	72,037,118	72,857,442
EPA	2,182,686	2,248,433	2,250,962	2,253,491	2,256,020
DEPT OF LABOR	-	20,517,517	10,115,076	8,066,745	6,018,414
DEPT OF TREASURY	603,206,153	357,915,699	250,000,000	-	-
DEPT OF HOMELAND SECURITY	1,447,854	1,447,854	1,448,596	1,449,338	1,450,080
DEPT OF TRANSPORTATION	3,797,838	3,797,838	3,800,988	3,804,137	3,807,287
DEPT OF JUSTICE	9,039,347	9,943,282	10,937,610	12,031,371	13,234,508
FEDERAL OTHER	36,126,779	40,768,236	40,768,239	40,768,242	40,768,244
STATE OF OKLAHOMA	987,313	995,533	996,275	997,017	997,760
PRIVATE	1,762,395	1,779,792	1,782,942	1,786,092	1,789,241
OTHER	285,000	285,000	285,001	285,002	285,003
PERMANENT FUNDS	9,100	9,100	9,103	9,106	9,108
CAPITAL PROJECTS	489,552,378	559,309,475	125,448,665	20,000,000	20,000,000
Grand Total	\$ 3,596,181,354	\$ 3,743,940,450	\$ 3,120,610,604	\$ 2,483,604,256	\$ 2,552,591,249

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 Dept of Treasury funding will be utilized in FY25 and final expenses in FY25, FY26, and FY27 resulting in a sharp drop for the remaining years. 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 2025	FY 2026	FY 2027	
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.
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. These projects should be near completion in FY27
HUD	YES	YES	YES	FRF funds led to an increase to meet the growing need for housing program assistance. Additional grant funds have been requested to replace FRF funds after FY26

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 FY25 is \$622M. The largest capital funding sources are Capital Construction Projects with 78.7% and the Department of Transportation with 15.2% and IHS Self Governance Health with 2.4%. The list of project accounting units by funding source for the FY25 budget is as follows on the next page (see figure 38 on the following page).

Capital Budget Programs/Projects	FY 25 Budget
10103060 Facilities Improvement	\$ 5,334,363
10104640 Tribal Bridge Program	679,952
10120100 Ketcher Youth Shelter Repair	16,551
10125000 Land Acquisitions	1,904,549
10125010 Real Property Acquisitions	1,656,982
10125050 Land Acquisition & Improvement	165,100
10125060 Land Acquisitions Trust	157,510
10220200 MFT Reserves Roads	2,239,474
10520000 MVT Highways Const	10,329,820
31900000 DOT FHWA Roads	94,727,150
31900100 Roads Environmental Review	76,000
32323300 Pryor CDC Road Project	3,259,877
33290300 Health Equipment Replacement	12,000,000
79615000 Pryor EHS Construction	1,200,000
79615200 Stilwell Headstart Construction	10,100,000
79646000 Pryor CDC Construction	16,750,000
79647000 Tahlequah CDC Expansion	220,000
79648000 Sallisaw CDC Construction	23,425,000
79649000 Stilwell CDC Expansion	350,000
79649100 Catoosa Child Development Cntr	7,780,746
79655000 Tribal Complex Construction	16,233
79657000 Registration Dept Vault Expans	981,500
79671000 Salina Clinic Construction	34,000,000
79683000 Health Facilities Equipment	6,911,973
79686150 Salina Wellness Center	8,000,000
79690100 WW Hastings Hospital Const	290,961,741
79690110 New Hospital Equipment	50,000,000
79690200 Behavioral Hlth Resid Tx Ctr	38,855,185
Grand Total	\$ 622,099,706

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.*



Figure 39 Roads Construction

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.*

DOT FHWA 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.*

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*

Stilwell Headstart Construction – Funds to construct a new Head Start facility in Stilwell, OK. This new facility will allow Cherokee Nation to expand Head Start child education in Stilwell, 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*

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.*



Figure 40 Sallisaw Child Development Center Construction



Figure 41 Stilwell Child Development Center

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.*



Figure 42 Catoosa Child Development Center

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.*

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.*



Figure 43 Salina Clinic

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.*

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.*

New Hospital Equipment – Funds to purchase equipment for the new health hospital 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.*



Figure 44 Behavioral Health Treatment Center

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 FY25 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.

One other yearly investment, Self-Governance Department of Transportation Federal Highway Administration Roads, is not anticipated to have any impact on the operating budget. This investment helps 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 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

The Nation just entered into a \$200M loan agreement for construction of the new hospital facility to expand and replace our W.W. Hastings Hospital facility. This note provided some of the funding for the construction of a new hospital facility in Tahlequah, Oklahoma. The principal amount of the note is \$200M for the purposes of financing a portion of the costs, to include design, construction, and equipping of the Project, including but not limited to costs of labor and materials, costs of on-site and off-site improvements, amounts paid to contractors, costs of landscaping, architectural fees, engineering fees, and cost of equipment, as well as transaction costs. The Nation has drawn down \$29,283,000 of the construction loan funds to date. Payments have started and the term of the note is a 7 year term.

Maturities of long-term debt for Cherokee Nation are as follows (see figure 45 below).

	Principal	Interest	Total
2025	326	1,905	2,231
2026	1,952	1,827	3,779
2027	1,952	1,700	3,652
2028	1,952	1,573	3,525
2029-2033	23,101	1,330	24,431
Total	29,283	10,241	39,524

Figure 45 FY25 Debt Schedule (Shown in Thousands).

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 46 below).

Department	Variance				
	Actual FY 2023	Actual FY 2024	Budget FY 2025	FY 25 Bud vs FY 24 Act	
OFFICE OF THE CHIEF	74	86	92	6	1
TRIBAL COUNCIL	21	21	21	-	
TRIBAL COURTS	29	28	29	1	2
OFFICE OF THE ATTORNEY GENERAL	79	56	57	1	3
EDUCATION SERVICES	339	343	338	(5)	4
HEALTH SERVICES	3,003	3,371	3,507	136	5
FINANCIAL RESOURCES	117	151	158	7	6
TRANSPORTATION & INFRASTRUCTURE	67	69	62	(7)	7
HUMAN RESOURCES	87	90	113	23	8
MANAGEMENT RESOURCES	92	98	103	5	9
COMMERCE SERVICES	41	40	40	-	
HUMAN SERVICES	540	608	615	7	10
GOVERNMENT RESOURCES	84	82	81	(1)	11
MARSHAL SERVICE	205	246	258	12	12
GAMING COMMISSION	63	63	63	-	
INFORMATION TECHNOLOGY	152	72	70	(2)	13
CAREER SERVICES	342	353	222	(131)	14
TAX COMMISSION	80	86	86	-	
ELECTION COMMISSION	6	5	6	1	15
CHEROKEE PUBLICATIONS	16	15	13	(2)	16
SEC OF NATURAL RESOURCES	86	90	91	1	17
LANGUAGE	173	171	195	24	18
PUBLIC HEALTH	172	172	191	19	19
Total Positions	5,868	6,316	6,411	95	

Figure 46 FY25 Staffing Summary

Notes: Variance FY25 vs. FY24

1. Added 1 Housing ED & 1 Spec Projects Ofcr. 8 GaDuGi Corp positions transferred in, offset by 2 Broad Band connectivity positions transferred to ARPA & eliminating 2 Clerk positions vacant > 12 months
2. Added 3 Spec Project Analyst due to McGirt offset by Eliminating 2 2024 new TBD potions never filled
3. Added 1 temp Legal Intern

4. Added 4 new Early Childhood & 2 Certified Secondary Ed Teachers offset by 8 GaDuGi Corp position transferred out to Ofc of the Chief & eliminating 1 Cultural Specialist & 2 School Community Spec vacant >12 months
5. Added 9 Health IT Techs, 1 Health Claims billers, 5 Clinical Coders, 1 Coding Auditor, 1 Pharmacist, 8 BH Professionals for new & expanding grants, 4 peer Specialists, 5 nurses, 1 Residency Director, 4 Admin Assets, 2 Admin Coordinators, 1 Health Administrator & 96 direct Care position to all 10 clinic offset by eliminating of 2 potions from floating nursing pool vacant >12 months
6. Added 5 Building Bridges Coord, 1 Call Center Tech & 4 Transitional Living Case Mgr. to ARPA offset by 3 Marshals transferring to Marshal Svc DOI
7. Eliminated 3 Environ Spec, 1 Hwy Design Spec, 1 Clerk & 2 Mgr. positions vacant >12 months,
8. Added 29 position for new Health HR offset by eliminating 2 HR Assistants. 2 Background Invest, 1 Acct clerk & 1 HTR Tech vacant >12 months.
9. 4 Recycle Center positions transferred into Facilities, added 3 positions for new Space Management department offset by Eliminating 1 Coord Space Resources position never filled & the Director Planning & Development changed to contracted
10. Added 5 Cherokee Parents positions due to new grant, 33 new Childhood Dev Teacher due to CDC expansions, & 1 Quality Assurance Spec offset by eliminating, 1 LPC, 2 Family Spec & 2 Resident Asst, 6 Family Advocates, 5 Child Welfare spec & 5 Child welfare asst, 2 Spec Project Ofc, 2 clerks vacant >2 months, 5 Child justice positions transferred to Juvenile Justice, eliminated 2 Kinship Navigator positions due to grant ending,
11. Added 1 Environmental Spec offset by eliminating 1 Spec Project Ofc & 1 Sr. Program Analyst vacant never filled
12. Added 5 new Probation Officer positions, 1 Security Officer & 7 new Marshals to McGirt DOI offset by eliminating EMT position never filled.
13. Eliminated 1 System Admin & 1 Network Tech vacant >12 months
14. DOL award for 106 positions for TLJC was not received until after budget were approved. Eliminated 3 ReEntry/Recovery Spec& 15 NDWG positions due to grants ending, 4 Bus/Job Coord & 1 Call Center Director vacant >12 months and 2 Clerk positions never filled.
15. Added 1 Security Guard
16. Eliminated 1 Advertising Rep & 1 Spec Project Ofc vacant >12 months
17. Added 1 outreach Tech, 1 Ethnobiologist, Waste Mngt Spv & 1 Sr. Director offset by eliminating 1 TBD positions never filled.
18. Added 4 Curriculum Spec, 1 Linguistic Anthropologist, 2 Master Speakers & Speaker Svc Spec. Added 7 Teachers, 1 Cultural Spec due to Greasy expansion. Added 4 Living Language & 3 Language Tech spec due to new grants
19. Added 1 RN, 1 Public Health Admin, 2 Epidemiologists, 10 Physical Activity Spec, 2 Eval & Outcome Spec, 2 Primary Prevention Spec, & 1 Director Community Wellness due to the expansion of PH community outreach.

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, Chief of Staff, Secretary of Veteran Affairs, along with Government Relations, Community and Cultural Outreach, Special Projects and Communications.

Government Relations (GR) 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			
	2023 Actual	2024 Budget	2025 Budget
Social Media Followers Reached	658,000	748,000	800,000
Newspaper Subscribers	136,850	137,000	137,500
Website Visitors	577,560	600,000	624,000
Veterans Center Visitors	1,553	3,492	4,500
Veterans Center Phone Calls	2,797	4,319	5,000
Community Organizations Assisted	45	48	50
At-Large Outreach Events	21	23	24
Cultural Events	14	25	25
Community Organizations Building Projects	48	55	60
Cemetery Preservation	100	110	135

Figure 47 Office of the Chief Performance Measures

Office of the Principal Chief Organizational Chart

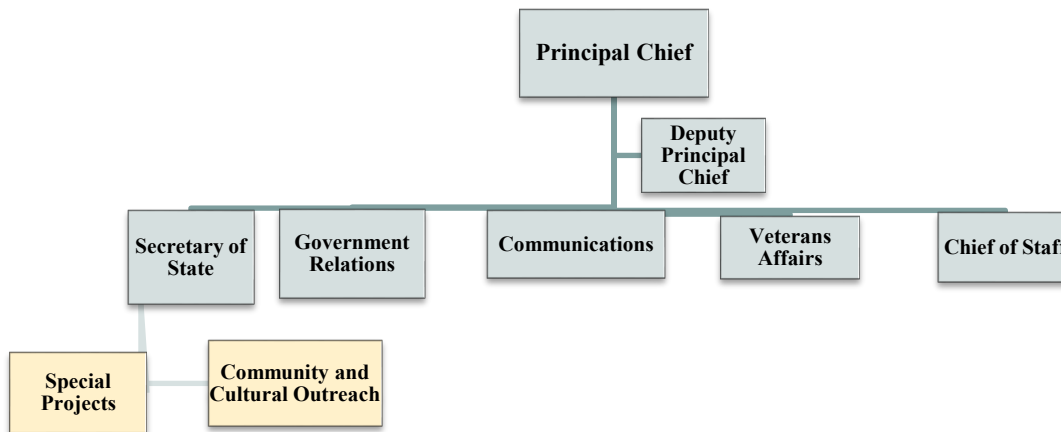


Figure 48 Office of the Principal Chief Org Chart

The Office of the Principal Chief’s funding is shown in the table below (see figure 49 below) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Fed Other	\$ 600,646	\$ 34,648,528	\$ 34,642,636
HUD	259,095	244,872	364,366
IHS Self Governance Health	94,636	102,288	109,256
Indirect Cost	2,177,384	2,717,647	2,854,806
Motor Vehicle Tax	407,388	-	-
Private	13,345	194,882	292,977
Tribe Funded	11,944,403	17,621,372	20,329,763
USDA	236,572	-	-
Grand Total	\$ 15,733,470	\$ 55,529,589	\$ 58,593,804

Figure 49 Office of the Principal Chief Funding by Funding Source

The table below (see figure 50 following) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 79,219	\$ 27,500	\$ 23,500
BUILDING LEASE	32,824	34,789	44,620
CAPITAL ACQ <5K	43,102	50,841	30,146
CAPITAL ACQUISITIONS	320,887	10,085,194	482,992
CLIENT SERVICES	1,742,064	101,001	286,596
CONTRACTS	1,655,000	31,531,004	41,110,483
CONTRIBUTIONS	2,566,360	3,229,412	3,274,167
DEPRECIATION	593	800	800
FOOD COST	161,177	144,375	169,940
INDIRECT COST	881,450	853,026	1,423,670
INSURANCE	49,480	(33,210)	(31,760)
INTERNET	9,190	19,254	18,454
LEASE EQUIPMENT	57,364	18,962	7,962
MAILING COST	28,444	47,855	31,519
OTHER EXPENSES	9,040	17,700	38,400
PRINTING/COPYING	12,797	48,876	39,649
RECRUITMENT	847	-	-
REPAIRS/MAINT	15,367	10,600	10,000
SALARIES/FRINGE	6,118,723	7,488,774	8,839,387
SPACE COST	373,419	544,053	493,808
STAFF DEVELOPMENT	54,835	112,719	701,405
SUPPLIES	726,851	503,609	603,709
TELEPHONE	89,314	98,370	140,492
TRANSPORTATION	153,787	105,000	162,450
TRAVEL	544,417	483,235	685,565
UTILITIES	6,920	5,850	5,850
Grand Total	\$ 15,733,470	\$ 55,529,589	\$ 58,593,804
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
COMMUNICATIONS	20	23	21
COMMUNITY AND CULTURAL OUTREACH	15	15	27
GOVERNMENT RELATIONS	18	17	20
PRINCIPAL CHIEF	21	23	24

Figure 50 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			
	2023 Actual	2024 Budget	2025 Budget
Committee Meetings Attendance	95%	96%	96%
Council Meetings Attendance	93%	95%	95%
Sports Teams Assisted	192	225	237
Community Assistance Payments	439	587	900

Figure 51 Tribal Council Performance Measures

Expenditures and Authorized Positions

The Tribal Council’s funding is shown in the table below (figure 52) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Indirect Cost	\$ 1,725,313	\$ 1,814,000	\$ 1,850,000
Motor Vehicle Tax	620,921	959,107	980,000
Tribe Funded	3,178,287	3,737,855	3,864,650
Grand Total	\$ 5,524,521	\$ 6,510,962	\$ 6,694,650

Figure 52 Tribal Council Funding by Funding Source

The table following (see figure 53 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 4,816	\$ 2,500	\$ 2,500
CAPITAL ACQ <5K	-	4,000	4,000
CLIENT SERVICES	86,923	95,000	95,000
CONTRACTS	230,966	300,000	300,000
CONTRIBUTIONS	1,395,851	2,019,112	1,365,000
FOOD COST	35,791	80,000	80,000
INDIRECT COST	208,393	247,287	315,614
INSURANCE	36,423	37,600	37,600
INTERNET	490	-	-
LEASE EQUIPMENT	9,213	13,000	13,000
MAILING COST	17,352	10,500	10,500
OTHER EXPENSES	1,290	6,839	6,326
PRINTING/COPYING	6,681	6,500	6,500
REPAIRS/MAINT	-	1,700	1,700
RESERVED BY APPROPRIATION	-	-	700,000
SALARIES/FRINGE	2,946,002	3,093,724	3,159,710
SPACE COST	95,074	100,000	104,000
STAFF DEVELOPMENT	16,260	17,000	17,000
SUPPLIES	36,319	37,000	37,000
TELEPHONE	64,271	55,000	55,000
TRANSFERS	17,000	17,000	17,000
TRANSPORTATION	193,497	207,200	207,200
TRAVEL	121,909	160,000	160,000
Grand Total	\$ 5,524,521	\$ 6,510,962	\$ 6,694,650
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
TRIBAL COUNCIL	21	21	21
TRIBAL COUNCIL TOTAL	21	21	21

Figure 53 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			
	2023 Actual	2024 Budget	2025 Budget
Criminal Cases	3,732	3,939	4,200
Traffic Cases	1,285	2,191	2,500
Wildlife Cases	23	20	25
Civil Cases	1,020	1,106	1,500
Miscellaneous Cases	48	56	60
Number of New Supreme Court Cases Filed	11	5	7
Bar Members	484	458	550

Figure 54 Tribal Courts Performance Measures

Tribal Courts Organizational Chart

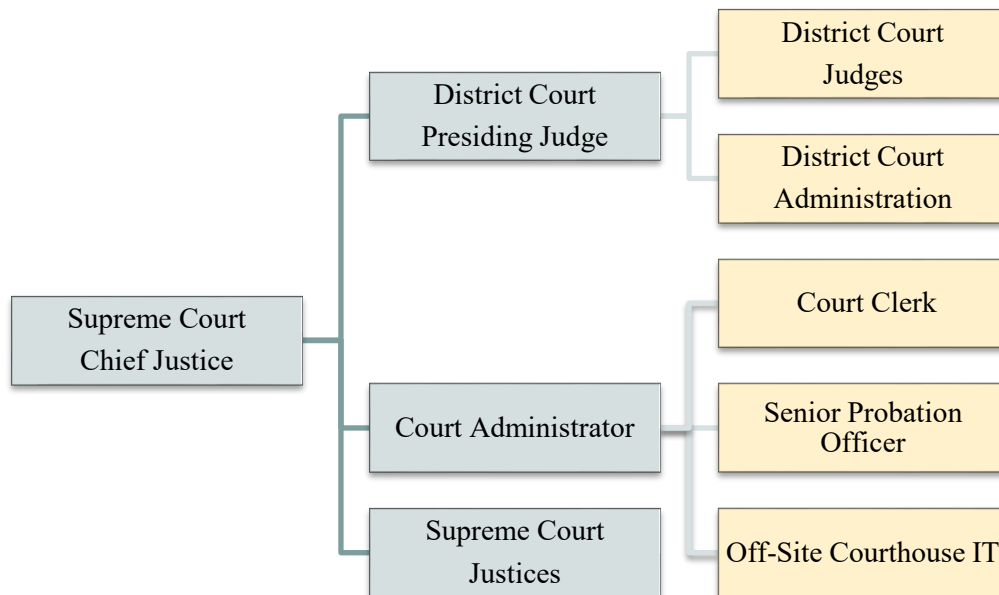


Figure 55 Tribal Courts Org Chart

Expenditures and Authorized Positions

The Tribal Courts’ funding is shown below (see figure 56) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
DOI Self Governance	\$ -	\$ 10,313,933	\$ 10,477,866
Tribe Funded	3,412,610	5,025,517	5,193,144
Grand Total	\$ 3,412,610	\$ 15,339,450	\$ 15,671,010

Figure 56 Tribal Courts Funding by Funding Source

The table following (see figure 57 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 1,912	\$ 2,500	\$ 1,000
BUILDING LEASE	-	201,650	130,000
CAPITAL ACQ <5K	414	2,135,000	2,070,000
CAPITAL ACQUISITIONS	-	50,000	25,000
CONTRACTS	987,588	7,851,788	8,022,930
FOOD COST	129	2,500	3,000
INDIRECT COST	299,626	1,014,209	1,268,478
INSURANCE	906	3,898	3,898
INTERNET	452	-	-
LEASE EQUIPMENT	356	-	-
MAILING COST	3,170	-	-
OTHER EXPENSES	665	-	5,500
RECRUITMENT	58	-	-
REPAIRS/MAINT	203	-	500
SALARIES/FRINGE	1,744,397	2,944,128	3,032,254
SPACE COST	188,924	175,000	190,000
STAFF DEVELOPMENT	3,548	15,000	13,000
SUPPLIES	52,409	625,237	610,000
TELEPHONE	25,278	76,090	55,000
TRANSPORTATION	96,979	108,700	109,200
TRAVEL	5,599	103,750	101,250
UTILITIES	-	30,000	30,000
Grand Total	\$ 3,412,610	\$ 15,339,450	\$ 15,671,010
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
DISTRICT COURT	20	18	22
SUPREME COURT	9	9	7
TRIBAL COURTS TOTAL	29	27	29

Figure 57 Summary Budget Data – Tribal Courts

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			
	2023 Actual	2024 Budget	2025 Budget
This group provides technical assistance only as requested; therefore performance measures are not tracked nor budgeted.	-	-	-

Figure 58 Boards and Commissions Performance Measures

Expenditures and Authorized Positions

The Other Boards and Commissions' funding is shown in the table below (see figure 59).

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
DOI Self Governance	\$ 232,181	\$ 255,129	\$ 255,826
Grand Total	\$ 232,181	\$ 255,129	\$ 255,826

Figure 59 Other Boards and Commissions Funding by Funding Source

The following table (see figure 60 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
CONTRACTS	\$ 229,172	\$ 229,172	\$ 229,172
INDIRECT COST	293	2,719	3,416
SUPPLIES	2,716	23,238	23,238
Grand Total	\$ 232,181	\$ 255,129	\$ 255,826
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
The positions within this division are portions of employees. The total does not equal to one FTE.	-	-	-
OTHER BOARDS AND COMMISSIONS TOTAL	-	-	-

Figure 60 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

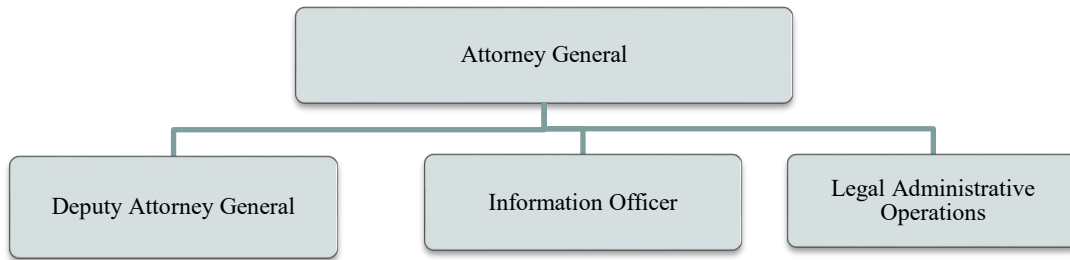


Figure 61 Office of the Attorney General Org Chart

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

Attorney General			
	2023 Actual	2024 Budget	2025 Budget
Criminal Cases	3,688	4,006	4,500
Juvenile Cases	214	279	280
Special Domestic Violence Criminal Jurisdiction Cases	32	30	30
Juvenile Deprived cases	42	37	40
Bogus Check Cases	21	19	20

Figure 62 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 63) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Dept of Justice	\$ 342,076	\$ 676,470	\$ 679,868
Indirect Cost	2,175,897	3,269,110	3,582,559
Tribe Funded	2,721,941	4,527,116	4,882,553
Grand Total	\$ 5,239,915	\$ 8,472,696	\$ 9,144,980

Figure 63 Office of the Attorney General Funding by Funding Source

The following table (see figure 64 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BUILDING LEASE	\$ 870	\$ -	\$ 5,000
CAPITAL ACQ <5K	1,664	-	-
CAPITAL ACQUISITIONS	-	105,000	-
CONTRACTS	380,072	1,023,121	1,013,046
FOOD COST	6,521	3,500	3,500
INDIRECT COST	266,247	447,317	606,759
INSURANCE	1,887	12,200	9,200
INTERNET	603	30,000	30,000
LEASE EQUIPMENT	10,498	27,500	27,500
MAILING COST	3,263	9,000	7,500
OTHER EXPENSES	19,816	88,800	83,800
PRINTING/COPYING	2,039	21,000	11,000
RECRUITMENT	465	2,500	2,500
REPAIRS/MAINT	-	2,000	2,000
SALARIES/FRINGE	4,220,406	5,830,958	6,531,077
SPACE COST	131,170	200,000	200,000
STAFF DEVELOPMENT	29,700	180,000	180,000
SUPPLIES	61,187	169,000	124,098
TELEPHONE	48,283	104,000	120,000
TRANSPORTATION	29,493	111,800	88,000
TRAVEL	25,733	105,000	100,000
Grand Total	\$ 5,239,915	\$ 8,472,696	\$ 9,144,980
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ATTORNEY GENERAL	79	56	57
OFFICE OF THE ATTORNEY GENERAL TOTAL	79	56	57

Figure 64 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			
	2023 Actual	2024 Budget	2025 Budget
Early Head Start Enrollment (Infant-Toddler)	201	235	240
Head Start Enrollment (age 3-5)	727	657	700
Trail of Tears Awards	420	407	430
Johnson O'Malley Program Students	25,893	27,483	28,019
Outreach Events	44	80	98
Cultural Outreach Participants	27,407	29,642	31,000
STEM Fest	806	1,500	1,800
Valedictorian & Salutatorian Awards	93	83	90
Concurrent Enrollment Scholarships	1,064	1,052	1,075
Higher Education Scholarships	5,321	5,752	6,800

Figure 65 Education Services Performance Measures

Education Services Organizational Chart

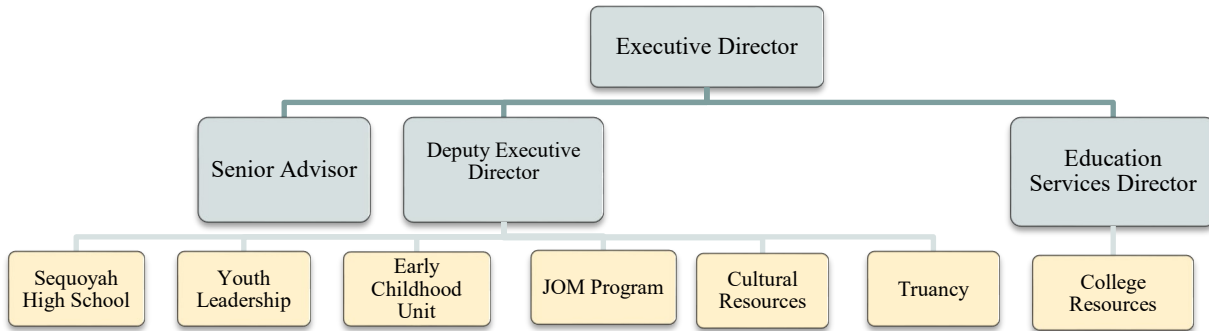


Figure 66 Education Services Org Chart

Expenditures and Authorized Positions

The Education Services’ funding is shown below (see figure 67 on the following page) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Department of Education	\$ 87,186	\$ 465,885	\$ 467,704
Dept of Homeland Security	-	300,000	300,000
DHHS General	12,232,433	14,031,015	14,348,981
DOI General	10,389,519	17,676,415	17,800,626
DOI PL 102-477	-	-	2,633,576
DOI Self Governance	2,490,517	2,569,304	812,139
Fed Other	366,944	577,947	-
HUD	-	1,200,000	1,200,000
Indirect Cost	807,852	887,531	887,531
Motor Fuel Tax	19,441,840	22,037,445	25,188,695
Motor Vehicle Tax	8,873,745	10,525,589	10,525,589
Other	59,951	78,000	78,000
Permanent Funds	-	9,100	9,100
Private	-	22,500	20,000
Tribe Funded	3,812,570	4,858,771	4,803,399
Grand Total	\$ 58,562,556	\$ 75,239,502	\$ 79,075,340

Figure 67 Education Services Funding by Funding Source

The table below (see figure 68 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 1,646	\$ 13,553	\$ 12,480
BUILDING LEASE	11,365	11,960	13,350
CAPITAL ACQ <5K	469,628	495,862	369,350
CAPITAL ACQUISITIONS	71,413	741,231	698,758
CLIENT SERVICES	1,156,983	3,089,091	5,350,133
CONTRACTS	2,287,809	6,735,641	5,354,290
CONTRIBUTIONS	7,929,925	10,583,615	10,524,866
FOOD COST	41,374	72,199	81,738
INDIRECT COST	2,570,653	3,393,234	3,912,834
INSURANCE	72,653	156,269	163,894
INTEREST/DEBT SERVICE	1,703,016	-	-
INTERNET	12,574	47,402	49,192
LEASE EQUIPMENT	21,244	46,000	48,260
MAILING COST	13,371	37,395	28,170
OTHER EXPENSES	278	715	250
PRINTING/COPYING	18,860	49,214	35,570
RECRUITMENT	16,686	40,625	37,975
REPAIRS/MAINT	490,161	753,178	614,667
RESERVED BY APPROPRIATION	-	2,500,000	2,500,000
SALARIESFRINGE	19,090,472	19,811,340	20,378,031
SCHOLARSHIPS	18,672,592	20,326,400	23,247,652
SPACE COST	133,413	177,696	194,950
STAFF DEVELOPMENT	198,278	400,257	363,334
SUPPLIES	1,752,907	2,112,280	1,738,388
TELEPHONE	228,778	471,929	397,858
TRANSFERS	195,119	1,200,000	1,200,000
TRANSPORTATION	448,450	716,277	611,722
TRAVEL	464,607	533,139	471,928
UTILITIES	488,303	723,000	675,700
Grand Total	\$ 58,562,556	\$ 75,239,502	\$ 79,075,340
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
CHILDHOOD DEVELOPMENT	170	158	162
CULTURE	11	15	15
EDUCATION EXEC DIRECTOR	11	12	15
HIGHER EDUCATION	10	13	13
JOM PROGRAM	10	10	10
SEQUOYAH HIGH SCHOOL	128	129	123
EDUCATION SERVICES TOTAL	339	337	338

Figure 68 Summary Budget Data – Education Services

Health Services

Department Overview

Cherokee Nation Health Services provides comprehensive health care services to a user population of 156,812 Native American beneficiaries. 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, we provide behavioral health, diabetes treatment and prevention, dental, optometry and ophthalmology, and pharmacy services. In addition, health services operates a residential adolescent drug treatment center, a centralized pharmacy refill center, a surgical technology training program, and a Family Practice Residency program. The fiscal year 2025 Health Services budget totals \$972 million and funds 3,518 positions.

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

- ❖ The annual budget for FY25 reflects an annual decrease of \$132,772,360, or 12%. This budgetary decrease is attributable to a transfer out of \$136 million in FY24 to the Capital Projects Fund. These funds were transferred from the accumulated fund balance to support the construction projects for the New Hospital in Tahlequah and the New AMO Salina Health Center in Salina. The budget is also decreasing as one time COVID funds are being spent down.
- ❖ Overall 3rd party revenue generated from billing activities related to the services provided to our patients with Medicare, Medicaid, or Insurance continue to increase year over year. The FY25 budget reflects an increase of budgeted 3rd party revenue of \$13 million, or 3.8% over the FY24 budgeted 3rd party revenue.

Key Trends and Challenges Impacting the Department

- ❖ Growth is the key trend we are experiencing in Health Services. Preliminary figures for FY25 volume of services indicate double digit percentage growth in total visits, dental services and prescriptions filled. Visits grew 11.69% to 1,778,426 annual visits. Dental Services grew by 28.68% to 111,741 annual visits. Prescriptions grew 18.99% to 2,164,412 annual prescriptions filled. These figures could change slightly as year-end figures are compiled and validated.
- ❖ With the growth of our Health System and the effects of the pandemic on the health workforce across the country, we had experienced significant issues filling patient care positions, the largest deficit was in nursing. Through a concerted effort to align pay with the market requirements and focused recruiting efforts, we are making great strides in recruiting. Our vacancy rate went down during the course of FY24 by approximately 8%, ending the year at approximately 10%.

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			
	2023 Actual	2024 Budget	2025 Budget
Outpatient Health Clinic visits	324,378	350,000	375,000
Dental visits	96,711	114,000	120,000
Diabetes Management Cases	11,350	11,500	11,500
Restoring Life Network Cases	200	200	400
Native Connections (Suicide Awareness) Total Reached	300	400	400
Behavioral Health Pediatric Visit	4,610	5,400	6,000
Behavioral Health Pediatric Referrals	798	804	815
Pharmacy Refill Center	841,800	850,000	860,000

Figure 69 Health Services Performance Measures

Health Services Organizational Chart

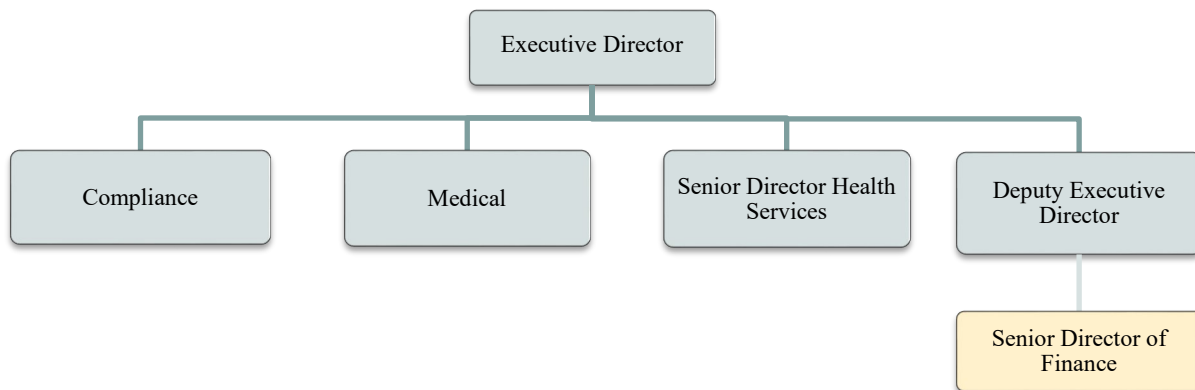


Figure 70 Health Services Org Chart

Expenditures and Authorized Positions

The Health Services’ funding is shown in the table below (see figure 71) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Capital Projects	\$ 2,856,236	\$ 57,953,500	\$ 56,911,973
DHHS General	22,983,478	36,821,322	32,134,091
IHS Self Governance Health	472,872,299	982,360,784	854,322,928
Indirect Cost	13,650,395	15,588,776	16,543,720
Private	37,240	326,431	326,431
Tribe Funded	11,026,945	12,193,899	12,233,209
Grand Total	\$ 523,426,595	\$ 1,105,244,712	\$ 972,472,352

Figure 71 Health Services Funding by Funding Source

The table on the following page (see figure 72) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 15,537	\$ 374,080	\$ 10,000
BUILDING LEASE	34,210	80,400	80,400
CAPITAL ACQ <5K	2,148,274	2,286,412	2,286,412
CAPITAL ACQUISITIONS	14,123,549	96,773,079	95,561,655
CLIENT SERVICES	342,529	605,225	410,525
CONTRACTS	181,972,482	331,683,419	328,203,637
CONTRIBUTIONS	182,756	-	-
COST OF SALES	(1,224,434)	-	-
DEPRECIATION	-	5,000	5,000
FOOD COST	49,370	144,928	149,928
INDIRECT COST	28,371,035	51,704,672	65,346,973
INSURANCE	1,865,716	1,875,850	2,036,000
INTEREST/DEBT SERVICE	-	-	1,634,724
INTERNET	70,600	53,280	55,580
LEASE EQUIPMENT	598,713	1,389,275	1,404,275
MAILING COST	409,281	436,330	571,330
OTHER EXPENSES	316,541	1,000	31,000
PRINTING/COPYING	7,993	67,996	52,996
PROPERTY TAXES	618	1,500	1,500
RECRUITMENT	366,880	299,408	301,130
REPAIRS/MAINT	1,773,856	7,278,250	4,618,290
RESERVED BY APPROPRIATION	-	12,880,744	1,173,676
SALARIES/FRINGE	219,996,589	320,463,421	345,304,929
SPACE COST	93,174	219,200	190,000
STAFF DEVELOPMENT	1,223,155	2,651,523	2,625,584
SUPPLIES	35,667,181	101,471,588	84,809,400
TELEPHONE	2,137,714	3,053,354	3,024,961
TRANSFERS	26,842,852	160,701,946	25,093,767
TRANSPORTATION	878,469	1,277,630	1,361,124
TRAVEL	771,228	1,593,702	1,505,556
UTILITIES	4,390,725	5,871,500	4,622,000
Grand Total	\$ 523,426,595	\$ 1,105,244,712	\$ 972,472,352
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADMINISTRATIVE SUPPORT	109	114	228
CLINICAL SUPPORT SERVICES	163	171	175
COMMUNITY HEALTH/PREV SER	265	257	274
DIRECT CARE	2,356	2,590	2,696
EXECUTIVE DIRECTOR	110	126	134
HEALTH SERVICES TOTAL	3,003	3,258	3,507

Figure 72 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			
	2023 Actual	2024 Budget	2025 Budget
External agency audit reviews	12	12	12
Cash Office Transactions	4,927	4,875	5,016
Total Contracts	4,490	4,387	4,400
# of Direct Deposits (ACH) Issued by Accounting Dept	20,214	19,958	20,000

Figure 73 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

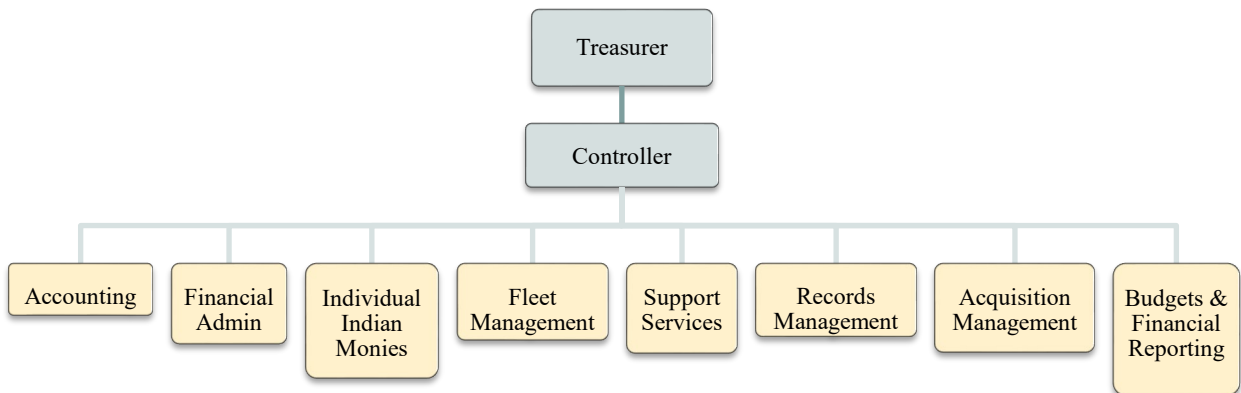


Figure 74 Financial Resources Org Chart

Expenditures and Authorized Positions

The Financial Resources’ funding is shown in the table below (see figure 75).

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Department of Treasury	\$ 153,711,248	\$ 808,513,499	\$ 583,350,000
DOI Self Governance	3,368,328	11,497,917	11,626,644
Fringe Pool	6,153,321	-	
HUD	-	1,877,501	633,334
IHS Discretionary	50,936,975	2,500,000	10,000,000
Indirect Cost	14,514,944	16,563,092	17,972,110
Motor Fuel Tax	10,634,436	10,125,000	10,200,000
Other	564,216	40,000	40,000
Tribe Funded	40,289,906	174,538,325	221,524,727
Grand Total	\$ 280,173,375	\$ 1,025,655,334	\$ 855,346,815

Figure 75 Financial Resources Funding by Funding Source

The table following (see figure 76 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BUILDING LEASE	\$ 13,608	\$ -	\$ -
CAPITAL ACQ <5K	3,599,463	110,000	85,000
CAPITAL ACQUISITIONS	(83,266,525)	203,348,443	302,931,926
CASH MATCH	-	956,440	2,202,079
CLIENT SERVICES	77,974,926	428,072,108	100,472,451
CONTRACTS	82,532,306	172,781,702	171,589,402
COST OF SALES	(3,647)	-	-
DEPRECIATION	31,171,832	9,082	9,082
FOOD COST	14,453	101,250	31,250
INDIRECT COST	1,549,792	2,569,920	2,304,914
INSURANCE	48,196	11,751	10,451
INTEREST/DEBT SERVICE	1,277,666	-	-
INTERNET	3,578	1,050	1,050
LEASE EQUIPMENT	21,960	34,500	35,500
MAILING COST	51,018	31,900	26,900
OTHER EXPENSES	(3,938,569)	831,250	773,750
PRINTING/COPYING	10,183	9,100	15,100
PROPERTY TAXES	83,586	60,000	71,999
RECRUITMENT	4,994	10,000	10,000
REPAIRS/MAINT	50,815	25,514	69,185
RESERVED BY APPROPRIATION	-	134,320,885	173,473,239
SALARIES/FRINGE	31,634,605	12,245,428	13,686,784
SCHOLARSHIPS	5,019,717	-	-
SPACE COST	680,955	936,880	917,687
STAFF DEVELOPMENT	49,650	73,500	61,500
SUPPLIES	1,317,281	11,208,505	9,790,014
TELEPHONE	67,945	80,172	69,172
TRANSFERS	126,168,711	53,902,527	72,097,453
TRANSPORTATION	3,911,158	3,870,468	4,545,468
TRAVEL	30,901	52,959	56,459
UTILITIES	92,817	-	9,000
Grand Total	\$ 280,173,375	\$ 1,025,655,334	\$ 855,346,815
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
FINANCIAL MANAGEMENT	117	122	122
FISCAL RECOVERY	-	-	36
FINANCIAL RESOURCES TOTAL	117	122	158

Figure 76 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, IJJA, 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 FY2022 60.27 miles of roadway completed. Of those, 47.56 miles were funded from the Motor Fuel Tax/Motor Vehicle Tax programs and 12.71 miles were funded from the FHWA Tribal Transportation Program. During FY2023 76.87 miles of roadway completed. Of those, 68.96 miles were funded from the Motor Fuel Tax/Motor Vehicle Tax programs and 7.91 miles were funded from the FHWA Tribal Transportation Program. As of October 1, 2024, 4.63 miles of roadway and 1 bridge that is under construction and 11.8 mile project has been awarded. Total estimated bridges for FY25 are 5.

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. The estimated Demand Response rides for FY25 is 105,927.

Collaboration exists with numerous internal and external entities such as, CN Water & Sanitation, CN Housing, CNE, CNB, Oklahoma Department of Transportation, Oklahoma Turnpike Authority, County Commissioners and City/Town mayors and officials.

OFFICE OF ENVIRONMENTAL HEALTH/ENGINEERING/SANITATION FACILITY
 CONSTRUCTION GOALS –CNE Health Inspections completed for FY24 were 712, with the hopes of completing 800 in FY25. Drought Mitigation number of water sheds analyzed for FY24 were 5, with the hopes of analyzing 5 for FY25.

Key Performance Measures

Department of Transportation & Infrastructure			
	2023 Actual	2024 Budget	2025 Budget
Miles of Roadway Improved Upon	7.9	4.6	11.8
On Demand Transit Rides	100,219	106,219	105,927
Citizens Water/Sewer Improvement	201	180	180
Environmental Health Inspection	782	712	800
Safe Water/Sanitary Sewer Facilities	2,041	2,393	2,412

Figure 77 Transportation & Infrastructure Performance Measures

Transportation and Infrastructure Organizational Chart

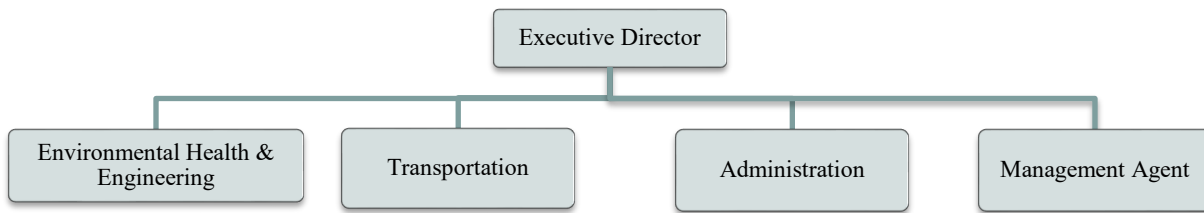


Figure 78 Transportation & Infrastructure Org Chart

Expenditures and Authorized Positions

The Transportation and Infrastructure funding is shown in the table below, (see figure 79) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Department of Transportation Compact	\$ 32,471,353	\$ 104,496,358	\$ 94,727,150
Dept of Transportation	1,753,353	3,511,453	3,797,838
DOI General	-	400,000	234,299
DOI Self Governance	-	2,391,822	2,391,822
EPA	-	811,000	131,000
IHS Self Governance TEH	11,795,935	29,716,029	38,953,754
Indirect Cost	479,780	507,161	507,161
Motor Fuel Tax	867,858	2,321,293	2,321,293
Motor Vehicle Tax	4,577,832	10,815,654	10,815,654
Private	-	250,000	-
Tribe Funded	1,260,386	2,459,121	4,519,121
Grand Total	\$ 53,206,496	\$ 157,679,891	\$ 158,399,092

Figure 79 Transportation & Infrastructure Funding by Funding Source

The following table (see figure 80 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 114	\$ 3,000	\$ 3,000
BUILDING LEASE	-	1,800	1,800
CAPITAL ACQ <5K	43,392	8,848	9,458
CAPITAL ACQUISITIONS	778,150	1,388,265	1,406,000
CLIENT SERVICES	776,484	552,000	677,000
CONTRACTS	41,119,178	147,248,179	147,540,435
DEPRECIATION	13,584	13,584	13,584
FOOD COST	267	8,000	8,500
INDIRECT COST	682,353	998,086	1,282,978
INSURANCE	49,655	54,188	52,688
INTERNET	15,257	5,600	5,600
LEASE EQUIPMENT	13,013	39,519	39,519
MAILING COST	4,047	3,500	3,500
OTHER EXPENSES	3,022	1,000	1,000
PRINTING/COPYING	3,694	19,100	19,100
RECRUITMENT	3,383	4,000	6,000
REPAIRS/MAINT	48,818	23,700	24,200
SALARIESFRINGE	4,788,986	5,322,881	5,274,705
SPACE COST	118,944	159,451	169,451
STAFF DEVELOPMENT	72,742	61,335	61,335
SUPPLIES	166,934	1,190,625	1,262,224
TELEPHONE	67,426	74,969	76,969
TRANSFERS	4,093,714	100,000	100,000
TRANSPORTATION	244,624	317,760	278,545
TRAVEL	77,819	56,032	57,032
UTILITIES	20,898	24,469	24,469
Grand Total	\$ 53,206,496	\$ 157,679,891	\$ 158,399,092
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
COMMTY SERVICES EXEC DIR	4	4	4
ENGINEER & SANITATION FA	37	38	33
ROADS DEPARTMENT	26	26	25
TRANSPORTATION & INFRASTRUCTURE TOTAL	67	68	62

Figure 80 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			
	2023 Actual	2024 Budget	2025 Budget
Organization-Wide Employee Count	4,823	5,510	7,195
Employee Referral Program Participants	62	70	90
New Hires	1,113	1,055	2,105
Employee Departures	622	449	500
% Employee Participation in Health Insurance	86%	81%	85%
% Employee Participation in Retirement Savings	57%	54%	70%

Figure 81 Human Resources Performance Measures

Human Resources Organizational Chart

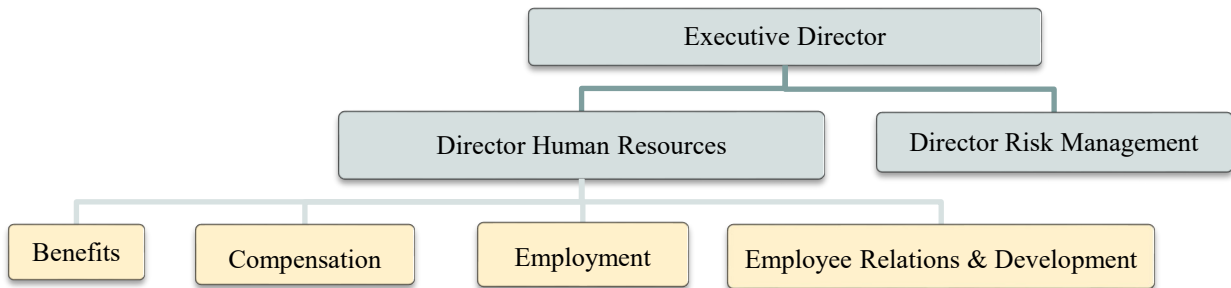


Figure 82 Human Resources Org Chart

Expenditures and Authorized Positions

The Human Resources’ funding is shown in the table below (see figure 83) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
IHS Self Governance Health	\$ -	\$ 2,539,133	\$ 3,779,311
Indirect Cost	15,779,357	12,872,349	13,625,291
Tribe Funded	816,608	1,303,000	1,303,000
Grand Total	\$ 16,595,965	\$ 16,714,482	\$ 18,707,602

Figure 83 Human Resources Funding by Funding Source

The table on the following page (see figure 84) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BUILDING LEASE	\$ -	\$ 1,242	\$ 1,242
CAPITAL ACQ <5K	12,232	84,368	45,000
CLIENT SERVICES	-	-	23,500
CONTRACTS	607,306	977,629	1,338,481
DEPRECIATION	11,652	20,000	30,000
FOOD COST	3,038	13,000	10,500
INDIRECT COST	108	243,323	409,349
INSURANCE	8,232,527	4,249,091	4,886,694
INTERNET	2,169	1,600	8,750
MAILING COST	10,438	15,150	18,650
OTHER EXPENSES	37,946	33,384	49,814
PRINTING/COPYING	13,558	20,400	24,400
RECRUITMENT	91,052	110,700	131,000
REPAIRS/MAINT	1,454	2,500	8,746
SALARIES/FRINGE	7,060,627	10,207,081	10,840,272
SPACE COST	224,281	443,000	443,000
STAFF DEVELOPMENT	42,054	48,918	163,607
SUPPLIES	170,066	125,899	128,000
TELEPHONE	35,762	63,597	78,297
TRANSPORTATION	37,397	39,800	50,500
TRAVEL	2,298	13,800	17,800
Grand Total	\$ 16,595,965	\$ 16,714,482	\$ 18,707,602
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BENEFITS	16	16	-
HUMAN RESOURCES ADMIN	52	52	94
RISK MANAGEMENT	19	19	19
HUMAN RESOURCES TOTAL	87	87	113

Figure 84 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			
	2023 Actual	2024 Budget	2025 Budget
Number of Buildings and Properties Maintained	40	61	64
Construction Projects Started	8	13	13

Figure 85 Management Resources Performance Measures

Management Resources Organizational Chart

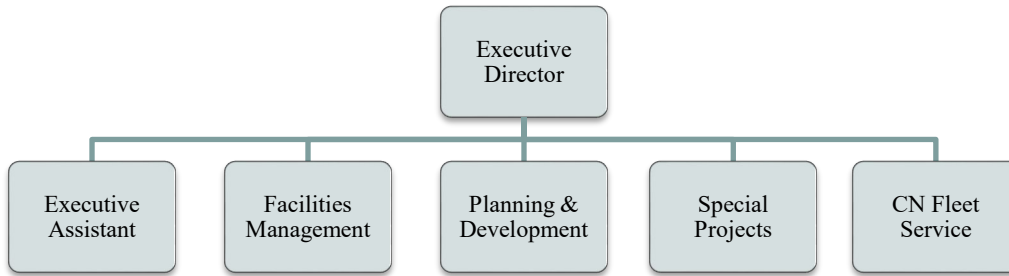


Figure 86 Management Resources Org Chart

Expenditures and Authorized Positions

The Management Resources’ funding is shown below, (see figure 87) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Capital Projects	\$ 60,343,468	\$ 539,448,300	\$ 432,640,405
DOI PL 102-477	-	3,296,600	3,259,877
DOI Self Governance	432	-	-
Indirect Cost	2,350,627	2,859,337	2,858,801
Internal Lease Pool	6,782,313	7,415,228	7,550,915
Tribe Funded	3,237,275	36,836,066	37,172,859
Grand Total	\$ 72,714,116	\$ 589,855,531	\$ 483,482,857

Figure 87 Management Resources Funding by Funding Source

The table following (see figure 88 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 133	\$ -	\$ -
BUILDING LEASE	5,640	8,050	7,450
CAPITAL ACQ <5K	222,094	52,077	80,000
CAPITAL ACQUISITIONS	55,569,951	521,454,085	429,475,423
CLIENT SERVICES	309,453	550,112	455,500
CONTRACTS	4,761,299	26,513,902	12,033,911
DEPRECIATION	1,173,000	931,718	845,399
FOOD COST	2,782	4,900	5,100
INDIRECT COST	147,405	200,298	249,274
INSURANCE	346,711	421,997	487,450
INTEREST/DEBT SERVICE	12,955	-	-
INTERNET	9,701	30,920	7,815
LEASE EQUIPMENT	17,350	5,150	4,150
MAILING COST	100	548	475
OTHER EXPENSES	1,561,521	10,000	8,200
PRINTING/COPYING	138	925	925
PROPERTY TAXES	158,259	181,254	197,874
RECRUITMENT	344	200	200
REPAIRS/MAINT	889,415	761,891	865,684
RESERVED BY APPROPRIATION	-	30,000,000	30,000,000
SALARIES/FRINGE	5,042,451	5,970,014	6,336,733
SPACE COST	346,880	383,309	407,315
STAFF DEVELOPMENT	4,339	8,329	4,600
SUPPLIES	620,781	666,068	659,593
TELEPHONE	95,032	216,570	82,195
TRANSPORTATION	228,818	216,585	295,450
TRAVEL	2,721	32,500	29,500
UTILITIES	1,184,842	1,234,129	942,641
Grand Total	\$ 72,714,116	\$ 589,855,531	\$ 483,482,857
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
FACILITIES MGMT	68	74	78
MANAGEMENT RESOURCES ADMIN	9	9	12
PLANNING DEVELOPMENT	15	15	13
MANAGEMENT RESOURCES TOTAL	92	98	103

Figure 88 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			
	2023 Actual	2024 Budget	2025 Budget
One Stop Business Center participants	2,152	4,447	4,500
Commercial Loans	5	3	5
Small Business Assistance New Jobs Created	150	204	400
Amount in Small Business Loans	\$5.93 M	\$7.73 M	\$17 M
Business Self-Sufficiency Counseling Participants	3,189	4,367	4,450
Consumer Loans	1,579	1,600	1,800
Kawi Café Training Center Participants	16	20	20
Community Tourism Participants	12,466	7,996	8,500
Cherokee National Holiday Attendees	138,990	200,000	150,000

Figure 89 Commerce Services Performance Measures

Commerce Services Organizational Chart



Figure 90 Commerce Services Org Chart

Expenditures and Authorized Positions

The Commerce Services’ funding is shown in the table on the following page (see figure 91) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Department of Treasury	\$ 274,079	\$ 943,634	\$ 856,153
DHHS General	12,304	-	-
DOI General	404,065	342,977	375,000
DOI Self Governance	509,833	596,077	632,858
Enterprise	581,925	1,457,532	1,463,616
HUD	114,024	167,111	167,111
Indirect Cost	1,862,452	2,181,673	2,297,982
Private	10,000	10,000	-
Tribe Funded	1,551,137	1,850,087	1,954,121
USDA	421,004	480,430	70,757
Grand Total	\$ 5,740,824	\$ 8,029,521	\$ 7,817,598

Figure 91 Commerce Services Funding by Funding Source

The table below (see figure 92 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 34,677	\$ 52,215	\$ 46,285
BUILDING LEASE	23,842	22,600	22,600
CAPITAL ACQ <5K	32,244	7,301	1,466
CAPITAL ACQUISITIONS	61,646	-	-
CLIENT SERVICES	21,100	1,641,949	1,478,327
CONTRACTS	545,155	727,811	655,141
CONTRIBUTIONS	253,046	141,235	80,000
COST OF SALES	49,784	-	-
DEPRECIATION	1,723	-	-
FOOD COST	14,178	76,123	97,159
INDIRECT COST	176,812	251,753	315,820
INSURANCE	4,093	9,450	9,450
INTEREST/DEBT SERVICE	6,703	8,541	8,541
INTERNET	1,961	9,237	9,237
LEASE EQUIPMENT	64,984	70,000	70,000
MAILING COST	4,004	11,179	11,179
OTHER EXPENSES	704,171	725,163	731,247
PRINTING/COPYING	314	6,150	5,650
RECRUITMENT	517	-	-
REPAIRS/MAINT	19,557	6,000	6,000
SALARIESFRINGE	2,488,375	3,069,335	3,187,791
SPACE COST	332,134	394,617	362,286
STAFF DEVELOPMENT	64,796	62,822	67,896
SUPPLIES	395,514	461,647	376,688
TELEPHONE	39,915	59,524	58,024
TRANSFERS	351,969	144,471	144,471
TRANSPORTATION	7,123	5,363	10,805
TRAVEL	39,686	63,415	59,915
UTILITIES	800	1,620	1,620
Grand Total	\$ 5,740,824	\$ 8,029,521	\$ 7,817,598
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
CN NATIONAL HOLIDAY	1	1	1
COMMERCE SVCS EXEC DIR	24	24	24
SMALL BUSINESS ASSISTANCE CENTER	16	16	15
COMMERCE SERVICES TOTAL	41	41	40

Figure 92 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

The Child Care and Development Department is currently the Lead Agency of the Cherokee Nation responsible for the delivery of Child Care and Development Funding (CCDF) through P.L. 102-477. The goal of Child Care and Development is to increase the availability, affordability, and quality of childcare.

Child Care and Development operates two tribally operated childcare facilities with two facilities under construction, Pryor and Catoosa, and one facility in Sallisaw scheduled for construction to begin in FY25. Funding is also utilized to operate two classrooms located in the Durbin Feeling Language Immersion Program and two classrooms located in the Greasy Language Immersion Program.

Additional programming offered through Child Care & Development includes Child Care Resource & Referral, Child Care Licensing, Child Care Subsidy, Cherokee P.A.R.E.N.T.S. and Cherokee Connections.

Child Support Services

The Cherokee Nation Office of Child Support Services (CN OCSS) is available to assist clients Monday through Friday, from 8 AM to 5 PM within 8 offices across Cherokee Nation Reservation and is under the Human Services Department.

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, and Emergency Assistance. LIHEAP (low income energy assistance program) is a program funded through DHS. We also have Title VI programs that partially fund the Senior Nutrition program. USDA funds the Food Distribution program and NAHASDA supports financial housing assistance components. The Cherokee Nation funds the School Clothing Program, Burial Assistance, Elders in Need, Elder Protection Services (VOCA), Senior Nutrition, Community Family Advocacy Program and the Tribal Emergency Assistance Program.

Food Distribution

Cherokee Nation Food Distribution participates in the Food Distribution Program on Indian Reservations (FDPIR). The U.S. Department of Agriculture (USDA) administers the FDPIR program at the Federal level. Cherokee Nation Food Distribution administers the FDPIR program at the local level. Cherokee Nation Food Distribution distributes USDA Food packages to income eligible Native Americans living within the Cherokee Nation service area on a monthly basis. Funding for FDPIR is an 80/20 match.

Indian Child Welfare

Indian Child Welfare (ICW) is responsible for the protection, well-being and placement of Cherokee children who due to the severity of parental abuse and neglect are unable to live safely in their homes. ICW provides all protections for the Cherokee children located on tribal or trust land and work concurrently with OKDHS with our tribal children located on property formerly fee land through an ongoing MOU. ICW advocates for legal protections provided under the Federal and State Indian Child Welfare Acts for all Cherokee children located anywhere in the United States. The number of children receiving ICW services has maintained a daily average of approximately 1600 children over the last year. While ICW focuses its' services on Cherokee children, we are responsible for the protection of all Indian Children within our tribal reservation.

The goals of ICW focus on three broad areas:

- (1) Safety and protection of children
- (2) Permanency planning
- (3) 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 and retention and supports to ensure a well-qualified workforce.

ICW also operates grants that provide direct services to Cherokee children and families that assist with the 4-18 service population through our 4C program. Cherokee Children Cultural Connection – 4C – is a child-focused grant that provides services to our Tribal custody children with a goal to strengthen and expand existing infrastructure of our child serving programs by providing holistic cultural and interest activities. These activities will 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. Our Diligent Search program helps locate relative families, willing and able to care for children placed in out of home care.

ICW is a IV-E approved agency, opening access to Kinship Navigator and Families First Program participation.

Through Kinship Navigator, ICW is able to provide services to relatives who have taken on the responsibility of their extended family children. The program assists with ensuring the family can meet the basic needs of taking in additional family members and are aware of their options to address custody and services for their family.

The Families First Program provides diversionary and reasonable candidacy options in situations where taking children into custody may be diverted through intense service provision. Numbers of removals have decreased since the implementation of this program.

One Fire Victim Services

ONE FIRE stands for Our Nation Ending Fear, Intimidation, Rape, and Endangerment. ONE FIRE Victim Services provides operation and administration of an emergency/immediate shelter, supportive services and prevention services. All victims of sexual assault, domestic violence, dating violence,

stalking, and human trafficking, regardless of race/ethnicity, sexual orientation, or gender/gender identity are provided assistance.

Youth Services & Special Projects

The John A. Ketcher Youth Services Center of YSSP delivers services for the wellness of children, youth, and families through prevention education, emergency respite care, and community outreach:

- ❖ DAY RESPITE - protective care by providing a safe & secure environment for children & youth of family violence and domestic violence cases.
- ❖ COMMUNITY OUTREACH: prevention education classes, presentations & awareness activities addressing positive youth development activities to include - life skills and financial wellness, career development, cultural awareness, resource awareness, physical and emotional fitness.

Major Financial or Programmatic Changes Occurring In This Budget

Child Care & Development

Child Care & Development continues to see a demand for child care services. Three new tribally operated child development centers will open over the next two years, increasing the number of families and children served as well as growth in the number of staff within the department. Child Care & Development continues to try and fill numerous vacant positions. Child Care & Development teacher wages did increase due to the new market rates and these continue to be adjusted annually.

In addition to teacher vacancies, the department has numerous other vacancies in Licensing, Subsidy and Resource and Referral which impact the ability to offer full services.

Child Support Services

In FY 2025, the program continues to desire to implement a plan with Cherokee Nation Financial Resources Department for enhanced payment processing actions. In doing this, Child Support would be able to implement the MTS electronic payment processing to ensure regular payment processing. This plan would focus on the transition from paper check payments to direct deposit and payments on a card. The program hopes to see finalization of the Model Tribal System (MTS) upgrade with the new UI (User Interface) in FY 2025 and remains excited to see the UI implemented.

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 being closed for several months.

The following is a history of the number of children taken into tribal care and custody for the past five years:

- 2020 – 102
- 2021 – 116
- 2022 – 149
- 2023 – 105
- 2024 -- 98

The following is a history of the number of investigations of child abuse and/or neglect:

- 2020 – 51
- 2021 – 51
- 2022 – 65
- 2023 – 30
- 2024 – 31

Family Assistance

Family Assistance has an increase demand of service request that are currently not in our funding source for example: property taxes, insurance, gas, food, personal items, personal loans, vehicle payments/repairs, home appliances, and home repairs.

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

Our continued goal is to strengthen Cherokee children, families, and communities by ensuring a respectful, friendly environment where families can work together for the benefit of their children and ensure parents are held accountable to financially support their children and following their court ordered child support obligations and children have a legally declared parents.

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

Respite Care - Service planning that integrates protective care for children and youth. Community Outreach – Networking with service linkages for promoting quality of life for individuals, families, and communities. Prevention Education - To increase positive life skills development, healthy relationships, career readiness, and cultural awareness.

Goals and Objectives

Child Care & Development

- ❖ Completion and opening of the Child Development Center in Pryor with approximately 120 slots for children.
- ❖ Catoosa Child Development Center and Sallisaw Child Development Center construction will be ongoing in FY25.
- ❖ Contract and monitor 600 licensed childcare centers, family child care homes and Relative providers to ensure child care availability across the reservation.
- ❖ Expansion of school-age services at existing tribally operated centers located in Tahlequah and Stilwell.
- ❖ Child Care Subsidy will be provided for 3,000 children annually whose parents are working, going to school, attending job-training programs or in need of protective/preventative childcare services.
- ❖ Approximately 265 children will be provided care at tribally operated childcare facilities.
- ❖ Child Care Provider training and technical assistance will be provided or facilitated for an estimated 1,500 caregivers.
- ❖ Information, consultation and consumer outreach will be provided to individuals, community groups and businesses.
- ❖ Approximately 1,000 estimated monitoring visits will be made to childcare providers to ensure compliance and established health and safety standards.
- ❖ An estimated 300 parents will be provided with childcare referrals.
- ❖ Support services will be provided to an estimated 150 Relative providers to assist them in meeting standards and improving quality of care.
- ❖ Quality improvement grants may be offered to improve quality for contracted centers, homes, and relatives.
- ❖ 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

Child Support Services

- ❖ Our continued goal is to strengthen Cherokee children, families, and communities by ensuring a respectful, friendly environment where families can work together for the benefit of their children

and ensure parents are held accountable to financially support their children and following their court ordered child support obligations and children have a legally declared parents.

Indian Child Welfare

- ❖ Safety and protection of children
- ❖ Permanency planning
- ❖ Prevention

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

- ❖ Respite Care - Service planning that integrates protective care for children and youth.
- ❖ Community Outreach – Networking with service linkages for promoting quality of life for individuals, families, and communities.
- ❖ Prevention Education - To increase positive life skills development, healthy relationships, career readiness, and cultural awareness.

Key Performance Measures

Human Services			
	2023 Actual	2024 Budget	2025 Budget
Active Child Support Clients Served	9,180	9,277	9,000
Youth Truancy/Delinquency Intervention	10	11	10
Summer Youth Program Participants	1,600	1,650	1,700
Number of Children in Foster Care	1,788	2,328	1,968
Child Care Assistance Participants	3,034	3,071	3,040
One Fire Survivors Assisted	788	697	750
Low Income Home Energy Assistance Program (LIHEAP)	2,140	2,428	2,700
Emergency Housing	3,125	3,225	3,225
Elder Advocate home visits/referrals	7,507	8,646	9,510
Elderly victims of crime	97	103	105
Emergency assistance	2,045	2,800	2,995
Senior meals served	121,606	58,385	90,000
Burial assistance	464	300	600

Figure 93 Human Services Performance Measures

Human Services Organizational Chart

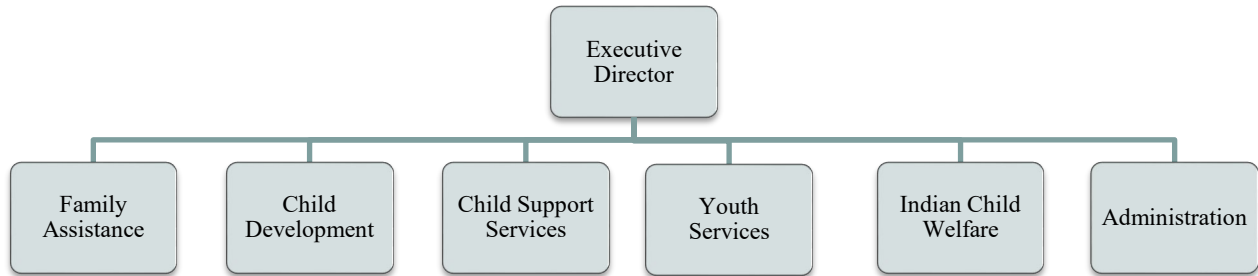


Figure 94 Human Services Org Chart

Expenditures and Authorized Positions

The Human Services’ funding is shown in the following table (see figure 95 below) by funding source.

Row Labels	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Department of Treasury	\$ 2,142,412	\$ -	\$ -
Dept of Justice	971,224	5,676,720	5,429,909
DHHS General	21,241,531	22,680,026	23,153,252
DOI PL 102-477	36,702,984	409,060,534	402,572,612
DOI Self Governance	4,265,283	3,824,435	3,824,436
Fed Other	-	20,000	-
HUD	2,563,539	1,922,352	1,922,352
Indirect Cost	799,406	1,025,677	1,089,129
Other	61,815	147,000	147,000
State of Oklahoma	27,189	175,500	-
Tribe Funded	5,422,630	6,286,239	5,568,689
USDA	13,465,676	26,367,720	28,685,450
Grand Total	\$ 87,663,689	\$ 477,186,203	\$ 472,392,829

Figure 95 Human Services Funding by Funding Source

The table following (see Figure 96 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 2,678	\$ 3,200	\$ 3,500
BUILDING LEASE	378,603	818,441	897,700
CAPITAL ACQ <5K	193,642	382,890	280,560
CAPITAL ACQUISITIONS	1,554,665	84,154,399	86,701,564
CLIENT SERVICES	25,336,361	25,702,784	23,805,219
CONTRACTS	18,142,730	262,812,008	261,159,887
CONTRIBUTIONS	531,465	528,829	493,829
FOOD COST	11,784	12,200	11,379
INDIRECT COST	3,166,091	5,136,257	6,576,575
INSURANCE	125,956	268,468	270,707
INTERNET	274,329	209,748	273,005
LEASE EQUIPMENT	73,054	67,500	83,000
MAILING COST	81,443	61,100	76,800
OTHER EXPENSES	15,134	73,152	76,200
PRINTING/COPYING	39,465	39,700	85,018
PROPERTY TAXES	150	-	-
RECRUITMENT	48,011	13,460	12,604
REPAIRS/MAINT	464,870	860,317	891,680
SALARIES/FRINGE	24,229,255	34,016,258	36,757,167
SPACE COST	591,613	422,278	455,394
STAFF DEVELOPMENT	78,620	474,292	592,683
SUPPLIES	861,134	2,120,551	2,171,932
TELEPHONE	396,077	837,703	879,485
TRANSFERS	9,927,971	56,943,299	48,525,746
TRANSPORTATION	535,589	723,602	728,600
TRAVEL	163,790	230,317	299,095
UTILITIES	439,210	273,450	283,500
Grand Total	\$ 87,663,689	\$ 477,186,203	\$ 472,392,829
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
CHILD DEVELOPMENT	136	194	233
CHILD SUPPORT ENFORCEMENT	41	41	44
CHILDREN, YOUTH & FAM SVS	20	20	14
FAMILY & ELDERLY ASSIST	66	54	49
FOOD DISTRIBUTION	81	81	81
HUMAN SVS EXEC DIRECTOR	11	14	14
INDIAN CHILD WELFARE	142	135	118
SPECIAL PROGRAMS	43	69	62
HUMAN SERVICES TOTAL	540	608	615

Figure 96 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) and 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
- ❖ 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			
	2023 Actual	2024 Budget	2025 Budget
New CDIB Cards	26,844	21,728	20,000
Processed Ineligible Letters	388	107	150
New Tribal Citizens registered	19,874	26,588	20,000
Compliance Reviews	4	2	3

Figure 97 Government Resources Performance Measures

Government Resources Organizational Chart

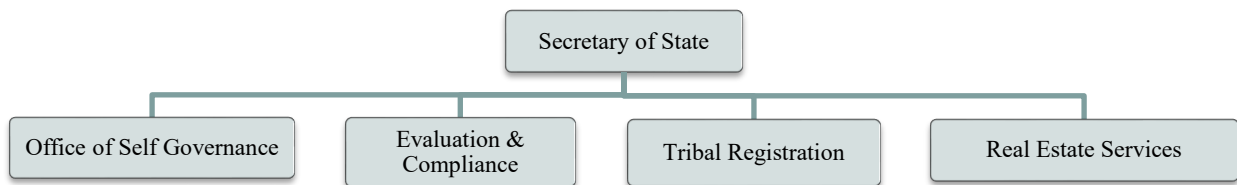


Figure 98 Government Resources Org Chart

Expenditures and Authorized Positions

The Government Resources’ funding is shown in the table below (see figure 99) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
DOI Self Governance	\$ 2,942,701	\$ 4,105,575	\$ 4,470,578
HUD	165,454	270,886	270,886
IHS Self Governance Office	9,923	205,106	322,903
Indirect Cost	840,965	1,124,656	1,136,493
Private	-	50,000	-
Tribe Funded	1,597,176	6,082,935	6,216,418
Grand Total	\$ 5,556,220	\$ 11,839,158	\$ 12,417,278

Figure 99 Government Resources Funding by Funding Source

The table on the following page (see figure 100) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ -	\$ 250	\$ 250
BUILDING LEASE	5,837	2,680	4,640
CAPITAL ACQ <5K	7,851	51,259	7,700
CAPITAL ACQUISITIONS	274,171	4,181,802	4,063,684
CLIENT SERVICES	-	300	300
CONTRACTS	266,324	755,908	862,117
FOOD COST	3,225	3,282	3,282
INDIRECT COST	410,541	614,861	828,489
INSURANCE	9,197	8,152	9,247
INTERNET	2,661	2,906	2,356
LEASE EQUIPMENT	7,160	14,500	10,000
MAILING COST	55,329	50,600	50,300
OTHER EXPENSES	4,957	11,600	11,600
PRINTING/COPYING	3,273	6,150	6,150
PROPERTY TAXES	14,459	16,197	15,600
RECRUITMENT	184	300	300
REPAIRS/MAINT	1,849	7,359	5,917
SALARIES/FRINGE	3,735,183	5,199,435	5,518,452
SPACE COST	167,185	240,220	226,799
STAFF DEVELOPMENT	17,398	32,500	55,500
SUPPLIES	284,002	315,323	390,957
TELEPHONE	52,367	56,855	54,840
TRANSPORTATION	38,061	40,348	44,913
TRAVEL	192,262	223,700	241,700
UTILITIES	2,745	2,671	2,185
Grand Total	\$ 5,556,220	\$ 11,839,158	\$ 12,417,278
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
EVALUATION & COMPLIANCE	8	8	6
GOVERNMENT RESOURCES	7	8	8
REAL ESTATE SERVICES	19	19	20
REGISTRATION	50	47	47
GOVERNMENT RESOURCES TOTAL	84	82	81

Figure 100 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			
	2023 Actual	2024 Budget	2025 Budget
Security Vehicle Assists	44	49	84
Security Violations Reports	111	72	112
Security Incident Reports	87	256	797
Ambulance service	5,320	4,482	5,000
EMS Training Participants	2,850	3,840	4,000
Citations Issued	25	9	15
External Agency Support Requests	1,046	1,429	1,500

Figure 101 Marshal Service Performance Measures

Marshal Service Organizational Chart

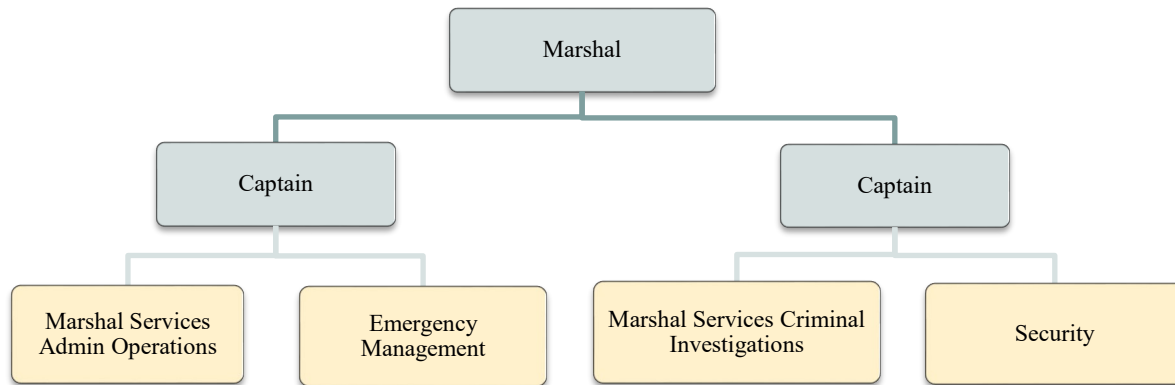


Figure 102 Marshal Service Org Chart

Expenditures and Authorized Positions

The Marshal Service’s funding is shown in the table below (see figure 103) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Dept of Homeland Security	\$ 1,362,806	\$ 2,483,381	\$ 1,147,854
Dept of Justice	458,626	1,196,827	579,570
DOI Self Governance	3,286,070	17,723,304	17,623,304
IHS Self Governance Health	8,021,283	8,954,435	8,698,614
Indirect Cost	1,686,330	2,241,266	2,241,266
Motor Fuel Tax	319,072	436,030	436,030
Tribe Funded	22,470,668	17,569,433	18,461,154
Grand Total	\$ 37,604,855	\$ 50,604,676	\$ 49,187,792

Figure 103 Marshal Service Funding by Funding Source

The table following (see figure 104 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 476	\$ 700	\$ 1,350
BUILDING LEASE	10,957	53,390	14,800
CAPITAL ACQ <5K	532,816	449,226	332,418
CAPITAL ACQUISITIONS	1,658,162	3,949,199	1,812,337
CLIENT SERVICES	654	-	-
CONTRACTS	11,945,810	14,447,972	13,017,590
DEPRECIATION	46,459	120,229	66,832
FOOD COST	9,363	22,500	27,200
INDIRECT COST	2,146,787	3,128,017	4,118,474
INSURANCE	165,946	278,874	283,105
INTERNET	18,425	18,329	27,089
LEASE EQUIPMENT	12,124	35,166	27,246
MAILING COST	3,577	9,420	7,200
OTHER EXPENSES	62,724	81,269	62,500
PRINTING/COPYING	29	15,400	13,950
RECRUITMENT	(4,226)	3,825	4,700
REPAIRS/MAINT	266,268	408,148	393,948
SALARIES/FRINGE	15,810,677	20,273,146	24,082,282
SPACE COST	505,143	491,367	624,131
STAFF DEVELOPMENT	248,264	371,299	280,330
SUPPLIES	2,459,997	4,176,293	1,854,170
TELEPHONE	255,014	424,642	384,260
TRANSPORTATION	1,033,250	1,460,128	1,423,500
TRAVEL	404,532	365,935	300,451
UTILITIES	11,627	20,202	27,929
Grand Total	\$ 37,604,855	\$ 50,604,676	\$ 49,187,792
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
JUSTICE SERVICE	-	25	32
MARSHAL SERVICE	129	129	144
SECURITY	21	21	22
PUBLIC SAFETY	55	60	60
MARSHAL SERVICE TOTAL	205	235	258

Figure 104 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 25. 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			
	2023 Actual	2024 Budget	2025 Budget
Number of Gaming Facilities	11	11	11
Number of New Gaming Licenses	477	367	422
Number of New Gaming Licenses Venders	287	204	246
Number of Temporary Gaming Licenses	655	345	500
Employee Gaming Licenses Renewals	1,184	1,436	1,310
Vender Gaming Licenses Renewals	543	505	524

Figure 105 Gaming Commission Performance Measures

Gaming Commission Organizational Chart

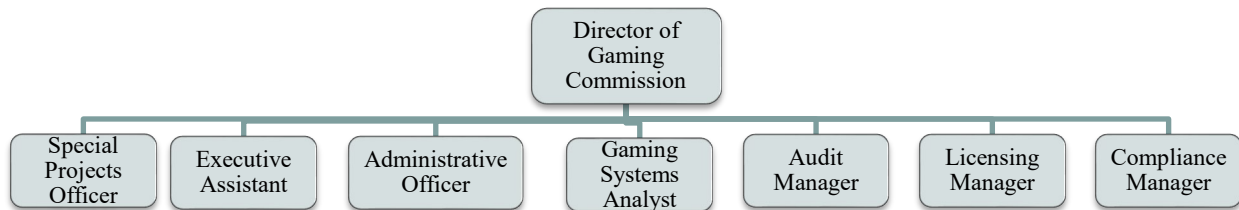


Figure 106 Gaming Commission Org Chart

Expenditures and Authorized Positions

The Cherokee Nation Gaming Commission’s funding is shown in the table following (see figure 107 below) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Tribe Funded	\$ 3,583,694	\$ 5,622,064	\$ 6,156,535
Grand Total	\$ 3,583,694	\$ 5,622,064	\$ 6,156,535

Figure 107 Gaming Commission Funding by Funding Source

The table on the following page (see figure 108) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BUILDING LEASE	\$ 3,817	\$ -	\$ -
CAPITAL ACQ <5K	43,834	-	-
CAPITAL ACQUISITIONS	-	45,000	45,000
CONTRACTS	394,814	512,000	512,000
FOOD COST	636	10,000	10,000
INDIRECT COST	315,622	531,587	718,920
INSURANCE	4,399	7,500	7,500
INTERNET	13,127	20,000	20,000
LEASE EQUIPMENT	630	20,000	20,000
MAILING COST	2,884	12,000	12,000
OTHER EXPENSES	2,975	11,600	11,600
PRINTING/COPYING	10,420	10,000	10,000
RECRUITMENT	415	5,000	5,000
SALARIES/FRINGE	2,459,803	3,943,377	4,285,515
SPACE COST	96,951	110,000	110,000
STAFF DEVELOPMENT	36,316	65,000	70,000
SUPPLIES	69,700	160,000	160,000
TELEPHONE	38,414	55,000	55,000
TRANSPORTATION	44,301	34,000	34,000
TRAVEL	44,637	70,000	70,000
Grand Total	\$ 3,583,694	\$ 5,622,064	\$ 6,156,535
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
GAMING COMMISSION	63	63	63
GAMING COMMISSION TOTAL	63	63	63

Figure 108 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.

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.

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			
	2023 Actual	2024 Budget	2025 Budget
Gadugi Call Center	70,152	97,742	120,000
New Gadugi Portal Users	70,687	98,316	27,023
New Work Stations	402	453	500

Figure 109 Information Technology Performance Measures

Information Technology Organizational Chart

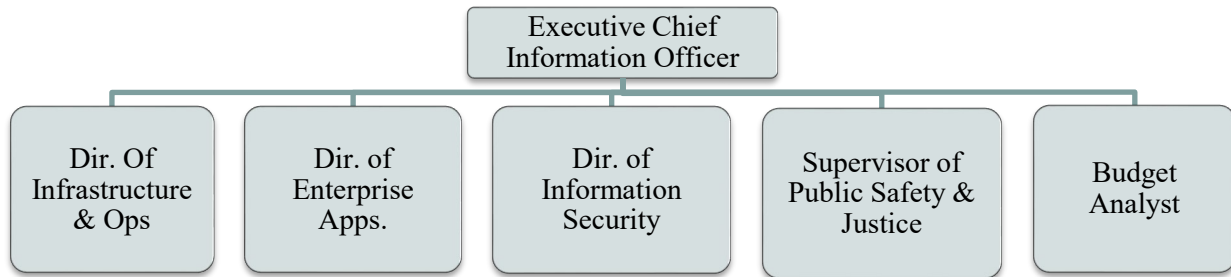


Figure 110 Information Technology Org Chart

The Information Technology funding is shown in the table below (see figure 111) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Indirect Cost	\$ 21,137,036	\$ 21,307,178	\$ 23,796,145
Grand Total	\$ 21,137,036	\$ 21,307,178	\$ 23,796,145

Figure 111 Information Technology Funding by Funding Source

The table below (see figure 112 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BUILDING LEASE	\$ 4,380	\$ 11,640	\$ 11,640
CAPITAL ACQ <5K	1,966,882	3,476,500	3,576,500
CLIENT SERVICES	-	62,500	62,500
CONTRACTS	7,268,646	6,055,000	6,159,500
DEPRECIATION	150,690	365,000	455,000
FOOD COST	18,888	-	-
INSURANCE	12,999	12,010	11,460
INTERNET	695,129	62,000	63,000
LEASE EQUIPMENT	224,653	10,150	10,150
MAILING COST	930,096	700	700
PRINTING/COPYING	16,540	-	-
RECRUITMENT	790	1,000	1,000
REPAIRS/MAINT	3,686	5,500	5,500
SALARIESFRINGE	5,745,373	6,912,319	7,353,979
SPACE COST	222,266	189,500	189,500
STAFF DEVELOPMENT	47,551	56,000	56,000
SUPPLIES	18,379	64,620	33,620
TELEPHONE	3,706,371	3,906,000	5,686,000
TRANSPORTATION	49,433	36,739	40,096
TRAVEL	54,282	80,000	80,000
Grand Total	\$ 21,137,036	\$ 21,307,178	\$ 23,796,145
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
INFORMATION TECHNOLOGY	152	170	70
INFORMATION TECHNOLOGY TOTAL	152	170	70

Figure 112 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.

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 continue in FY 25, which was evident in the final months of Fiscal Year 2024. We continue to plan for the same number of participants in FY25 as those served in FY24. 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 Job Corps Center

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; therefore, 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			
	2023 Actual	2024 Budget	2025 Budget
Tribal Training Services	257	409	183
Adult Education Success Rate	77%	81%	100%
Entered unsubsidized employment	389	450	500
Average Hourly Wage Increase	\$5.94	\$4.65	\$4.89
Participants Entering Unsubsidized Employment	389	450	480

Figure 113 Career Services Performance Measures

Career Services Organizational Chart

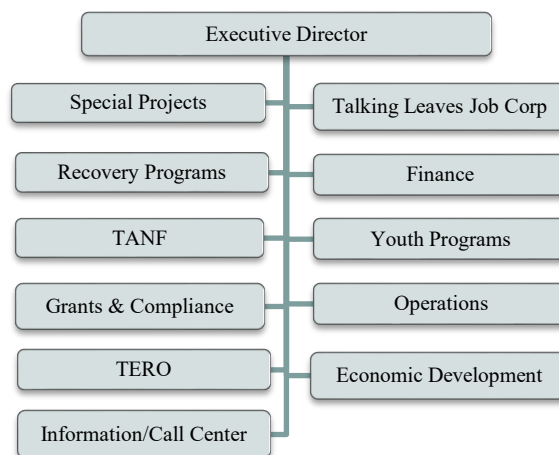


Figure 114 Career Services Org Chart

Expenditures and Authorized Positions

The Career Services’ funding is shown in the following table (see figure 115 below) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Department of Education	\$ 783,835	\$ 697,222	\$ 697,222
Department of Labor	10,964,403	21,499,676	-
Dept of Justice	381,203	3,951,200	2,350,000
DHHS General	2,690,022	14,666,250	15,483,125
DOI General	819,993	2,150,826	2,150,826
DOI PL 102-477	17,912,846	37,085,986	37,085,986
DOI Self Governance	31,145	397,111	397,111
Fed Other	547	1,484,143	1,484,143
HUD	94,566	308,544	308,544
Indirect Cost	451,966	534,853	534,853
Motor Fuel Tax	101,851	202,500	202,500
Tribe Funded	4,787,311	13,289,625	13,289,625
USDA	586	-	-
Grand Total	\$ 39,020,274	\$ 96,267,936	\$ 73,983,935

Figure 115 Career Services 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 3,904	\$ 139,500	\$ 129,500
BUILDING LEASE	20,629	301,730	173,700
CAPITAL ACQ <5K	50,943	19,000	19,000
CAPITAL ACQUISITIONS	680,522	761,922	720,945
CLIENT SERVICES	4,297,963	49,896,715	38,928,488
CONTRACTS	1,301,464	3,016,359	2,355,794
FOOD COST	1,096	224,973	237,500
INDIRECT COST	2,069,982	4,258,684	3,735,179
INSURANCE	42,306	40,069	12,283
INTERNET	63,427	24,807	-
LEASE EQUIPMENT	53,532	57,323	5,000
MAILING COST	21,407	60,150	49,650
OTHER EXPENSES	40,537	149,858	120,000
PRINTING/COPYING	1,764	50,271	48,500
PROPERTY TAXES	-	15,143	9,253
RECRUITMENT	188,033	77,630	30,000
REPAIRS/MAINT	188,865	555,525	442,500
SALARIES/FRINGE	25,911,198	24,252,918	17,994,992
SCHOLARSHIPS	788,190	7,383,985	5,354,166
SPACE COST	872,608	512,579	457,242
STAFF DEVELOPMENT	296,988	319,401	263,661
SUPPLIES	825,920	1,469,319	1,029,407
TELEPHONE	304,377	349,082	221,559
TRANSPORTATION	269,445	510,903	502,120
TRAVEL	171,091	1,087,475	949,496
UTILITIES	554,086	732,615	194,000
Grand Total	\$ 39,020,274	\$ 96,267,936	\$ 73,983,935
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADULT EDUCATION	6	6	4
EMPLOYMENT & TRNG CAREER SVC	240	238	218
TALKING LEAVES JOB CORPS	96	101	-
CAREER SERVICES TOTAL	342	345	222

Figure 116 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. 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 thorough 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 FY25

Key Performance Measures

Housing Authority of Cherokee Nation			
	2023 Actual	2024 Budget	2025 Budget
HJSCA Housing Rehabilitation	130	944	950
Home Improvement Program	2	2	2
Minor Emergency Repair	130	125	125
Self Help Emergency Assistance Repair	260	250	250
Mortgage Assistance Program (MAP)	363	363	363
Housing Accessibility & Rehab	260	250	250
Low Income Properties	1,602	1,602	1,602

Figure 117 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 118) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Department of Treasury	\$ 2,701,713	\$ 20,444,915	\$ 19,000,000
DOI Self Governance	3,018,449	5,137,193	3,556,631
HUD	34,746,577	61,960,147	61,614,446
Tribe Funded	2,647,552	2,543,464	1,769,097
Grand Total	\$ 43,114,290	\$ 90,085,719	\$ 85,940,174

Figure 118 HACN Funding by Funding Source

The table below (see figure 119) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
CAPITAL ACQUISITIONS	\$ 13,438	\$ -	\$ -
CONTRACTS	43,177,380	89,630,719	85,940,174
CONTRIBUTIONS	-	455,000	-
INDIRECT COST	575	-	-
INTERNET	75	-	-
MAILING COST	12	-	-
SALARIES/FRINGE	998	-	-
SPACE COST	2,230	-	-
TELEPHONE	2,017	-	-
TRANSFERS	(82,434)	-	-
Grand Total	\$ 43,114,290	\$ 90,085,719	\$ 85,940,174
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
The positions within this division are paid from a component unit of the Nation.			
There are no FTEs working for the nation	-	-	-
HOUSING AUTHORITY OF CN TOTAL	-	-	-

Figure 119 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			
	2023 Actual	2024 Budget	2025 Budget
Motor Vehicle Receipts	42,555	43,470	44,250
Boat/Motor Receipts	1,913	1,819	1,800
New Titles Issued	47,828	53,855	55,000
Tobacco Cartons	1,017,537	932,339	880,000

Figure 120 Tax Commission Key Performance Measures

Tax Commission Organizational Chart

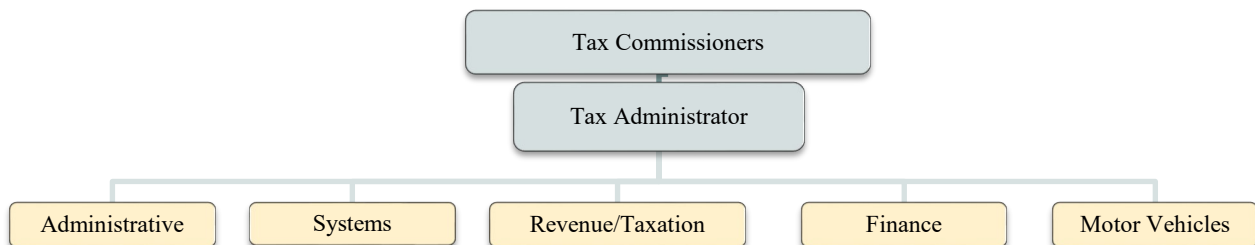


Figure 121 Tax Commission Org Chart

Expenditures and Authorized Positions

The Tax Commission’s funding is shown in the table on the following page (see figure 122) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Motor Vehicle Tax	\$ 22,915,139	\$ 19,568,500	\$ 18,907,857
Tribe Funded	13,719,989	13,987,239	12,363,158
Grand Total	\$ 36,635,127	\$ 33,555,739	\$ 31,271,015

Figure 122 Tax Commission Funding by Funding Source

The table below (see figure 123) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ -	\$ 2,500	\$ 2,500
BUILDING LEASE	44,911	83,600	153,600
CAPITAL ACQ <5K	1,442	90,000	90,000
CAPITAL ACQUISITIONS	-	370,000	117,001
CONTRACTS	12,459,923	12,331,741	11,455,809
FOOD COST	911	1,900	1,900
INDIRECT COST	560,945	728,745	1,004,291
INSURANCE	11,971	13,100	13,100
INTERNET	76,304	80,200	80,200
LEASE EQUIPMENT	54,160	81,500	81,500
MAILING COST	257,056	252,000	252,000
OTHER EXPENSES	397,054	427,875	359,000
PRINTING/COPYING	188,044	502,039	372,000
RECRUITMENT	86	6,850	6,850
REPAIRS/MAINT	9,417	8,500	8,500
RESERVED BY APPROPRIATION	-	11,509,915	11,213,130
SALARIES/FRINGE	4,050,183	4,844,863	5,126,710
SPACE COST	335,409	330,000	300,000
STAFF DEVELOPMENT	5,307	4,000	4,000
SUPPLIES	88,093	96,000	146,000
TELEPHONE	31,725	73,500	73,500
TRANSFERS	18,030,792	1,668,361	333,874
TRANSPORTATION	19,309	24,500	39,500
TRAVEL	3,447	10,500	17,500
UTILITIES	8,638	13,550	18,550
Grand Total	\$ 36,635,127	\$ 33,555,739	\$ 31,271,015
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
TAX COMMISSION	80	80	86
TAX COMMISSION TOTAL	80	80	86

Figure 123 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

The Tribal Council passed redistricting in FY2024. We already anticipated this and built in some of the costs to our FY2024 Budget; however, the completion of redistricting will continue to affect our FY2025 budget as well. Redistricting will affect our department in that we will have several software and physical changes that will need to be made. Center for Spatial Analysis (CSA) is continuing 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. Election Commissioners will need to take this new data and boundary lines into consideration in confirming or changing election polling locations. Lastly, the Commission is working to be able to send a voter ID card to every citizen, including At Large. With this change, our in-district voters will still be able to see their District and Precinct like they're used to seeing and an At Large voter will receive a card that tells them about their options on how to vote. We will even be able to print a replacement card in house. This is a feature we have not had the capability of doing in the past. The last piece of this is we will mail the new voter cards prior to the beginning of the election cycle in December allowing voters to update/correct any records in plenty of time before the voter registration deadline.

Key Trends and Challenges Impacting the Department

The current number of participants (registered voters) served is 78,810. At the close of FY22: 74,320, close of FY23: 79,174 and close of FY24: 78,823. There are 80,725 projected for the close of FY2025. We saw a tremendous increase in registered voters from FY22 to FY23 due to the Chief election cycle. FY24 was originally a non-election year and we expected to see a greater loss than we did, but due to the Tribal Council calling the Special Election we retained more numbers than expected. FY25 will be our mid-term election and we expect our voter registration numbers to increase as they have in the past.

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			
	2023 Actual	2024 Budget	2025 Budget
Registered voters	78,619	79,625	82,500
Total Votes Cast	17,175	1,247	10,000

Figure 124 Election Commission Performance Measures

Election Commission Organizational Chart

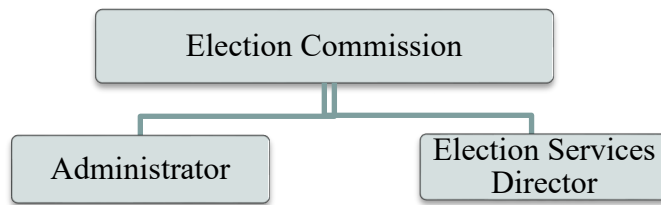


Figure 125 Election Commission Org Chart

Expenditures and Authorized Positions

The Election Commission’s funding is shown in the table (see figure 126 below) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Tribe Funded	\$ 1,190,093	\$ 1,339,312	\$ 1,381,222
Grand Total	\$ 1,190,093	\$ 1,339,312	\$ 1,381,222

Figure 126 Election Commission Funding by Funding Source

The table below (see figure 127 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 611	\$ 2,000	\$ 1,000
BUILDING LEASE	30	-	-
CAPITAL ACQ <5K	7,331	20,000	10,000
CAPITAL ACQUISITIONS	12,579	-	-
CONTRACTS	610,564	645,000	700,000
FOOD COST	2,468	2,500	2,500
INDIRECT COST	69,062	87,914	107,811
INSURANCE	3,102	4,000	4,000
INTERNET	38	-	-
LEASE EQUIPMENT	-	10,000	-
MAILING COST	23,306	71,500	61,500
OTHER EXPENSES	599	5,000	5,000
RECRUITMENT	3,381	600	4,400
REPAIRS/MAINT	21	-	-
SALARIES/FRINGE	335,608	349,598	390,011
SPACE COST	47,068	50,000	51,000
STAFF DEVELOPMENT	220	1,200	500
SUPPLIES	59,005	69,000	26,000
TELEPHONE	9,815	14,000	11,000
TRANSPORTATION	5,281	6,000	6,000
TRAVEL	4	1,000	500
Grand Total	\$ 1,190,093	\$ 1,339,312	\$ 1,381,222
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ELECTION COMMISSION	6	5	6
ELECTION COMMISSION TOTAL	6	5	6

Figure 127 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 FY25 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			
	2023 Actual	2024 Budget	2025 Budget
Newspaper Subscriptions	72,480	73,000	137,000
Newspaper Distribution	6,500	6,600	6,600
Monthly Website Visitors	55,000	48,130	50,000
E-Newsletter Subscribers	23,400	22,200	23,400
Social Media Followers	52,000	58,500	60,000

Figure 128 Cherokee Publications Performance Measures

Cherokee Publications Organizational Chart

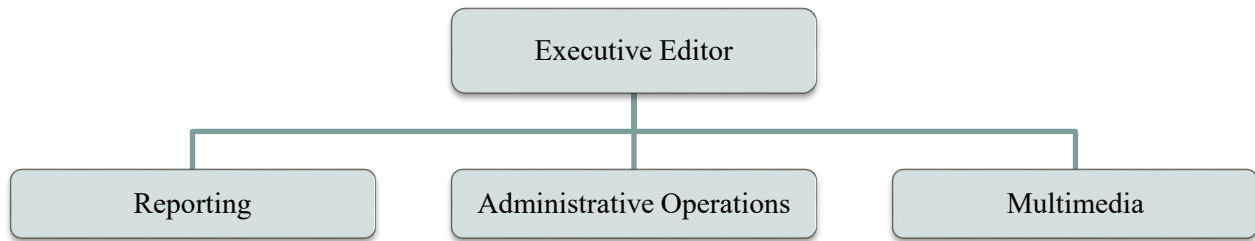


Figure 129 Cherokee Publications Org Chart

Expenditures and Authorized Positions

The Cherokee Publications’ funding is shown on the following page (see figure 130) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Indirect Cost	\$ 479,857	\$ 515,888	\$ 540,424
Private	-	13,500	4,500
Tribe Funded	760,528	737,960	760,634
Grand Total	\$ 1,240,385	\$ 1,267,348	\$ 1,305,558

Figure 130 Cherokee Publications Funding by Funding Source

The table below (see figure 131) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
CAPITAL ACQ <5K	\$ -	\$ 7,586	\$ 5,423
CONTRACTS	77,446	56,080	56,080
INDIRECT COST	64,979	72,701	94,551
INSURANCE	1,517	2,100	2,100
INTERNET	565	435	435
LEASE EQUIPMENT	357	-	-
MAILING COST	53,734	61,603	61,603
OTHER EXPENSES	13,943	7,505	7,505
PRINTING/COPYING	3,219	3,100	3,100
RECRUITMENT	29	-	-
REPAIRS/MAINT	1,686	-	-
SALARIESFRINGE	811,795	898,682	953,205
SCHOLARSHIPS	10,000	5,000	
SPACE COST	47,171	68,276	68,276
STAFF DEVELOPMENT	8,139	8,000	6,000
SUPPLIES	55,602	1,600	1,600
TELEPHONE	23,204	14,180	14,180
TRANSFERS	25,000	25,000	
TRANSPORTATION	16,631	11,500	11,500
TRAVEL	25,371	24,000	20,000
Grand Total	\$ 1,240,385	\$ 1,267,348	\$ 1,305,558
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
CHEROKEE PUBLICATIONS	16	15	13
CHEROKEE PUBLICATIONS TOTAL	16	15	13

Figure 131 Summary Budget Data – Cherokee Publications

Secretary of Natural Resources
Department Overview / Primary Services

The Office of the Secretary of Natural Resources (herein: Natural Resources, NR) is comprised of the following departments: Wildlife Conservation, Land Management & Agriculture, Grants and Compliance, Administrative Support, Ethnobiology, Tribal Historic Preservation Office, GeoData Center, Solid Waste Management, and Environmental Programs.

These departments and their respective programs serve functions associated with natural resources. A brief description of each follows:

- ❖ Wildlife Conservation is responsible for management of hunting and fishing activities within the reservation, including management of the fish and game harvest reporting system in the Gadugi Portal; management of designated lands for hunting, fishing, and harvesting; outreach programs such as draw hunts and fishing derbies; and development and oversight of Cherokee Nation’s Fish and Game Code.

- ❖ Land Management and Agriculture is responsible for maintenance of tribal lands as well as livestock operations, including activities such as brush hogging, fencing construction and maintenance, pesticides application, management of cow/calf cattle operations, management of a bison herd, collection of wood for distribution to programs, etc.
- ❖ Grants and Compliance is responsible for managing both pre- and post-award grant activities for the Natural Resources group, including development of projects and applications, management of post-award programmatic reporting and compliance, and maintenance of central documentation related to all NR grant-funded programs. This department operates special project grant programs in addition to performing administrative duties, including some grant programs associated with clean energy initiatives and citizen services.
- ❖ Administrative Support is responsible for managing all budget activities of NR's component departments, including activities related to developing budgets and budget modifications; initiating journal entries; processing payments to vendors and all associated paperwork; and assessing budget burn rates, payroll expenditures, etc. of ongoing NR departments and programs.
- ❖ Ethnobiology is responsible for maintenance of the Heirloom Garden and Seed Bank programs, including managing garden sites for harvesting and demonstration. These programs maintain genetically pure cultural and heirloom seeds for distribution to Cherokee citizens and provide outreach and education regarding cultural importance of plants and animals.
- ❖ The Tribal Historic Preservation Office is responsible for government-to-government consultations state and federal agencies to ensure that cultural resources and sites are not adversely affected by projects. The THPO promotes inclusion of sites on the National Register of Historic Places, is involved in consultation with various agencies to ensure compliance with the National Historic Preservation Act (NHPA), and implements activities under the Native American Graves Protection and Repatriation Act (NAGPRA).
- ❖ The Geographic Information Systems (GIS) department/ the GeoData Center is responsible for all mapping services for the tribe and produces all official maps for the Cherokee Nation government. Maps may include asset identification, boundary identification, geolocation of addresses, etc., and may be published publicly or utilized internally for various planning purposes, project proposals, or assessments.
- ❖ Solid Waste Management operates the Cherokee Nation Landfill, which is located in Adair County and receives private and municipal waste. The Landfill is operated in compliance with an overarching Master Plan and applicable regulations to provide a service to Adair County and surrounding communities.
- ❖ Environmental Programs operates numerous programs associated with environmental topics, including monitoring of air quality and water quality, assessment of sites for environmental hazards and mitigation needs, brownfields remediation projects, Superfund site projects, provision of technical assistance to other tribes within US EPA Region 6 related to environmental programs, and community based programs such as e-waste and hazardous waste collection events and educational programming for local schools.

Major Financial and Programmatic Changes Occurring During This Budget

NR programs will undergo large expansions in FY25.

The Ethnobiology department will be developing new garden sites both for the harvesting of cultural seeds and also for educational/demonstration purposes. This will involve hiring of additional staff and purchasing of new supplies and equipment for development of garden sites. The Ethnobiology department as a whole has been organized under a single AU in this FY to improve efficiency of purchasing and payroll.

The Wildlife Conservation department will be expanding its programming to include addition of new staff. A Conservation Officer will be responsible for upholding Cherokee Nation's Fish and Game Code as an officer commissioned under the Marshal to patrol the Reservation. This new position involves purchasing of police-grade equipment for the performance of day-to-day duties. An Outreach Coordinator position has also been added to assist with the expansion of outreach activities and educational programming.

A new budget has been established to support the cattle operation within the Land Management and Agriculture department. The cattle operation is a recently established program aiming to reach self-sustainability through the sale of cattle. The cattle operation supplies to the 1839 Meat Co. processing plant.

Due to NR's expanding programs and budgets, new Administrative Support staff are being hired to better distribute budget management workload across the team.

Other departments will benefit from new grants that serve to expand their activities, for improvement of operations, expansion of capacity, and/or provision of services to citizens.

Landfill budget has been increased to allow for the lease of necessary equipment and for the construction of a new cell to allow for continued operation of the landfill.

Key Trends and Challenges Impacting the Department

The expansion of responsibilities under the Intertribal Hunting and Fishing Reciprocal Agreement, which allows for citizens of the Five Tribes to hunt on each respective Tribe's reservation under treaty rights, will increase need for Wildlife Conservation staff to perform outreach, develop FAQs, police the reservation, and generate harvest reports. Since the dissolution of the Hunting & Fishing Compact with the state, this department's responsibilities have increased drastically. The addition of a Conservation Officer and Outreach Coordinator will help, but additional staff may be needed in the future to ensure adequate coverage of the Reservation.

As NR departments and programs expand and needed staff is hired, space has become a scarce resource, and staff in NR departments may be housed at different locations. Lack of a singular office space for NR departments is a challenge to efficient operations of programs.

Goals and Objectives

Land Mgmt & Conservation

Land Management & Agriculture: To provide maintenance and upkeep of tribal lands, a cattle herd, and a bison herd.

- ❖ Wildlife Conservation: To conduct wildlife conservation efforts on tribal lands, including the operation of fishing and hunting programming, conservation activities, outreach and education, and management of hunting and fishing resources across the reservation.
- ❖ Ethnobiology: To operate the Seed Bank and Native Plant Site/Heirloom Garden, including upkeep and harvesting of culturally significant seeds, performance of outreach and education activities, and distribution of seeds to citizens.
- ❖ Administrative Support: To provide for operational support including management of financial processes and Human Resources functions for the Natural Resources group.
- ❖ Environmental Programs: To administer programs that address Cherokee Nation's environmental concerns associated with the current and future quality of our land, water, and air, including monitoring, assessment, and mitigation activities under various programs.
- ❖ Geographic Information Systems (GIS): To provide all mapping and GIS services for the tribe and its governmental programs, utilizing industry best practices and software.

- ❖ Waste Management: To operate the Cherokee Nation landfill in Adair County in compliance with industry standards and regulations for Cherokee Nation citizens, various municipalities, and the public.
- ❖ Tribal Historic Preservation Office: To engage in government-to-government and other formal consultations for the purpose of ensuring the continued protection of cultural and historical resources located throughout Cherokee Nation’s area of interest, including those resources and sites located in our ancestral homelands, along the Trail of Tears, and within and around our present-day Reservation.
- ❖ Grants and Compliance: To manage both pre- and post-award processes associated with applying for and managing grant-funded and other special projects, including reporting and compliance processes.

Key Performance Measures

Secretary of Natural Resources			
	2023 Actual	2024 Budget	2025 Budget
Historic Cherokee Plant Seed Packets	8,813	10,000	9,600
Water Samples	138	138	138
Mapping Projects	2,020	1,300	1,310
Mapped Addressses	170	739	317
Online Mapp Views	34,213	110,000	150,000
Landfill In Tons Processed	19,092	23,117	25,000
National Historic Preservation Act of 1966 Section 106 Reviews	5,781	4,835	4,800

Figure 132 Secretary of Natural Resources Performance Measures

Secretary of Natural Resources Organizational Chart

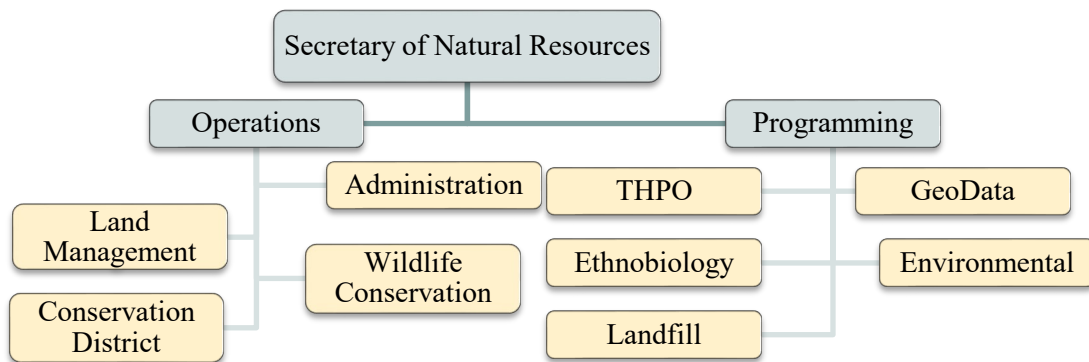


Figure 133 Secretary of Natural Resources Org Chart

Expenditures and Authorized Positions

The Secretary of Natural Resource’s funding is shown in the following table (see figure 134 below) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Department of Transportation Compact	\$ 12,441	\$ 76,000	\$ 76,000
DOI General	58,483	866,964	866,964
DOI Self Governance	1,336,159	1,492,157	2,027,006
Enterprise	2,371,640	7,195,600	7,419,311
EPA	1,821,869	2,523,720	2,051,686
Fed Other	1,233,983	-	-
HUD	772,214	1,017,255	1,017,255
IHS Self Governance Office	138,967	181,481	193,745
IHS Self Governance TEH	193,540	293,000	293,000
Indirect Cost	825,712	1,072,016	1,072,016
Motor Vehicle Tax	210,932	289,960	485,682
Private	1,893,903	3,033,833	1,097,805
Tribe Funded	2,186,411	4,232,118	4,917,195
USDA	980,399	16,176,233	43,202,782
Grand Total	\$ 14,036,654	\$ 38,450,337	\$ 64,720,447

Figure 134 Secretary of Natural Resources Funding by Funding Source

The table on the following page (see figure 135) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ADVERTISING	\$ 2,133	\$ 4,725	\$ 2,725
BUILDING LEASE	26,621	37,501	49,280
CAPITAL ACQ <5K	43,481	118,629	97,599
CAPITAL ACQUISITIONS	2,304,257	3,207,877	1,125,451
CLIENT SERVICES	845,487	13,961,319	37,275,884
CONTRACTS	1,398,230	7,954,523	7,374,184
CONTRIBUTIONS	-	3,230	13,231
DEPRECIATION	559,750	551,170	675,100
FOOD COST	11,325	24,885	29,885
INDIRECT COST	777,629	2,588,133	6,870,472
INSURANCE	75,948	96,484	97,294
INTEREST/DEBT SERVICE	18,846	21,500	21,500
INTERNET	23,448	31,410	31,310
LEASE EQUIPMENT	3,958	3,600	623,028
MAILING COST	31,559	19,245	34,245
OTHER EXPENSES	64,960	108,174	106,188
PRINTING/COPYING	6,913	19,881	21,456
PROPERTY TAXES	11,904	16,034	16,034
RECRUITMENT	386	-	-
REPAIRS/MAINT	255,574	432,189	415,429
RESERVED BY APPROPRIATION	-	480,000	401,557
SALARIES/FRINGE	5,206,216	6,130,094	6,999,404
SPACE COST	158,737	163,195	168,085
STAFF DEVELOPMENT	57,407	90,299	90,307
SUPPLIES	493,472	1,093,636	949,053
TELEPHONE	98,753	129,925	120,574
TRANSFERS	1,016,136	382,484	382,484
TRANSPORTATION	402,026	527,226	476,334
TRAVEL	83,310	159,035	162,153
UTILITIES	58,188	93,934	90,201
Grand Total	\$ 14,036,654	\$ 38,450,337	\$ 64,720,447
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
ENVIROMENTAL RESOURCES	23	22	25
ENVIR PROGRAMS	26	30	29
LANDFILL	9	9	10
NATURAL RESOURCES	24	22	19
WILDLIFE PROGRAM	4	5	8
SONR TOTAL	86	88	91

Figure 135 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			
	2023 Actual	2024 Budget	2025 Budget
Special Education	28	26	27
Master Apprentice Program	28	28	36
Cherokee Charter School enrollment	127	135	135
Speaker Housing Services	263	255	200
Cherokee language event participants	55,000	60,000	60,000
Word Translations (English to Cherokee)	250,000	300,000	135,000

Figure 136 Key Performance Measures – Language

Language Organizational Chart

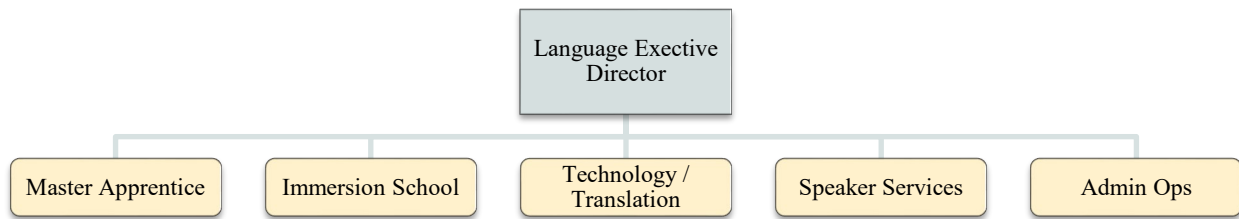


Figure 137 Language Org Chart

Expenditures and Authorized Positions

The Language’s funding is shown in the following table (see figure 138 below) by funding source.

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
Department of Education	\$ 769,700	\$ 1,056,632	\$ 765,725
DHHS General	1,121,843	827,582	-
DOI General	491,974	649,990	896,494
DOI PL 102-477	122,532	5,199,926	4,421,010
DOI Self Governance	354,677	562,890	706,690
HUD	31,763	475,000	475,000
Indirect Cost	527,905	497,089	786,080
Motor Vehicle Tax	37,516	180,526	184,370
Other	15,000	20,000	20,000
Private	49,318	65,194	20,682
State of Oklahoma	716,045	667,957	810,930
Tribe Funded	7,344,050	8,205,370	10,481,264
USDA	-	1,150,000	1,150,000
Grand Total	\$ 11,582,322	\$ 19,558,156	\$ 20,718,245

Figure 138 Language Funding by Funding Source

The table below (see figure 139) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BUILDING LEASE	\$ 1,800	\$ 1,200	\$ 1,200
CAPITAL ACQ <5K	166,171	182,366	167,593
CAPITAL ACQUISITIONS	166,549	1,586,000	186,000
CLIENT SERVICES	726,704	1,375,897	1,400,797
CONTRACTS	954,943	2,311,662	1,808,159
CONTRIBUTIONS	182,846	-	-
FOOD COST	75,329	138,408	138,278
INDIRECT COST	883,499	1,547,867	2,232,804
INSURANCE	120,136	79,150	80,700
INTERNET	6,741	16,600	15,350
LEASE EQUIPMENT	11,324	56,187	55,187
MAILING COST	407	5,825	5,705
OTHER EXPENSES	405	2,068	23,650
PRINTING/COPYING	60	22,497	22,147
RECRUITMENT	58,840	23,050	8,500
REPAIRS/MAINT	20,531	39,899	38,899
SALARIESFRINGE	5,663,618	10,218,004	12,650,604
SCHOLARSHIPS	103,506	79,000	79,000
SPACE COST	620,316	751,944	719,610
STAFF DEVELOPMENT	41,186	62,883	140,312
SUPPLIES	925,734	571,166	509,795
TELEPHONE	341,130	154,830	143,356
TRANSFERS	20,000	20,000	20,000
TRANSPORTATION	64,521	65,046	72,396
TRAVEL	246,645	134,904	86,500
UTILITIES	179,381	111,703	111,703
Grand Total	\$ 11,582,322	\$ 19,558,156	\$ 20,718,245
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
CULTURE	22	22	31
IMMERSION SCHOOL	109	115	117
MASTER APPRENTICE LANGUAGE	42	46	47
LANGUAGE TOTAL	173	183	195

Figure 139 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			
	2023 Actual	2024 Budget	2025 Budget
Recreation Center participants	71,572	85,852	100,124
Summer food benefits for children served	11,563	106,030	49,861
Woman, Infants, Children (WIC)	65,730	75,993	75,993
Woman, Infants, Children (WIC) Farmers Market	5,526	5,966	6,500
Smoking Cessation	16	83	91

Figure 140 Public Health Performance Measures

Public Health Organizational Chart

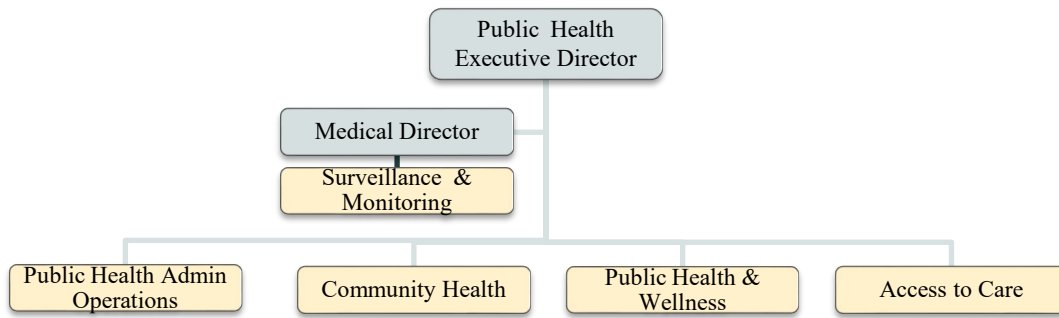


Figure 141 Public Health Org Chart

Expenditures and Authorized Positions

Funding Source	2023 ACTUAL	2024 BUDGET	2025 BUDGET
DHHS General	\$ 4,896,237	\$ 9,953,287	\$ 7,075,989
DOI Self Governance		100,000	100,000
IHS Self Governance Health	3,571,367	19,543,643	17,892,580
Private	20,914	17,073	
State of Oklahoma	188,127	218,625	176,383
Tribe Funded	26,526,846	48,623,879	51,087,069
USDA	11,187,825	35,465,970	10,916,232
Grand Total	\$ 46,391,316	\$ 113,922,477	\$ 87,248,253

Figure 142 Public Health Funding by Funding Source

The table on the following page (see figure 143) 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	2023 ACTUAL	2024 BUDGET	2025 BUDGET
BUILDING LEASE	\$ 63,810	\$ 143,980	\$ 102,300
CAPITAL ACQ <5K	4,717	29,021	882,000
CAPITAL ACQUISITIONS	26,547	-	-
CLIENT SERVICES	4,495,255	22,184,894	4,315,934
CONTRACTS	9,875,543	18,763,743	11,064,231
CONTRIBUTIONS	119,870	397,237	278,706
FOOD COST	4,622	30,500	55,500
INDIRECT COST	1,131,708	2,738,756	3,423,341
INSURANCE	5,287	5,176	10,176
INTERNET	4,544	7,700	17,650
LEASE EQUIPMENT	13,979	23,456	23,456
MAILING COST	21,582	129,409	13,330
OTHER EXPENSES	928	1,000	4,000
PRINTING/COPYING	13,071	512,269	43,292
PROPERTY TAXES	-	-	1,500
RECRUITMENT	712	250	2,300
REPAIRS/MAINT	575	-	-
RESERVED BY APPROPRIATION	-	35,106,354	44,950,960
SALARIES/FRINGE	8,375,835	13,783,725	14,075,231
SPACE COST	256,344	277,146	274,746
STAFF DEVELOPMENT	86,663	122,030	87,259
SUPPLIES	1,079,613	7,647,051	7,107,387
TELEPHONE	99,790	114,975	100,016
TRANSFERS	20,432,912	11,200,000	-
TRANSPORTATION	96,853	361,991	124,161
TRAVEL	169,863	338,714	281,677
UTILITIES	10,693	3,100	9,100
Grand Total	\$ 46,391,316	\$ 113,922,477	\$ 87,248,253
Authorized Positions	2023 ACTUAL	2024 BUDGET	2025 BUDGET
PUBLIC HEALTH	172	159	191
PUBLIC HEALTH TOTAL	172	159	191

Figure 143 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. Cherokee Nation is the largest tribal nation in the United States. Within the reservation, resides the seat of tribal government; the W.W. Keeler Complex near Tahlequah, Oklahoma, Cherokee Nation Reservation, the capital of the Cherokee Nation.

With more than 467,000 citizens, over 11,000 employees, about 45,000 acres of conservation lands, 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. Cherokee Nation is one of the largest employers in northeastern Oklahoma.

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. 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 467,000 citizens estimated for 2025 as shown in the following chart below (see figure 144).

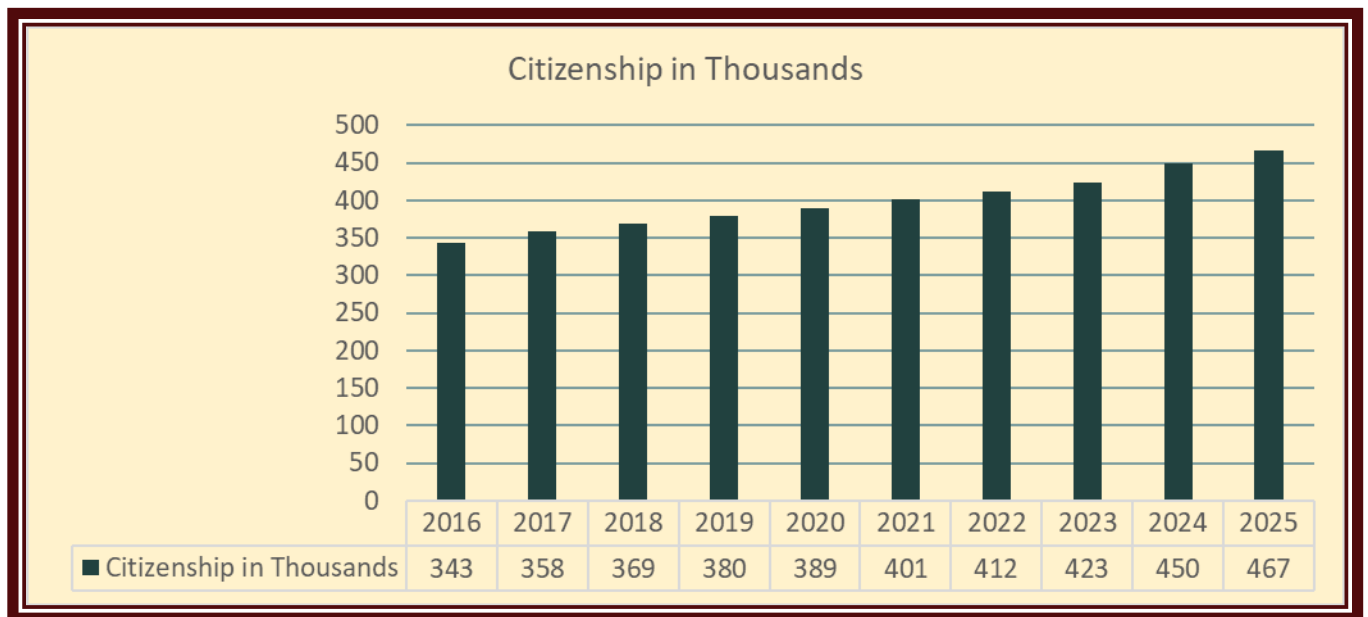


Figure 144 Tribal Citizenship

Cherokee Nation Citizens are located throughout the United States and abroad. The next two maps indicate Tribal Citizenship information both within the reservation and its contiguous counties as well as the United States (see figures 145 and 146).

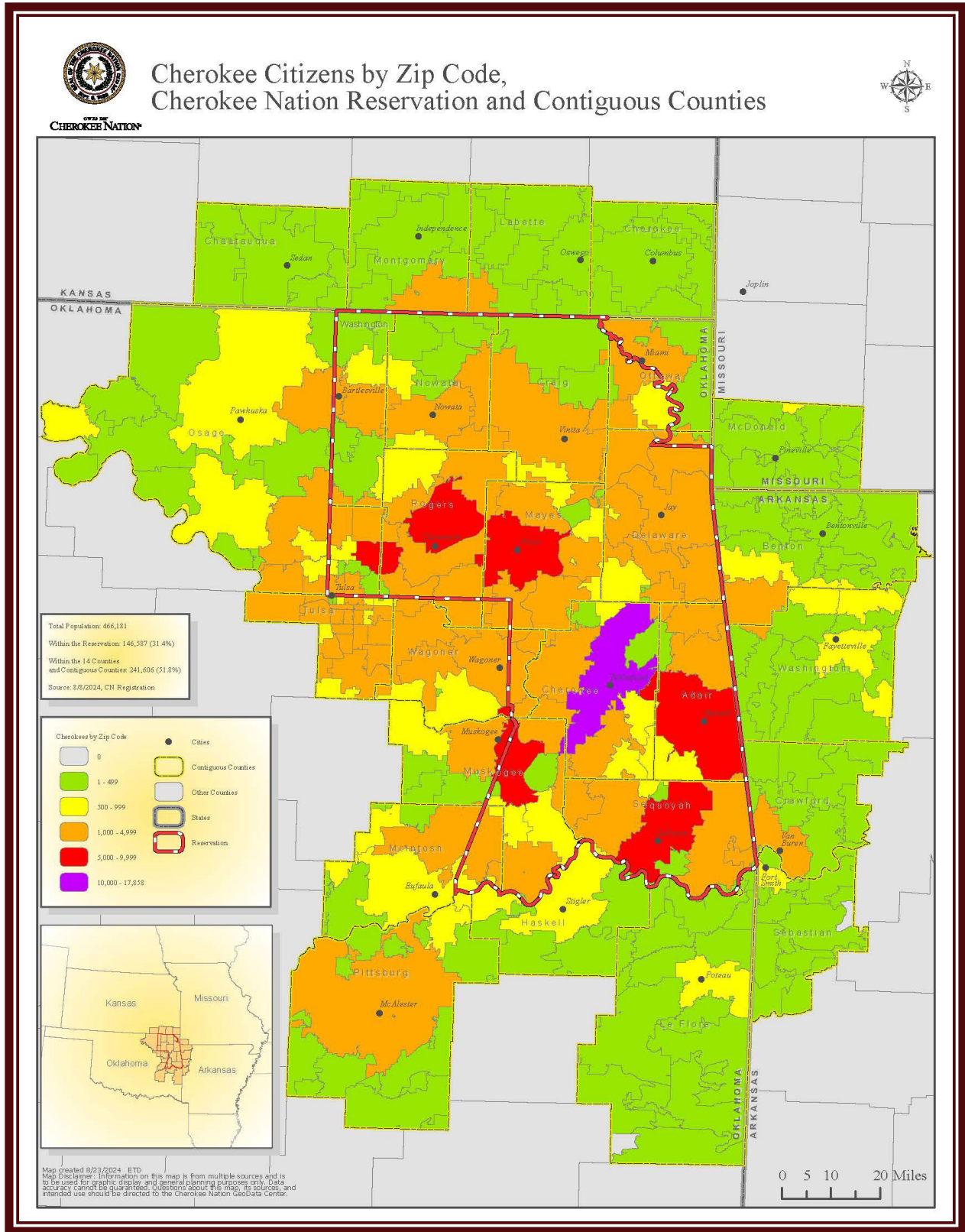


Figure 145 Tribal Citizenship by Zip Code Reservation and Contiguous Counties

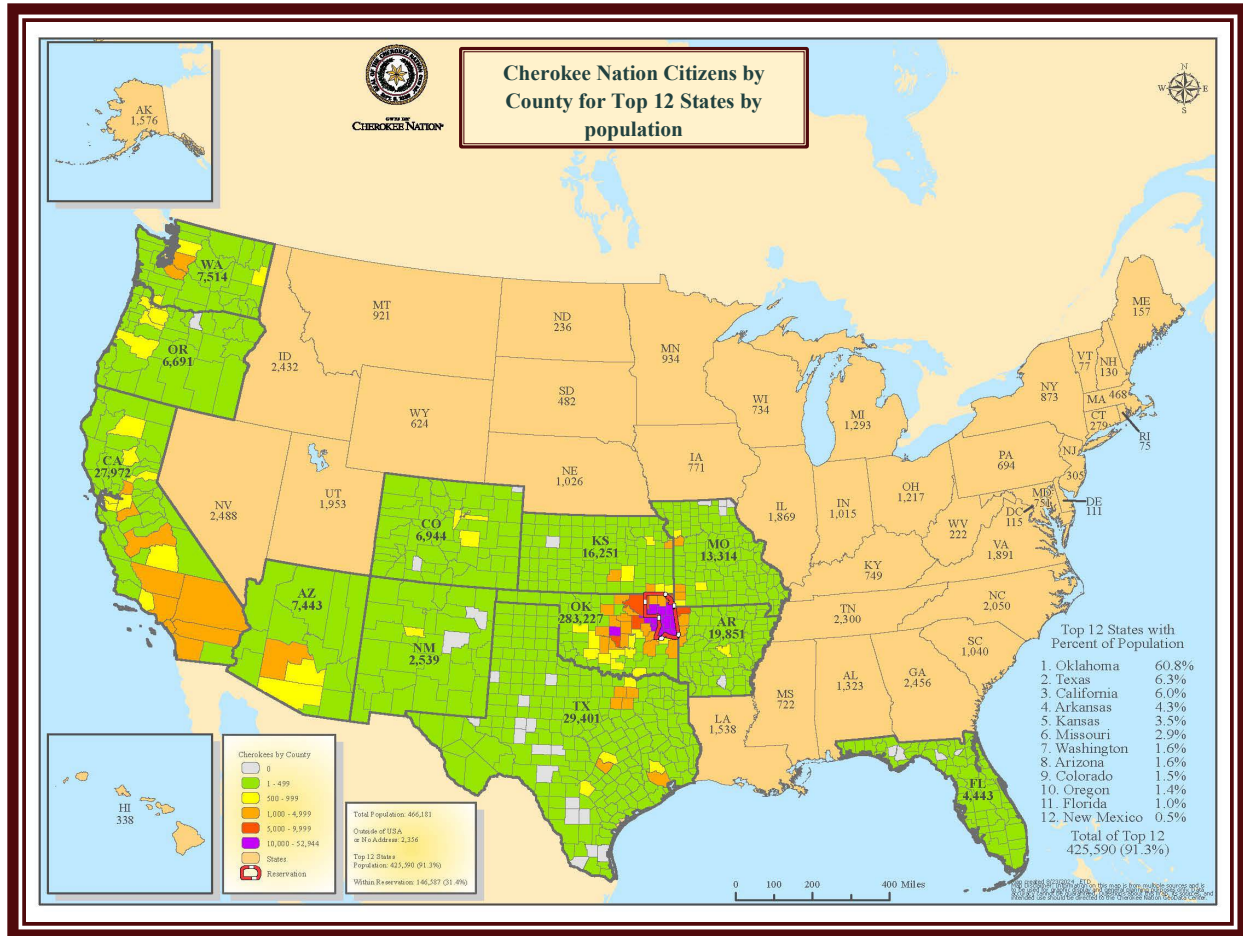


Figure 146 Tribal Citizenship by County for Top 12 US States

Cherokee Nation Reservation – In 1835 the United States of America and the Cherokee Nation ratified the Treaty of New Echota. In that Treaty, the Cherokee Nation and its Citizens were granted a Tribal Reservation Area in what is now Northeast Oklahoma. These treaty rights were reaffirmed by the U.S. Supreme Court in July 2020 in *McGirt v Oklahoma* and subsequent *Hogner* decision.

In May of 2024 the Tribal Council of the Cherokee Nation approved an updated Council District Map. This updated map redistributed the existing 15 districts within the Cherokee Nation Reservation. The Cherokee Nation Reservation District Map is on the following page (see figure 147).

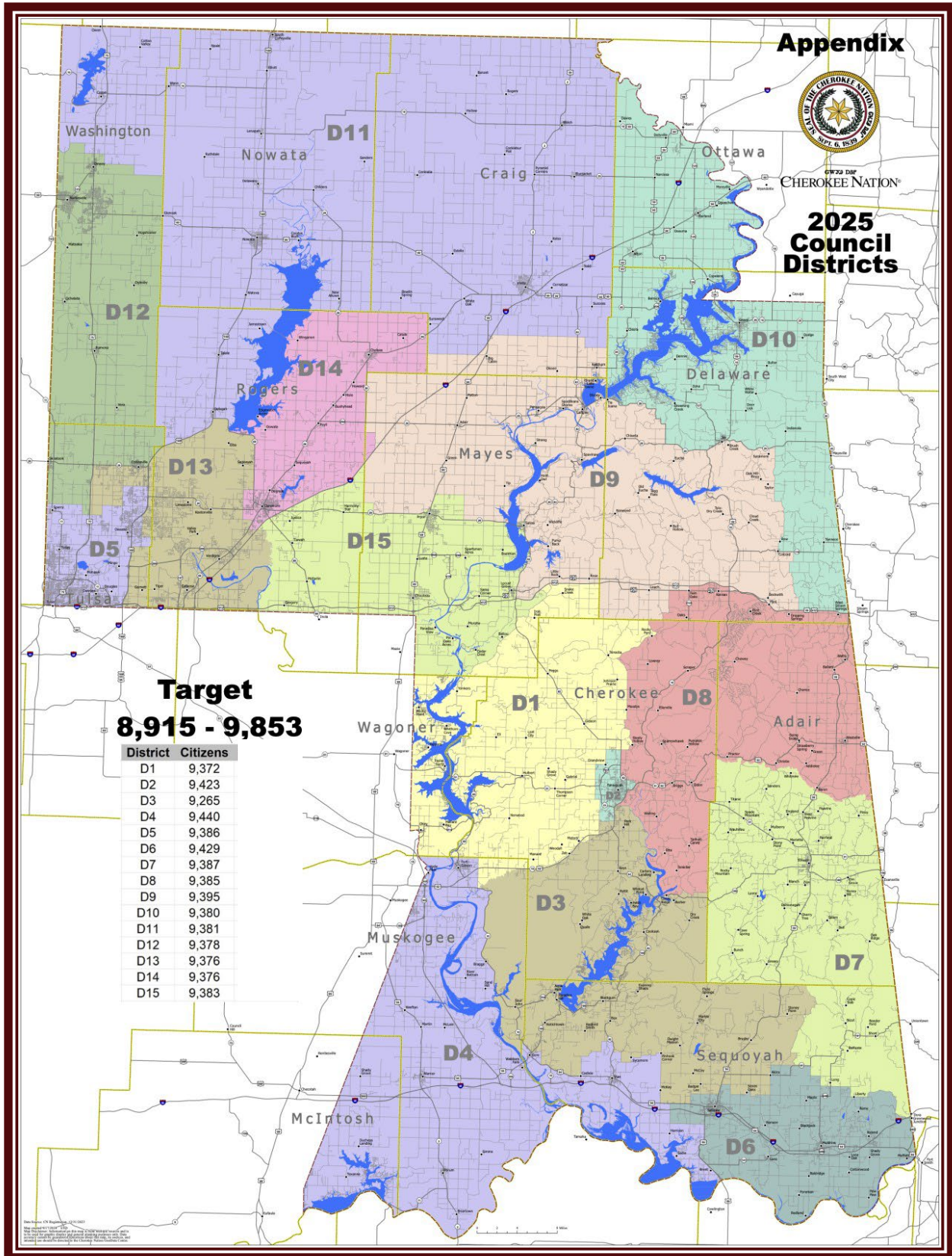


Figure 147 Cherokee Nation Reservation District Map 2025

In recent years, programs have been introduced to benefit all Cherokee Nation Citizens. Most services are available exclusively to citizens residing within the Cherokee Nation Reservation. However, there are exceptions. Healthcare facilities provide services to all individuals, with limitations, regardless of their citizenship or Native status. Similarly, the Roads and Sanitation Department operates under funding that supports roadwork and sanitation services available to all Oklahoma residents in the area. Since some of these programs impact both Native and non-Native residents, it is essential to have a comprehensive understanding of life within the reservation. The chart below provides demographic and other relevant information about the Cherokee Nation Reservation. (see figure 148-151).

Demographic Information	
Total population within the Cherokee Nation Reservation (Cherokee Citizen and Non-citizen)	512,883
Median Age (years) within the Cherokee Nation Reservation (Cherokee Citizen and Non-citizen)	38.5
Percent of the population 75 years and over within the Cherokee Nation Reservation (Cherokee Citizen and Non-citizen)	7.10%
Cherokees Nation Citizens living on the Reservation	140,350
Total Cherokee Nation Citizens	467,346
Median Home Price within in the Cherokee Nation Reservation (Cherokee Citizen and Non-citizen)	\$200,000 to \$299,999

Figure 148 Demographic Info Data Source:U.S. Census Bureau https://data.census.gov/profile/Cherokee_OTSA_OK?g=2500000US5550

Income by type of family within the Cherokee Nation Reservation (Cherokee Citizen and Noncitizen)	
Families	70,714
Married-couple families	84,991
Nonfamily households	33,816

Figure 149 Income by type Data Source: U.S. Census Bureau https://data.census.gov/profile/Cherokee_OTSA_OK?g=2500000US5550

Civilian labor force within the Cherokee Nation Reservation (Cherokee Citizen and Noncitizen)	
Employed	55.30%
Unemployed	3.10%
Armed Forces	0.20%
Not in labor force	41.40%

Figure 150 labor force Data Source: U.S. Census Bureau https://data.census.gov/profile/Cherokee_OTSA_OK?g=2500000US5550

Average Weather Patterns Within the Cherokee Nation Reservation	
Annual number of days max temp is >100°F	9.21
Annual number of days min temp is <32	82.79
total number of tornadoes (1951-2021)	774
Annual length of growing season	208.29
Annual percentage of sunshine (2006-2020)	63%
Record High	118
Record Low	-31

Figure 151 Weather Patterns Data Source: Oklahoma Climatological Survey, County Climate Summaries <https://www.ou.edu/ocs/oklahoma-climate/county-climatologies>

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 574 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, LLC

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.

FT— Full Time

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 through 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.

PT—Part Time

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.

SLFRF—State & Local Fiscal Recovery Fund

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