

# Cherokee Nation

Tahlequah, Oklahoma



Fiscal Year 2023

Approved Comprehensive Annual Budget



FORGING A  
LEGACY

SEVEN DECADES OF CHEROKEE FELOWSHIP • SEPT. 6, 1839

TOGETHER  
COMMUNITY • FAMILY • CULTURE



# Table of Contents

## INTRODUCTION & OVERVIEW ..... 3

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

## FINANCIAL STRUCTURE, POLICY AND PROCESS..... 26

ORGANIZATIONAL CHART OF THE CHEROKEE NATION .....	26
FUND DESCRIPTIONS & FUND STRUCTURE .....	27
DEPARTMENTAL/FUND RELATIONSHIP .....	30
BASIS OF ACCOUNTING.....	30
BASIS OF BUDGETING .....	30
FINANCIAL POLICIES.....	31
BUDGET PROCESS .....	33

## FINANCIAL SUMMARIES ..... 35

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

## CAPITAL & DEBT ..... 46

CAPITAL EXPENDITURES.....	46
IMPACT OF CAPITAL INVESTMENTS ON OPERATING BUDGET .....	49
DEBT.....	50

## DEPARTMENTAL INFORMATION ..... 50

POSITION SUMMARY SCHEDULE .....	50
DEPARTMENT DESCRIPTIONS .....	52
<i>Office of the Principal Chief</i> .....	52
<i>Tribal Council</i> .....	55
<i>Tribal Courts</i> .....	57
<i>Other Boards and Commissions</i> .....	60
<i>Office of the Attorney General</i> .....	61
<i>Education Services</i> .....	63
<i>Health Services</i> .....	68

<i>Financial Resources</i> .....	72
<i>Transportation &amp; Infrastructure</i> .....	75
<i>Human Resources</i> .....	78
<i>Management Resources</i> .....	80
<i>Commerce Services</i> .....	84
<i>Human Services</i> .....	88
<i>Government Resources</i> .....	97
<i>Marshal Service</i> .....	101
<i>Gaming Commission</i> .....	106
<i>Information Technology</i> .....	109
<i>Career Services</i> .....	113
<i>Housing Authority of the Cherokee Nation</i> .....	118
<i>Tax Commission</i> .....	120
<i>Election Commission</i> .....	122
<i>Cherokee Publications</i> .....	125
<i>Secretary of Natural Resources</i> .....	128
<i>Language</i> .....	132
<i>Public Health</i> .....	137

## DOCUMENT-WIDE CRITERIA ..... 141

STATISTICAL/SUPPLEMENTAL SECTION .....	141
GLOSSARY .....	145





# Introduction & Overview

## Executive Summary

The Comprehensive Budget of the Cherokee Nation (Nation) for the fiscal year October 1, 2022 through September 30, 2023 was submitted to Tribal Council on July 29, 2022. 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 will begin on Tuesday, September 06, 2022. The budget must pass the budget hearings prior to advancing to the Tribal Council meeting scheduled for Monday, September 12, 2022.

The budget process will be finalized when the Tribal Council meets on Monday, September 12, 2022 to approve the proposed LA along with the Comprehensive Budget for Fiscal Year 2023 (FY23). The final vote will occur on this day. If passed at the Tribal Council meeting, then the Principal Chief has up to five days to sign or veto the LA. If the act is not signed or vetoed by the end of those five days, the act is automatically enacted.

### *Financial Goals and Objectives*

The development, review and consideration of the FY23 Comprehensive Budget was completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the Nation's mission, goals and financial policies.

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

- ❖ Cash reserve fund budgeted at the 1.75% of the original operating budget to be used as a stabilization fund. This amount includes the \$5M Line of Credit as established by LA 05-02 as amended by LA 28-04.
- ❖ Dividends budgeted at \$75.9M. A portion of which is set aside for contract health services for our citizens, and to fund the Cherokee Nation Sovereign Wealth Fund.
- ❖ The emergency reserve fund budgeted at \$3.4M.
- ❖ MFT Scholarships budgeted at \$15.1M for FY23.

### *Strategic Planning*

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

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

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

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

The Nation is composed of 25 departments each led by an Executive Director with assistance from various Directors, Managers, Supervisors, and Support Staff. Each department is united through a broad goal developed by the Nation's Mission Statement. There was a new Public Health Department created for FY23, which combined preventative and public health programs under one umbrella.

#### *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.

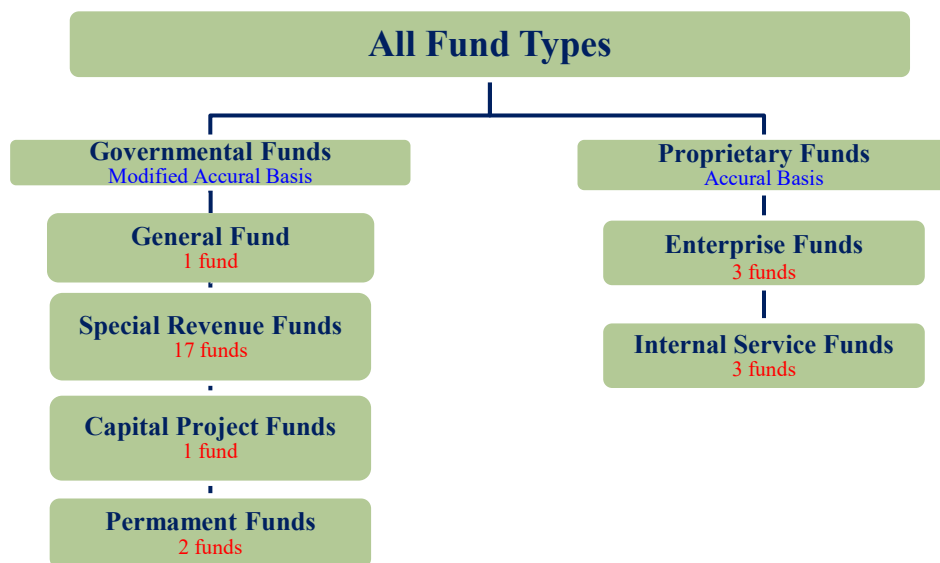
One proposal, created by Chief Hoskin and passed by Tribal Council is the Cherokee Nation Historic Registry Act, which would provide framework for identifying, protecting, and preserving properties of historical significance. The Registry Act will create a registry of historic sites. It enables the Cherokee 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. In FY23, Planning and Development will begin working on construction of a new hospital building in Tahlequah, Ok. Groundbreaking should take place in early 2023 in a lot adjacent to the Cherokee Nation Outpatient Health Center that was completed almost 3 years ago.

#### *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 11 governmental accounting fund types. Each fund type and the number of individual funds operated and utilized by the Cherokee Nation for FY23 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 FY23 proposed budget, the budget has no surplus available.

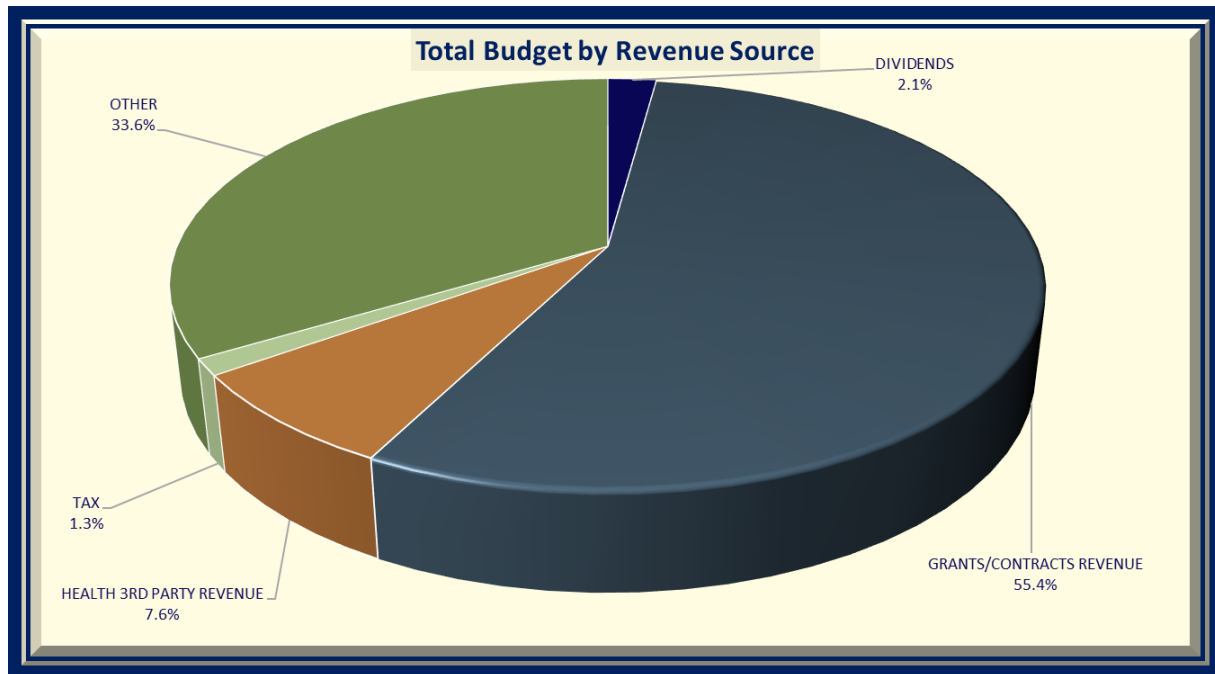


Figure 2 Total Budget by Revenue Source

As shown in the pie chart above (see figure 2 above) and the table below (see figure 3 below), Grants/Compacts, Other and Health 3<sup>rd</sup> Party revenues represent 96.6% 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	\$ 75,861,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,861,847	2.1%
GRANTS/CONTRACTS REVENUE	-	1,968,447,345	-	-	-	-	\$ 1,968,447,345	55.4%
HEALTH 3RD PARTY REVENUE	-	268,550,924	-	-	-	-	\$ 268,550,924	7.6%
TAX	45,760,601	-	-	-	-	-	\$ 45,760,601	1.3%
OTHER	251,432,587	395,760,454	453,732,556	9,100	87,788,089	2,866,698	\$ 1,191,589,484	33.6%
<b>TOTAL</b>	<b>\$ 373,055,035</b>	<b>\$ 2,632,758,723</b>	<b>\$ 453,732,556</b>	<b>\$ 9,100</b>	<b>\$ 87,788,089</b>	<b>\$ 2,866,698</b>	<b>\$ 3,550,210,201</b>	<b>100.0%</b>

Figure 3 Total Revenue Sources by Fund

### Grants/Compacts Revenues

Grants and compacts revenue is the largest source of revenue for the Nation. This is approximately 55.4% 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 FY22 funding levels. Grants and compact revenues are adjusted throughout the fiscal year as better information becomes available from the granting agency.

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

### Other Revenues

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

### Health 3<sup>rd</sup> Party Revenues

Health 3<sup>rd</sup> 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

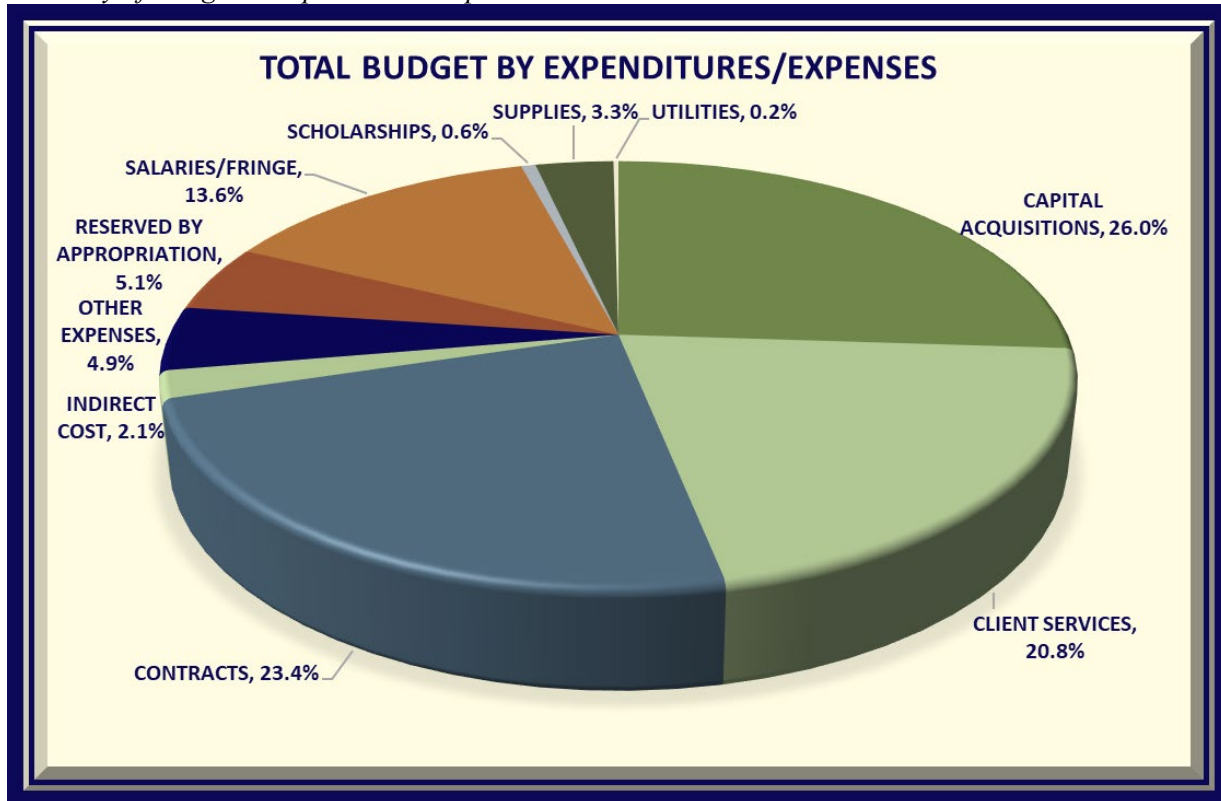


Figure 4 Total Budgeted Expenditures/Expenses

The pie chart above (see figure 4 above) and the table following (see figure 5 below) shows total expenditures/expenses are expected to exceed \$3.5B in FY23. The expenditures/expenses are categorized in broad categories for ease of viewing in this report. Detailed information by line item can be found on the [www.cherokee.org](http://www.cherokee.org) website.

Expenditures/Expenses	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	PERMANENT FUND	INTERNAL SERVICE FUND	ENTERPRISE FUND	GRAND TOTAL	% OF TOTAL
CAPITAL ACQUISITIONS	\$ 8,129,191	\$ 459,564,287	\$ -	\$ 3,458,518	\$ 100,000	\$ 452,900,456	\$ 924,152,452	26.0%
CLIENT SERVICES	5,788,380	733,481,719	-	-	307,257	-	\$ 739,577,356	20.8%
CONTRACTS	59,432,490	756,810,420	1,770	13,420,264	202,000	280,000	\$ 830,146,944	23.4%
INDIRECT COST	8,224,489	64,506,641	-	-	133,023	152,100	\$ 73,016,253	2.1%
INTEREST/DEBT SERVICE	-	-	-	-	35,041	-	\$ 35,041	0.0%
OTHER EXPENSES	48,004,261	103,588,346	-	19,182,803	1,453,272	-	\$ 172,228,682	4.9%
RESERVED BY APPROPRIATION	173,785,698	6,165,722	-	-	-	-	\$ 179,951,420	5.1%
SALARIES/FRINGE	49,967,492	383,988,875	-	49,974,305	593,805	-	\$ 484,524,477	13.6%
SCHOLARSHIPS	16,442,435	5,283,152	7,330	-	-	-	\$ 21,732,917	0.6%
SUPPLIES	3,139,412	112,691,096	-	1,272,412	35,000	200,000	\$ 117,337,920	3.3%
UTILITIES	141,187	6,678,465	-	479,787	7,300	200,000	\$ 7,506,739	0.2%
Grand Total	\$ 373,055,035	\$ 2,632,758,723	\$ 9,100	\$ 87,788,089	\$ 2,866,698	\$ 453,732,556	\$ 3,550,210,201	100.0%

Figure 5 Expenditures/Expenses by Category

The largest expenditure/expense for the Nation is Capital Acquisitions, which account for 26.0% of the Nation's budget. The second largest category of expenditure/expense is Contracts. This category

accounts for 23.4% of the Nation's budgeted expenditures/expenses. The third largest category of expenditure/expense is Client Services at 20.8%.

#### *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 \$199.8M of fund balance in the General Fund to accomplish the objectives of the FY23 budget. These amounts are shown as "carryover" in the detail line items of this budget package. Special Revenue Fund accounts for and reports specific revenue sources that are restricted or committed to expenditures for specific purposes. The restrictions are driven by the grant from the awarding agency.

The Nation has a Cash Reserve requirement of 1.75% of the original operating budget of each fiscal year to be used as a stabilization fund established by LA 05-02. This Act was amended by LA 28-04 which established a \$5M line of credit as part of the 1.75% reserve. The Acts do not commit specific uses of the reserve; therefore, the fund balance is shown as unassigned in the General Fund. For the FY23 budget, the cash reserve is appropriated at \$40.4M. The Nation is in compliance with the cash reserve.

#### *Summary of Short-Term Financial and Operational Policies*

In developing the FY23 budget, the Treasurer provided these short-term financial and operational policies to guide the budget process. The objectives of this budget are to maintain service levels and currently filled positions to the greatest extent possible. With the economic downturn resulting from the COVID 19 Pandemic there was an anticipated funding shortfall and lower General Fund Revenues in FY23. The FY23 General Fund Budgets were to be prepared at the same funding levels as FY22 budgets. Indirect Cost Pool Budgets were to be budgeted flat with previous year's budgets. Internal Lease Pool and Grant Budgets were projected to remain flat or base the grant revenue level at anticipated levels. The following cost containment measures were suggested as ways for the programs to manage their budgets.

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

#### *Awards*

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Nation for its Comprehensive Budget for the fiscal year beginning October 1, 2020. This award represents a significant achievement, and this is the seventh 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. At this time, we have not received the award for our budget beginning October 1, 2021, but we do anticipate receiving it. 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 FY21 Comprehensive Annual Financial Report (Annual Report) was the twenty first consecutive time the Nation has received this award. The Nation will submit the FY22 Annual Report to determine its eligibility.

The Nation also received the GFOA Popular Annual Financial Reporting Award. The FY21 Popular Annual Financial Report (PAFR) was the tenth consecutive time the Nation received this distinguished award. The Nation will submit the FY22 PAFR to determine its eligibility.

*Acknowledgements*

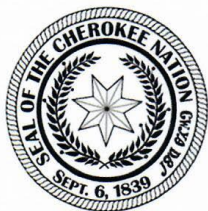
The preparation of this report could not have been accomplished without the efficient and dedicated services of the Principal Chief, the Deputy Chief, each Department, Executive Director and the entire staff of the Nation. I want to express my appreciation to them for their assistance.

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

Wado,

Janees M. Taylor  
Treasurer

## Transmittal Letter



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**CHEROKEE NATION®**  
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**Chuck Hoskin Jr.**  
*Principal Chief*  
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**Bryan Warner**  
*Deputy Principal Chief*  
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July 29, 2022

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 2023 (FY23). 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 FY23 budget quickly and easily, as your busy schedules allow. To support the summary, you will be provided USB drives that contain the following documents:

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

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

Sincerely,

Janees M. Taylor  
Treasurer

Enclosures

Figure 6 Transmittal Letter to Tribal Council

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

### **Strategic Goals and Strategies**

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

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

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

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

### **Short Term Factors and Budget Guidelines**

The Cherokee Nation recognizes the importance of sound financial planning, as well as, the technical relationship of the financial structure to achieving the Nation's organizational mission. In developing the budget for FY23, 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 FY22, even though there is decrease in Grant Revenue for FY23. This decrease is mainly due to the spenddown of ARPA funding. Some new programs were awarded at the end of FY22 and are fully funded for FY23. Some of these new programs have also allowed the Nation to increase the full time equivalent (FTE) count for FY23.

The operational budgets for General Fund and Internal Service Fund should be submitted based on FY22 funding levels, recurring costs only, as approved in the Original Comprehensive Budget for FY22. 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 FY22 levels. Any one-time funding (non-recurring) received for projects in FY22 and prior should not be submitted as part of the operating budget. For grants and compacts, the revenue levels for FY23 are widely unknown at this time. The FY23 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 FY22 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 FY23 budget were provided as follows:

- ❖ **Salary increases** - The payroll worksheet has been updated to include all position descriptions as available through the HR system on March 24, 2022 for use in preparation of the FY23 budget request. For the FY23 Comprehensive Budget, the Executive Order 2021-09 instituted an increased minimum wage for employees employed by the Nation to be paid no less than \$12.00 per hour.
  - A calculation line is included in the payroll worksheet for the total impact of a potential 3% increase in salaries as it applies to the merit process. When completing the payroll worksheet, list current employees with a code of “E” for existing. You should list all vacant (budgeted in FY22, but unfilled at this time) positions with a code of “V” for vacant. The employee code “N” should only be used for positions that are being requested for the first time in FY23 OR for any requests made but not approved in FY22. Any new employee requests are subject to additional requests for justification and/or rationalization.
- ❖ **Christmas Bonus** - The estimated payout of each Christmas bonus should be budgeted on the employee’s home Accounting Unit (AU). The estimated amount for regular full time (FT) is \$1,000 and regular part time (PT) is \$500. This amount should be absorbed into each existing budget.
- ❖ **Fringe Rates** - The fringe rates being used to prepare the FY23 budgets have been updated. The fringe rates for Regular PT/ ACA, Temporary FT/ACA, Temporary PT/ACA, and Contract PT/ACA which may be used for eligible employees who work an average of thirty or more hours per week and may be eligible for medical insurance as determined. The rates are as follows (see figure 7 below):

❖ Series/Status	❖ Fringe %
❖ Regular Full Time (FT)	❖ 33.30%
❖ Regular Part Time (PT)	❖ 12.60%
❖ Regular Part Time (PT)/ACA	❖ 32.10%
❖ Temporary FT or PT	❖ 8.40%
❖ Temporary FT/ACA or PT/ACA	❖ 27.90%
❖ Contract PT/ACA	❖ 32.10%
❖ Tribal Council/Supreme Court	❖ 25.40%

Figure 7 Fringe Status and Rates

- ❖ **Anticipated Turnover** - Adjustments for anticipated turnover should be documented on the budget form by using an additional line, not by adjusting the annual hours or the percentage of hours to be charged to each AU. Anticipated turnover is limited to use only by programs currently approved to use the adjustment by the Budget Office. The line for anticipated turnover has been added to the bottom of each payroll worksheet. If your AU requires the use of anticipated turnover, you will need to adjust the percentage of turnover in the cells for that line item. The formula has been provided along with a comment box explaining what needs to change. If your program does not need anticipated turnover or is not approved for use, no changes will be required to that line item.

- ❖ **Indirect Cost Rate** – Since the indirect cost rate (IDC) for the current year has not yet been approved, the IDC rate to be used for the FY23 Comprehensive Budget is 11.70%.
- ❖ **Space Cost Rate** –FY23 budget rates are the following. Office rates for all buildings are \$16.12 per square foot and warehouse rates are \$8.55 per square foot.

### Budget Presentation

This is the Cherokee Nation 2023 Budget Presentation for the Principal Chief's proposed budget. FY23's budget consists of 25 Departments. Departments include Tribal Government, Service Departments, Resource Departments and Boards and Commissions (see figure 8 below). These departments directly oversee the operations of the Nation and each Executive Director has varying numbers of funding sources and programs to oversee.

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

Figure 8 Departments Listing

Now we will look at the Proposed Comprehensive Budget in the chart on the following page (see figure 9 on the following page). The Proposed Comprehensive Budget consists of an Operating budget of \$2.98B and a Capital budget of \$569.3M, the two budgets combined create a total Comprehensive Budget amount of \$3.5B.

# PROPOSED COMPREHENSIVE BUDGET

## OPERATING = \$2.98B CAPITAL = \$569.3M

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2023 July 28, 2022								
Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	284,330,282	19,425,019	303,755,301	282,022,027	7,273,881	14,459,393	303,755,301	-
Motor Fuels Tax Funding Srce	10,985,384	19,348,346	30,333,730	20,755,427	73,303	9,505,000	30,333,730	-
Motor Vehicle Tax Funding Srce	37,825,564	1,140,440	38,966,004	37,572,428	877,305	516,271	38,966,004	-
Permanent Fund Funding Source	9,100	-	9,100	9,100	-	-	9,100	-
DOI General Funding Source	19,380,546	-	19,380,546	17,740,246	1,640,300	-	19,380,546	-
DOI Self Gov Funding Source	36,607,914	79,600	36,687,514	34,661,149	2,016,365	10,000	36,687,514	-
DOI Self Gov Roads Funding Src	-	-	-	-	-	-	-	-
Dept of Transportation Fnd Src	83,009,087	-	83,009,087	82,653,716	255,371	100,000	83,009,087	-
DOI PL102-477 Funding Source	407,665,453	-	407,665,453	358,978,706	2,547,070	46,139,677	407,665,453	-
IHS Self Gov Health Funding Sr	815,494,675	-	815,494,675	749,850,545	46,902,979	18,741,151	815,494,675	-
IHS Self Gov TEH Funding Src	26,090,941	-	26,090,941	25,746,586	344,355	-	26,090,941	-
IHS Self Gov Offic Funding Src	386,587	-	386,587	351,067	35,520	-	386,587	-
IHS Discretionary Funding Srce	150,000	-	150,000	100,000	-	50,000	150,000	-
DHHS General Funding Source	82,410,109	678,560	83,088,669	77,387,663	5,701,006	-	83,088,669	-
USDA Funding Source	24,441,483	1,025,691	25,467,174	24,634,909	832,265	-	25,467,174	-
Dept of Education Funding Srce	1,248,426	87,222	1,335,648	1,227,226	88,422	20,000	1,335,648	-
HUD Funding Source	69,201,765	1,602,501	70,804,266	67,736,707	265,058	2,802,501	70,804,266	-
Housing Proceeds Funding Src	-	-	-	-	-	-	-	-
EPA Funding Source	2,309,939	-	2,309,939	2,100,747	209,192	-	2,309,939	-
Dept of Labor Funding Source	12,398,723	-	12,398,723	11,429,389	969,334	-	12,398,723	-
Department of Treasury Fund Sr	1,023,377,070	-	1,023,377,070	1,021,157,960	1,969,110	250,000	1,023,377,070	-
Federal Other Funding Source	17,049,105	147,587	17,196,692	16,536,386	656,099	4,207	17,196,692	-
State of Oklahoma Funding Srce	884,367	-	884,367	825,274	59,093	-	884,367	-
Private Funding Source	6,746,372	-	6,746,372	6,736,204	10,168	-	6,746,372	-
Indirect Cost Pool Funding Src	82,302,528	6,750	82,309,278	82,309,278	-	-	82,309,278	-
Fringe Pool Funding Source	-	-	-	-	-	-	-	-
Internal Lease Pool Funding Sr	5,478,811	-	5,478,811	5,478,811	-	-	5,478,811	-
Enterprise Funding Source	1,166,891	1,699,807	2,866,698	2,733,675	133,023	-	2,866,698	-
Other Funding Source	268,000	17,000	285,000	280,066	4,934	-	285,000	-
Debt Service Funding Source	-	-	-	-	-	-	-	-
Capital Projects Funding Sourc	406,392,879	47,339,677	453,732,556	453,580,456	152,100	-	453,732,556	-
Total	3,457,612,001	92,598,200	3,550,210,201	3,384,595,748	73,016,253	92,598,200	3,550,210,201	-

Figure 9 Proposed Comprehensive Budget before Budget Hearings FY23

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 29th. The following are items to note on changes from FY22 to FY23:

- ❖ Although this budget is being submitted as the largest ever presented, it should be noted that it is due, in part, to one time, restricted Financial Recovery Fund and COVID 19 related funding and not an increase in discretionary revenue.
- ❖ The new Durbin Feeling Language Center should be up and running in FY23, as there was a delay in all construction in FY21 and FY22 due to COVID. Mr. Feeling's lifelong commitment to saving the Cherokee language will live on for many generations to come through our new language department.
- ❖ The Cash Reserve Fund is in full compliance with LA 05-02 and all subsequent amendments for a total reserve of \$40.4M.
- ❖ Scholarships through Motor Fuels Tax is in full compliance with LA 03-12 and all subsequent amendments for a scholarship budget of \$15.1M.

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

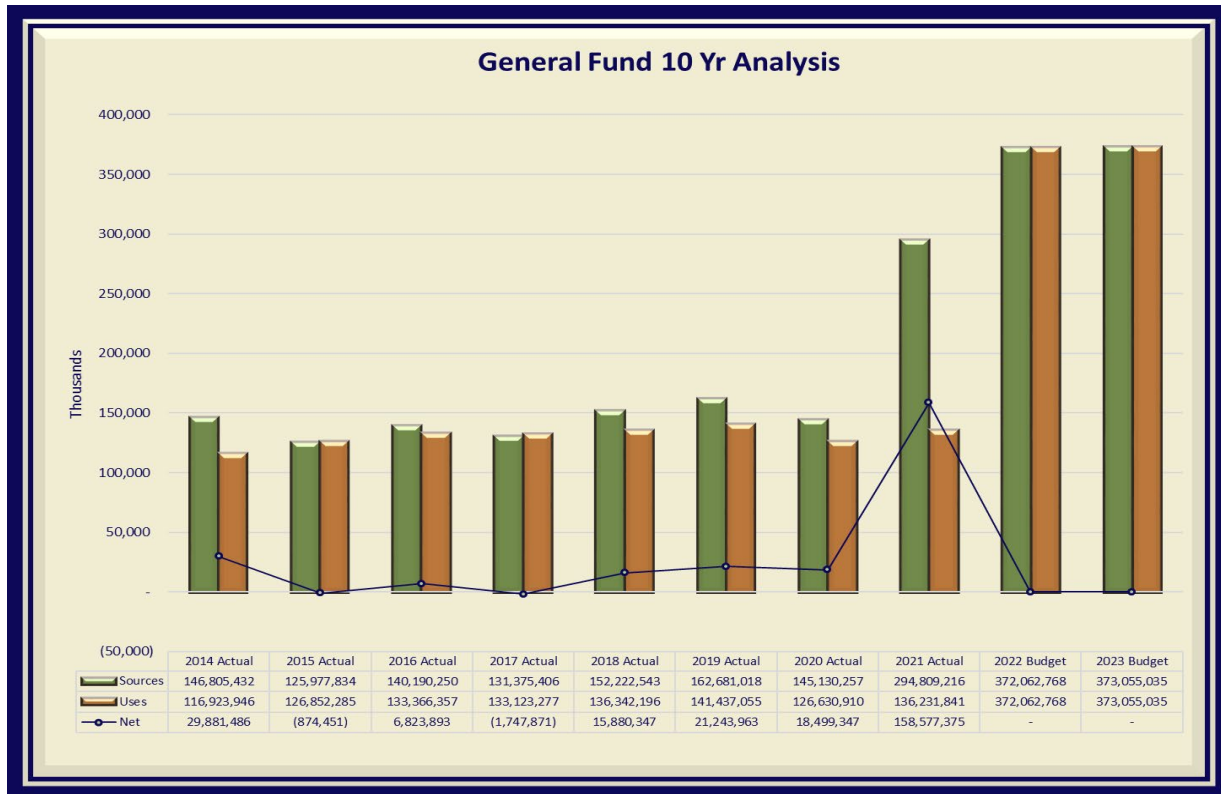
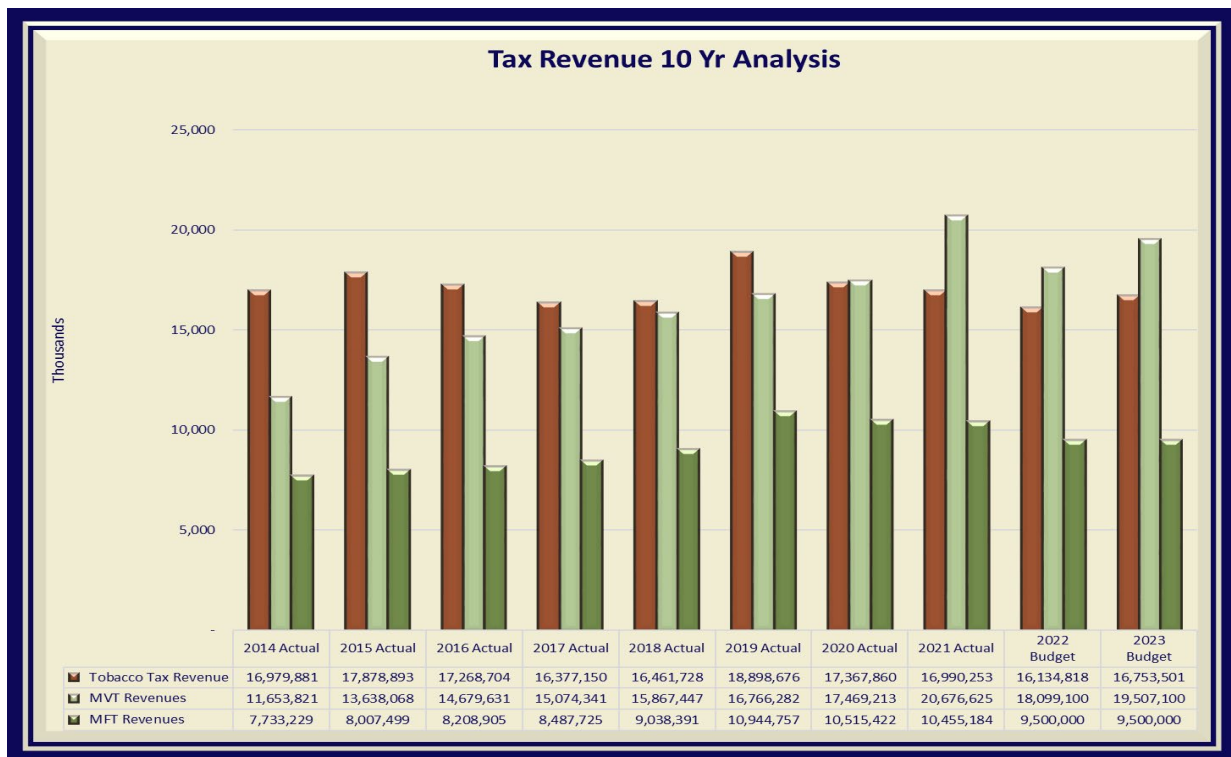


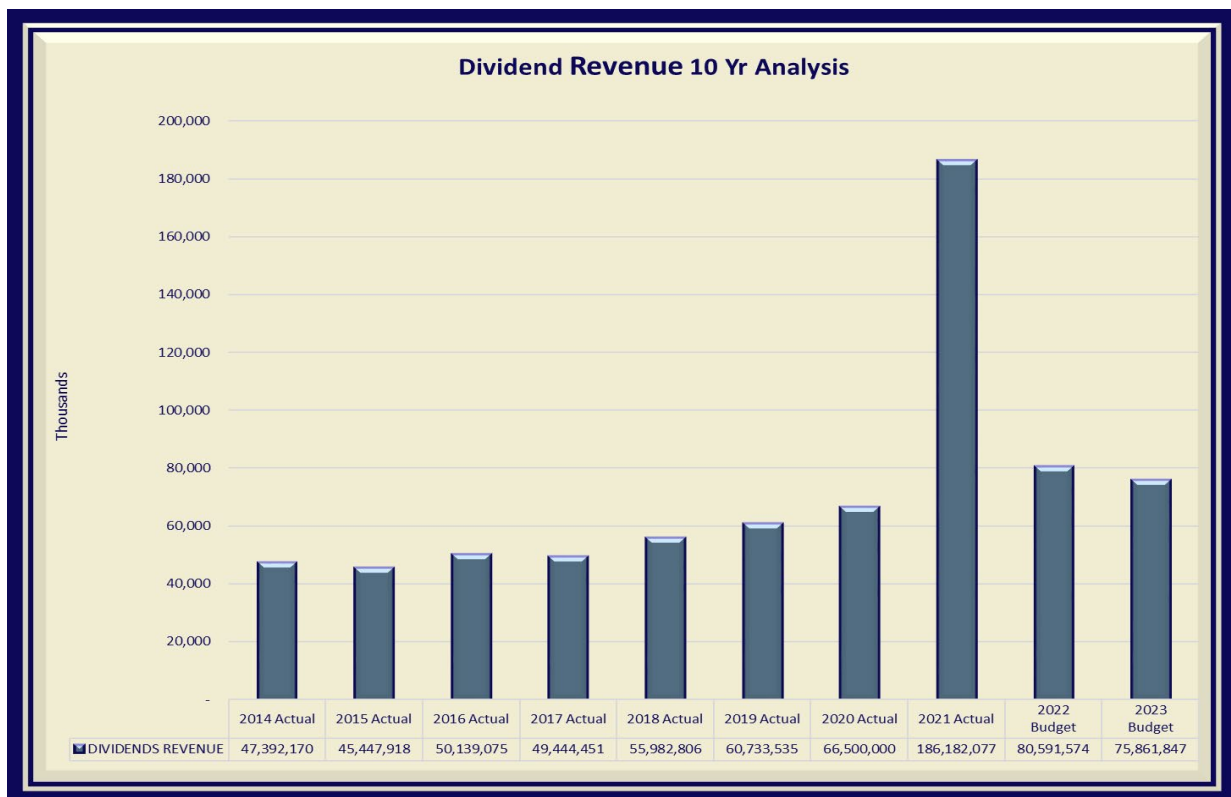
Figure 10 General Fund 10 Year Analysis

Tax Revenue includes Motor Fuels Tax, Tobacco/Other Tax and Motor Vehicle Taxes (see figure 11 on the following page). Tax Revenue estimates for FY23, being conservative, are expecting to be a slight increase over FY22. Estimates for FY23 include \$9.5M in Motor Fuels, \$19.5M in Motor Vehicle Taxes, and \$16.7M in Tobacco/Other Taxes. The FY19 budget was 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 1st 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 FY23 are at a slight decrease with FY22. As such, the dividend estimate for FY23 is \$75.9M.



**Figure 12 Dividend Revenue 10 Year Analysis**

This next table shows the trends in Grants/Compacts and Tribal Revenues (see figure 13 below). Tribal Revenue, the green column below, shows a \$305M increase mainly due to the \$166.6M capital budget increase related to the many infrastructure and expansion projects ongoing and a \$114.5M increase in multiple reserve funds to comply with Tribal Council and federal requirements. The IDC pool increased \$18.9M to accommodate expansion efforts; MVT increased \$2.2M based upon projected revenues, and the other \$3M increase is within multiple Clinical Support and Public Health programs to keep our citizens healthy and safe. Grants and Compacts Revenue, the blue column, shows a decrease of \$158.4M. This is mainly due to the \$338.8M spend down in ARPA, \$47.4M in IHS related funding. This amount is offset by \$191.2M increase in PL 102-477 funds the majority of it in Child Care funds to assist our children in need; a \$34M increase in HUD and Other Federal Housing Assistance; and a \$2.6M increase in other federal funding for Human Services Special Programs

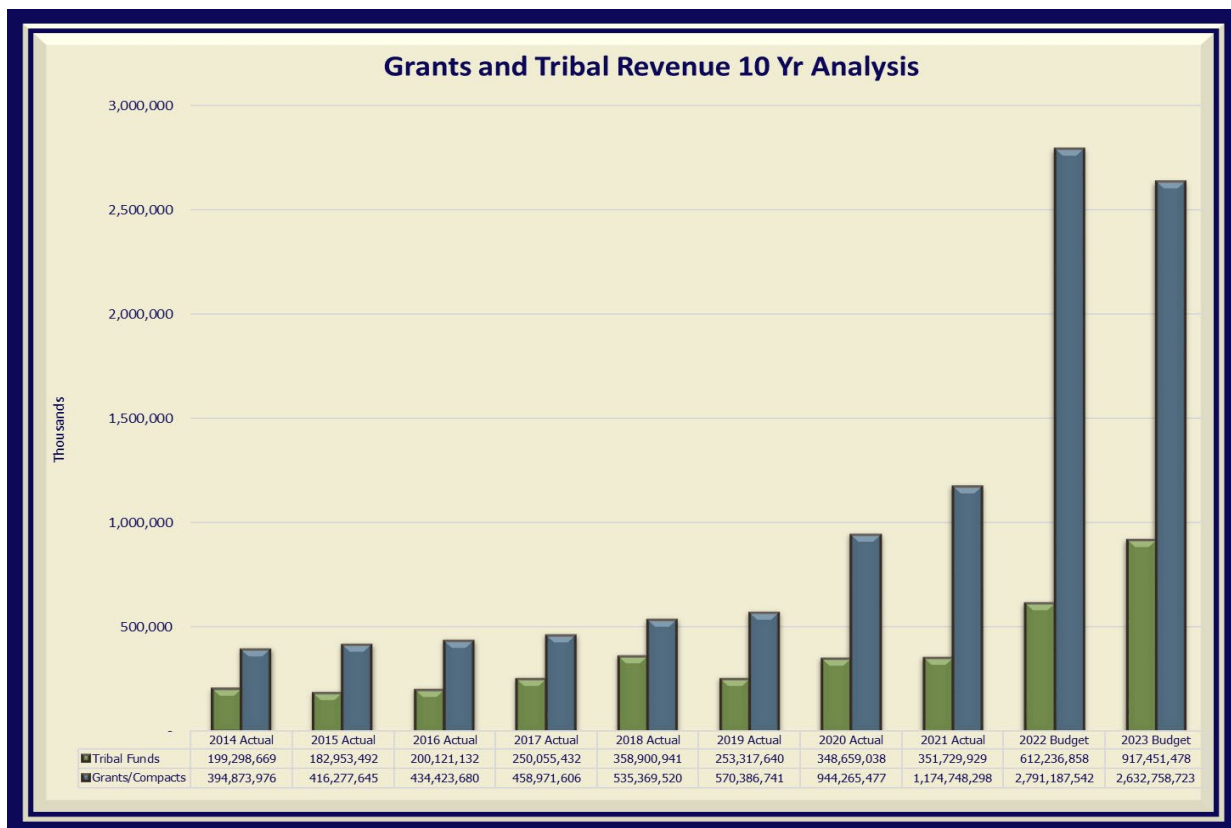
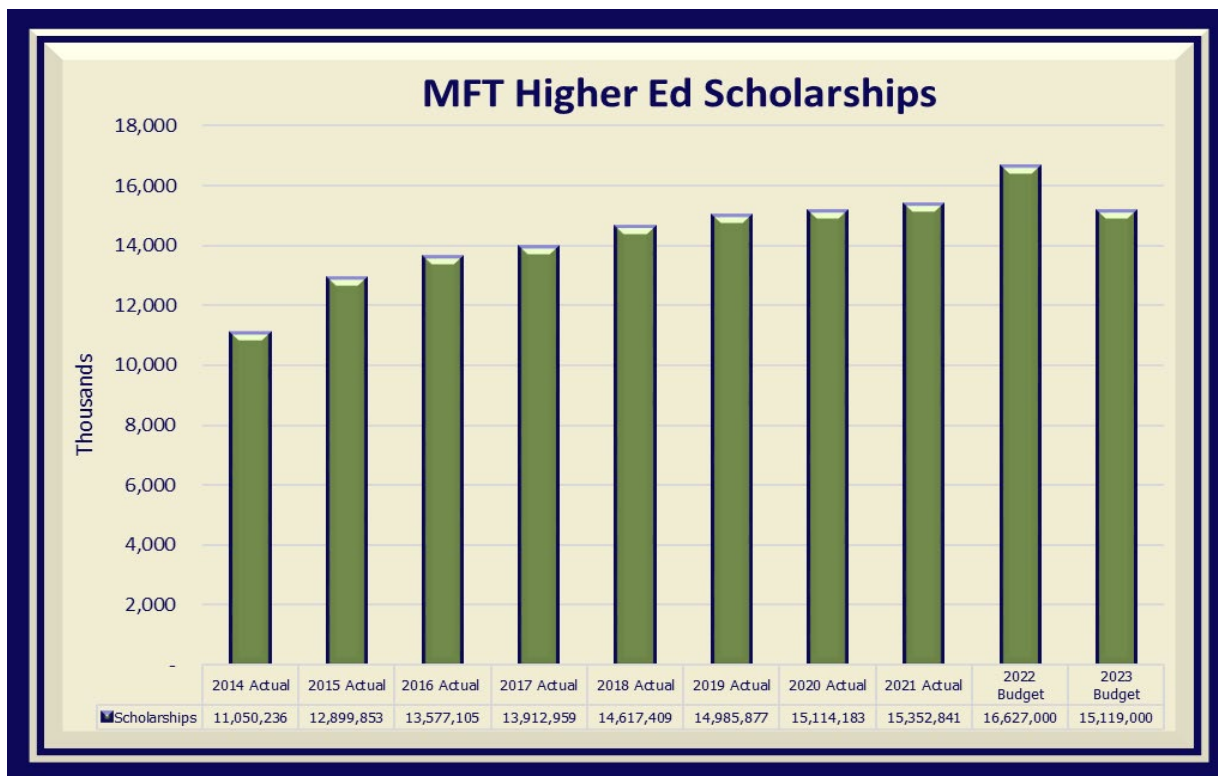


Figure 13 Grants and Tribal Revenues 10 Year Analysis

Scholarships will continue to be a priority in FY23. The scholarships proposed budget will be conservative in FY23, 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. \$15.1M 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 MFT Higher Education Scholarship Funding**

The Cash Reserve account is budgeted at full legal compliance of LA 05-02 and all subsequent amendments. The proposed budget will be even with FY23 for a total of \$40.4M (see figure 15 below).



**Figure 15 Cash Reserve Fund**

Next, let's look at some employment figures for the FY23 budget proposal. Here in the next table (see figure 16 on the following page), you see a 10 year trend analysis of FTE or Full Time Equivalent counts. FY23's budget includes 5,693 FTEs. This is an increase of 446 positions over prior year. The majority of the positions were related to Health Services.

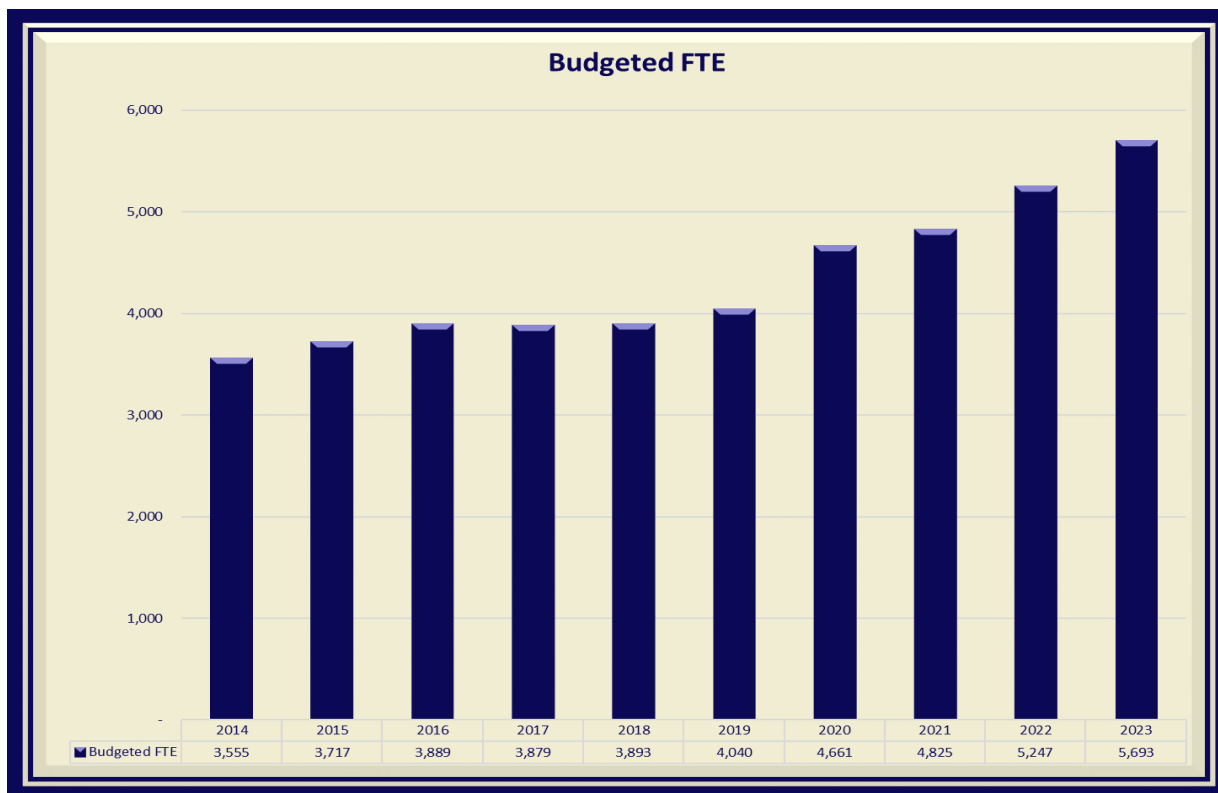


Figure 16 Budgeted FTE's 10 Year Analysis

## About the Nation

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

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

### *Executive Branch*

The executive power is vested in the Principal Chief, currently Chuck Hoskin Jr effective August 14th, 2019. Deputy Chief Bryan Warner was elected and serves as of August 14th, 2019. The Principal Chief is responsible for the execution of the laws of the Cherokee Nation, establishment of tribal policy and delegation of authority, as is necessary for the administrative functions of the Cherokee Nation. The Principal Chief maintains an office at the W. W. Keeler Tribal Complex in Tahlequah (Cherokee County), Oklahoma. The Deputy Chief is empowered to act as directed by the Principal Chief.

The Executive Branch of the Nation is organized with the Principal Chief and the Deputy Principal Chief serving as the final authorities of the administrative operations of the Nation. Within the Executive Branch is a four member Cabinet: the Treasurer, the Secretary of State, 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 Tina Glory Jordan, 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 Secretary of Natural Resources, currently Chad Harsha, advises the Chief on natural resource issues and works to advance the Nation's top environmental strategic priorities. The Secretary of Veteran's Affairs, currently S. Joe Crittenden, acts as primary advisor to the Chief on all veteran-related issues affecting the Nation and its tribal veterans.

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

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

#### *Legislative Branch*

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

#### *Judicial Branch*

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

## **Tribal Officials**

### **Cherokee Nation Tribal Officials EXECUTIVE BRANCH**

Chuck Hoskin Jr  
Principal Chief

Bryan Warner  
Deputy Principal Chief

---

### **Legislative Branch**

Mike Shambaugh  
Speaker  
District 9

Victoria Vazquez  
Deputy Speaker  
District 11

Rex Jordan  
District 1

Candessa Tehee  
District 2

Wes Nofire  
District 3

Mike Dobbins  
District 4

E.O. "Junior" Smith  
District 5

Daryl Legg  
District 6

Joshua Sam  
District 7

Shawn Crittenden  
District 8

Melvina Shotpouch  
District 10

Dora Patzkowski  
District 12

Joe Deere  
District 13

Keith Austin  
District 14

Danny Callison  
District 15

Julia Coates  
At Large

Johnny Kidwell  
At Large

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### **Judicial Branch Supreme Court**

Lee W. Paden  
Chief Justice

Shawna Baker  
Justice

John C. Garrett  
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, 2020**

A handwritten signature in black ink that reads "Christopher P. Morill". The signature is written in a cursive style.

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, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This was the seventh year that the Nation has achieved this prestigious award.

This award is valid for a period of one year only. We have not received the results from the review of our document beginning October 1, 2021 at this time. As we do anticipate receiving the award for that document, we believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## Priorities & Issues

On August 14, 2019, Principal Chief Chuck Hoskin Jr. was sworn in for a first term as Principal Chief of the Cherokee Nation (Nation). 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 FY23 is comprised of the Operating and the Capital budgets. The total budget authority for FY23 is \$3,550,210,201. The Operating budget is \$2,980,864,895 and the Capital budget is \$569,345,306. The Approved Comprehensive Budget is shown below (see figure 18 below).

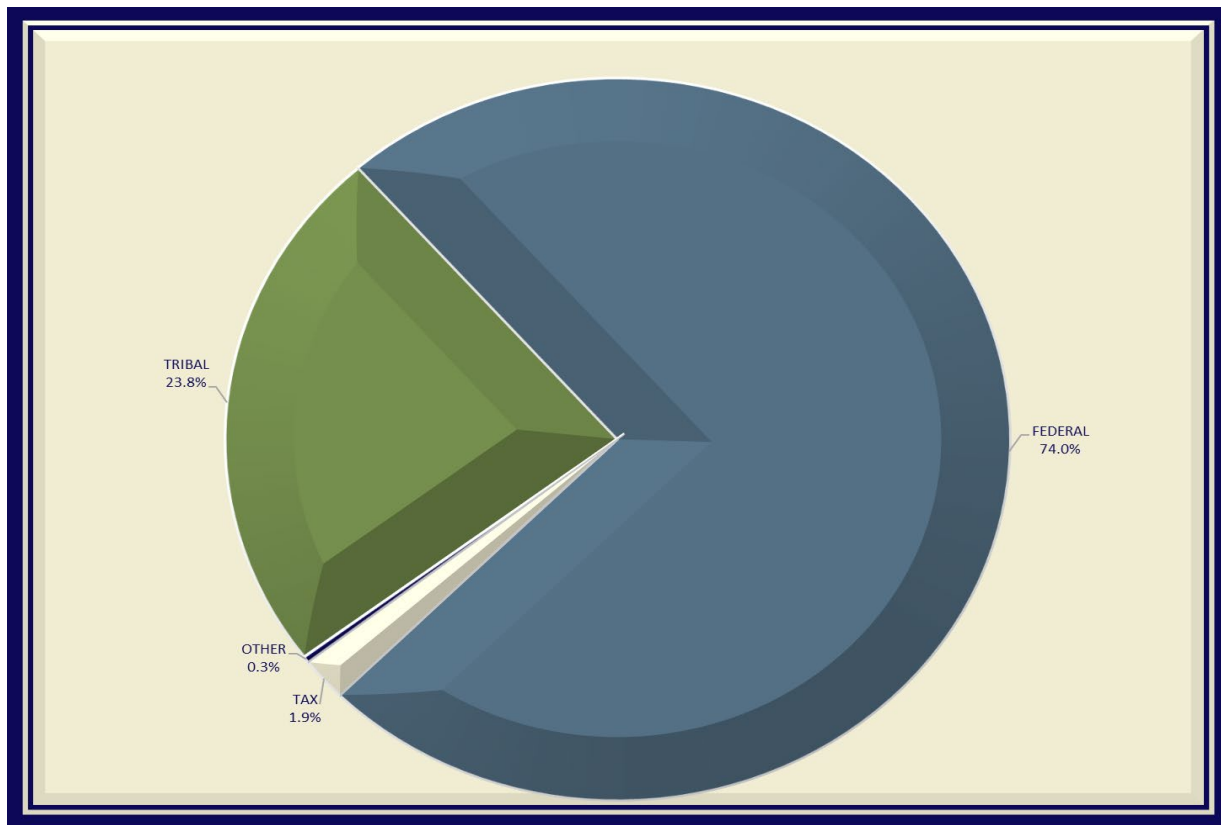
# Approved Comprehensive Budget

## Operating = \$2.98B    Capital = \$569.3M

COMPREHENSIVE BUDGET FOR FISCAL YEAR 2023 July 28, 2022								
Funding Source	Revenues	Transfers In	Total	Direct Exp.	Indir. Exp.	Transfers Out	Total	NET
Tribally Funded Funding Source	284,330,282	19,425,019	303,755,301	282,022,027	7,273,881	14,459,393	303,755,301	-
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Motor Vehicle Tax Funding Srce	37,825,564	1,140,440	38,966,004	37,572,428	877,305	516,271	38,966,004	-
Permanent Fund Funding Source	9,100	-	9,100	9,100	-	-	9,100	-
DOI General Funding Source	19,380,546	-	19,380,546	17,740,246	1,640,300	-	19,380,546	-
DOI Self Gov Funding Source	36,607,914	79,600	36,687,514	34,661,149	2,016,365	10,000	36,687,514	-
DOI Self Gov Roads Funding Src	-	-	-	-	-	-	-	-
Dept of Transportation Fnd Src	83,009,087	-	83,009,087	82,653,716	255,371	100,000	83,009,087	-
DOI PL102-477 Funding Source	407,665,453	-	407,665,453	358,978,706	2,547,070	46,139,677	407,665,453	-
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IHS Self Gov TEH Funding Src	26,090,941	-	26,090,941	25,746,586	344,355	-	26,090,941	-
IHS Self Gov Offic Funding Src	386,587	-	386,587	351,067	35,520	-	386,587	-
IHS Discretionary Funding Srce	150,000	-	150,000	100,000	-	50,000	150,000	-
DHHS General Funding Source	82,410,109	678,560	83,088,669	77,387,663	5,701,006	-	83,088,669	-
USDA Funding Source	24,441,483	1,025,691	25,467,174	24,634,909	832,265	-	25,467,174	-
Dept of Education Funding Srce	1,248,426	87,222	1,335,648	1,227,226	88,422	20,000	1,335,648	-
HUD Funding Source	69,201,765	1,602,501	70,804,266	67,736,707	265,058	2,802,501	70,804,266	-
Housing Proceeds Funding Src	-	-	-	-	-	-	-	-
EPA Funding Source	2,309,939	-	2,309,939	2,100,747	209,192	-	2,309,939	-
Dept of Labor Funding Source	12,398,723	-	12,398,723	11,429,389	969,334	-	12,398,723	-
Department of Treasury Fund Sr	1,023,377,070	-	1,023,377,070	1,021,157,960	1,969,110	250,000	1,023,377,070	-
Federal Other Funding Source	17,049,105	147,587	17,196,692	16,536,386	656,099	4,207	17,196,692	-
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Private Funding Source	6,746,372	-	6,746,372	6,736,204	10,168	-	6,746,372	-
Indirect Cost Pool Funding Src	82,302,528	6,750	82,309,278	82,309,278	-	-	82,309,278	-
Fringe Pool Funding Source	-	-	-	-	-	-	-	-
Internal Lease Pool Funding Sr	5,478,811	-	5,478,811	5,478,811	-	-	5,478,811	-
Enterprise Funding Source	1,166,891	1,699,807	2,866,698	2,733,675	133,023	-	2,866,698	-
Other Funding Source	268,000	17,000	285,000	280,066	4,934	-	285,000	-
Debt Service Funding Source	-	-	-	-	-	-	-	-
Capital Projects Funding Sourc	406,392,879	47,339,677	453,732,556	453,580,456	152,100	-	453,732,556	-
<b>Total</b>	<b>3,457,612,001</b>	<b>92,598,200</b>	<b>3,550,210,201</b>	<b>3,384,595,748</b>	<b>73,016,253</b>	<b>92,598,200</b>	<b>3,550,210,201</b>	<b>-</b>

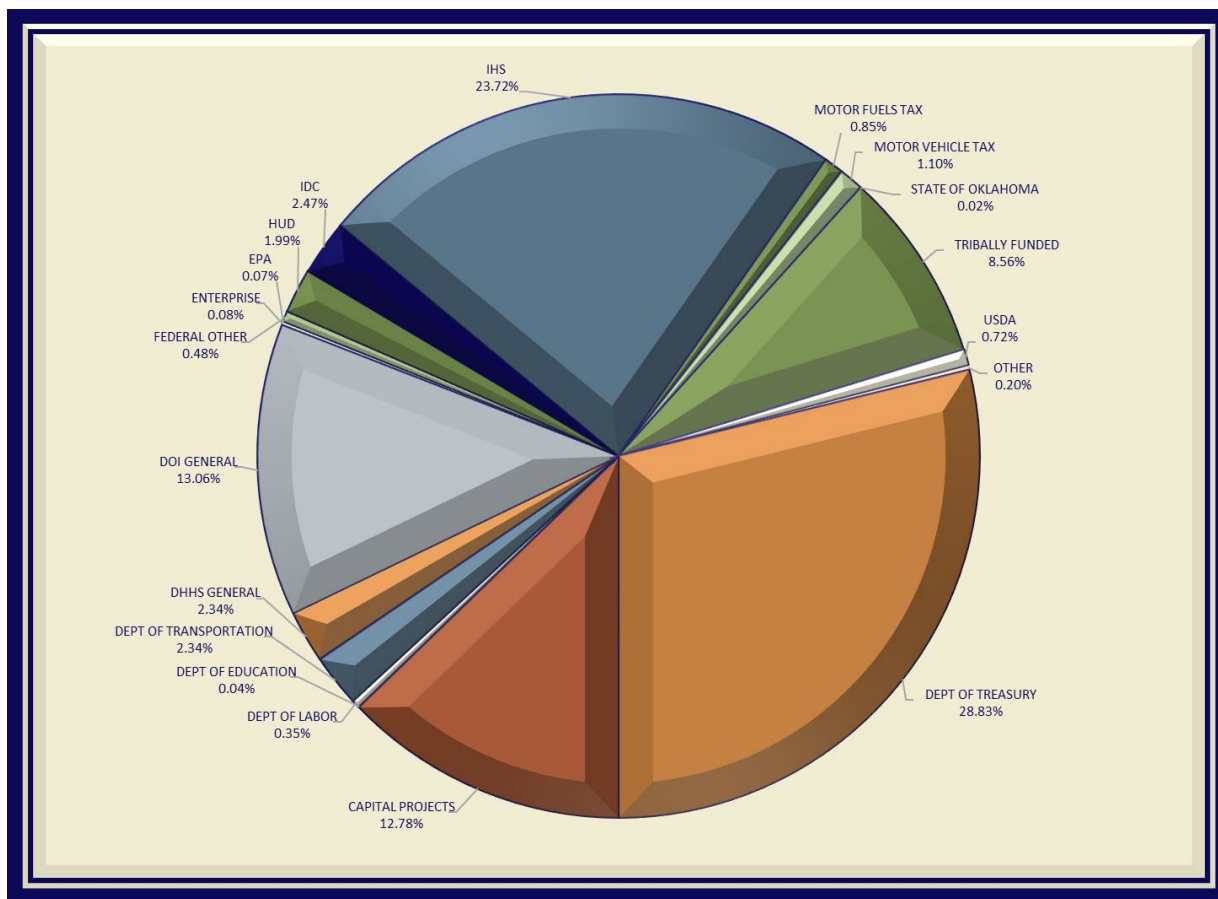
Figure 18 Approved Comprehensive Budget for FY23

The beginning FY23 Budget for the Cherokee Nation is 74% federally funded. The following chart (see figure 19 below) shows the types of revenue by Fund Type. Fund Type is classified as Federal, Tribal, Tax and Other.



**Figure 19 Funding Sources, Macro**

The largest federally funded program for the FY23 budget is Department of the Treasury at 28.8%. The Funding Sources, Micro chart (see figure 20 on the following page) shows each source of funding in detail.



**Figure 20 Funding Sources, Micro**

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

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

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

## Financial Structure, Policy and Process

### Organizational Chart of the Cherokee Nation

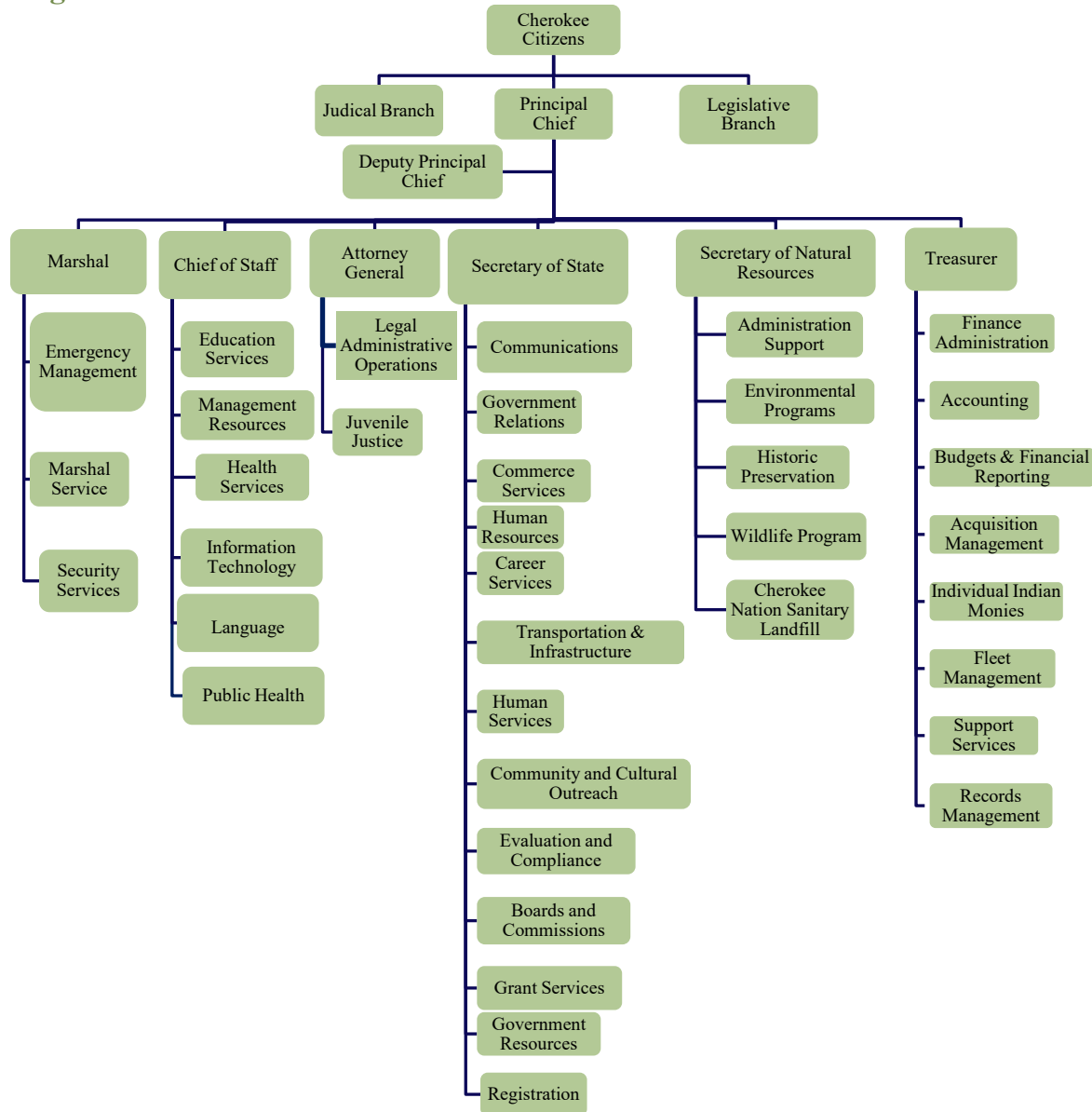


Figure 21 Organization Chart

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

The following table, (see figure 22 on the following page), shows the Nation's budgeted FTEs by funding source. Of the FTEs budgeted, 2,941 or 51.66% of the 5,693 employees are funded through the Indian Health Service funding source.

<b>FTE by Funding Source</b>	
<b>Funding Source</b>	<b>Budgeted 2023 FTE'S</b>
DEPT OF EDUCATION	14
DEPT OF LABOR	111
DEPT OF TRANSPORTATION	24
DEPT OF TREASURY	16
DHHS GENERAL	578
DOI GENERAL	133
DOI PL 102-477	261
DOI SELF GOVERNANCE	120
DOI SELF GOVERNANCE ROADS	-
ENTERPRISE	9
EPA	13
FEDERAL OTHER	36
HUD	25
IHS SELF GOVERNANCE HEALTH	2,903
IHS SELF GOVERNANCE OFFICE	3
IHS SELF GOVERNANCE TEH	35
INDIRECT COST POOL	533
INTERNAL LEASE POOL	61
MOTOR FUELS TAX	4
MOTOR VEHICLE TAX	83
PRIVATE	-
STATE OF OKLAHOMA	10
TRIBALLY FUNDED	593
USDA	128
<b>Grand Total</b>	<b>5,693</b>

**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 11 governmental accounting fund types. Each fund type and the number of individual funds operated and utilized by the Cherokee Nation for FY23 are listed below. A fund diagram is shown to enhance reader understanding of the Nation's financial configuration (see figure 23 below).

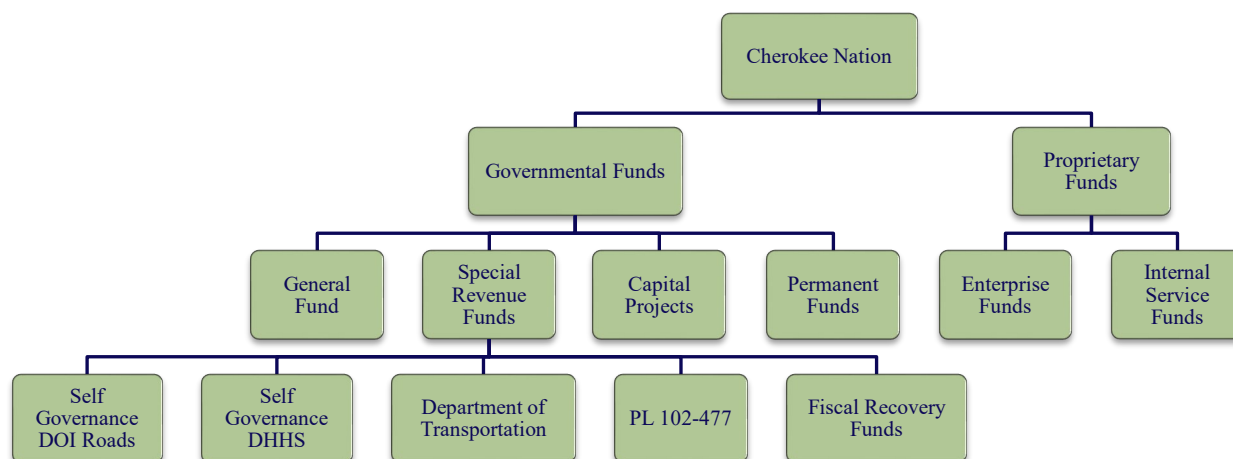


Figure 23 Major Types of Funds

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:

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

#### *Capital Projects Funds*

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

#### *Permanent Funds*

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

#### *Proprietary Funds*

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

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

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

## Departmental/Fund Relationship

The following matrix (see figure 24 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 Roads (Major)	Self Governance DHHS (Major)	Department of Transportation (Major)	Hud (Major)	Non Major Governmental Funds	Enterprise Fund	Internal Service Fund
Office of the Principal Chief	X		X			X		X
Tribal Council	X							X
Tribal Courts	X							
Other Boards and Commissions						X		
Office of the Attorney General	X					X		X
Education Services	X					X		X
Health Services	X		X			X		X
Financial Resources	X		X		X	X		X
Transportation & Infrastructure	X	X	X	X		X		X
Human Resources	X		X					X
Management Resources	X					X		X
Commerce Services	X				X	X	X	X
Human Services	X				X	X		X
Government Resources	X		X		X	X		X
Marshal Service	X		X			X		X
Gaming Commission	X							
Information Technology			X					X
Career Services	X				X	X		X
HACN	X				X	X		
Tax Commission	X							
Election Commission	X							
Cherokee Publications	X							X
Secretary of Natural Resources	X		X	X	X	X	X	X
Language	X					X		X
Public Health	X		X			X		

Figure 24 Departments and Funds Relationship

## Basis of Accounting

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

## Basis of Budgeting

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

Title 62, §31-32 provides the legal level of budgetary control for the Cherokee Nation. The Executive and Finance Committee of the Council, upon direction of the Treasurer and with advisement from the

Controller, shall formulate an annual appropriations bill. The bill shall contain the legal budgeted annual revenue and expenditures/expenses for the general fund and enterprise funds for the executive, legislative, and judicial branches of government. The sources of revenue may be based upon estimates. The budgeted expenditures for these funds shall not exceed total estimated revenues and beginning fund balance and net position.

Should the need arise for management to transfer funds or propose additional appropriations, the Executive and Finance Committee of the Council, upon direction of the Treasurer and with advisement from the Controller, shall be responsible for proposing amendments to the annual appropriations law based upon material changes in real or estimated revenues and expenditures/expenses that affect the total amounts budgeted. Management budgets are developed at the accounting unit level. Any amendments to the annual appropriations bill shall be presented to the full Tribal Council for consideration and passage. Any funds received by the Cherokee Nation, the use of which is determined by the granting or contracting agency (special revenue funds) shall be used only for those purposes and under those conditions for which the funds are made available and such funds are not subject to legal appropriation by the Tribal Council.

### **Financial Policies**

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

#### *Balanced Budget*

The Nation considers the budget balanced when total expenditures do not exceed total revenues and monies available in the fund balance within an individual fund. For FY23 the Nation's approved budget is a balanced budget.

#### *Cash/Investment Policy*

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

#### *Cash Reserve Fund*

Legislative Act (LA) 05-02 established a cash reserve in the amount of 1.75% of the original operating budget of each fiscal year to use as a stabilization fund. LA 28-04 amended LA 05-02 and established a \$5M line of credit as part of the 1.75% reserve. The legislative acts do not commit specific uses of the reserve; therefore the balance is shown as unassigned. For FY23 \$40.4M of the unassigned fund balance was set aside to meet the \$45.4M reserve.

#### *Debt Management*

The Nation has no outstanding debt obligation at this time. 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 1<sup>st</sup> and ends on September 30<sup>th</sup> 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 Department of Transportation, 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. We also asked for them to tell us who is eligible for their program, what their service area is, how many participants they serve and what collaboration they have with external entities. They were to detail 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.

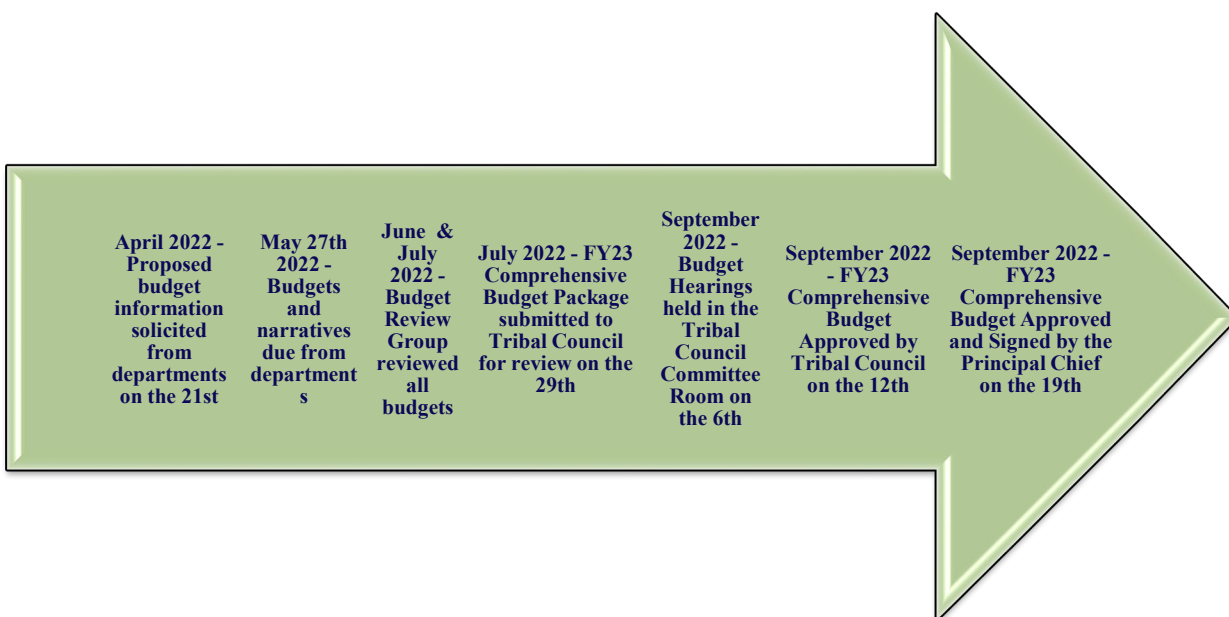
### *Phase IV – Budget Review Group*

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](http://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 FY23 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 Schedules

CHEROKEE NATION All Funds FY 2023 Budget							
	General Fund	Special Revenue Funds	Permanent Funds	Internal Service Funds	Enterprise Funds	Capital Projects Fund	Total
<b>Revenues and Sources:</b>							
Intergovernmental	\$ 219,000	\$ 1,968,607,055	\$ -	\$ -	\$ -	\$ -	\$ 1,968,826,055
Property rentals	928,772	-	-	-	-	-	928,772
Motor fuel tax revenues	9,500,000	-	-	-	-	-	9,500,000
Taxes, licenses and fees	41,854,930	-	-	-	-	-	41,854,930
Interest	275,339	527,210	9,100	-	491,650	-	1,303,299
Interest on loans	-	-	-	-	-	-	-
Charges for goods and services	-	-	-	-	-	-	-
Health Services	-	268,435,524	-	-	-	-	268,435,524
Community Services	-	-	-	-	-	-	-
Dividends from component units	75,861,847	-	-	-	-	-	75,861,847
Third party revenues	-	115,400	-	-	-	-	115,400
Transfers in	39,913,805	3,638,161	-	6,750	1,699,807	47,339,677	92,598,200
Proceeds from loan	-	-	-	-	-	-	-
Total revenues and sources	\$ 173,176,523	\$ 2,248,674,674	\$ 9,100	\$ 83,724,042	\$ 2,808,757	\$ 247,339,677	\$ 2,755,732,773
<b>Expenditures/Expenses and Uses:</b>							
Current operating:							
Tribal Government	300,094,272	1,293,873,994	1,770	87,303,002	2,417,100	1,932,100	1,685,622,238
Health Services	-	67,383,717	-	-	-	-	67,383,717
Education Services	22,230,815	738,764,871	7,330	-	307,257	-	761,310,273
Human Services	6,728,465	6,728,465	-	485,087	7,300	-	13,949,317
Community Services	12,330,997	5,000	-	-	-	-	12,335,997
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	35,041	-	35,041
Transfers out	24,480,664	68,117,536	-	-	-	-	92,598,200
Capital outlay	7,189,822	457,885,140	-	-	100,000	451,800,456	916,975,418
Total expenditures/expenses and uses	\$ 373,055,035	\$ 2,632,758,723	\$ 9,100	\$ 87,788,089	\$ 2,866,698	\$ 453,732,556	\$ 3,550,210,201
Net Change in Fund Balance	\$(199,878,512)	\$ (384,084,049)	\$ -	\$ (4,064,047)	\$ (57,941)	\$ (206,392,879)	\$ (794,477,428)
Beginning Fund Balance - October 1	\$ 199,878,512	\$ 384,084,049	\$ -	\$ 4,064,047	\$ 57,941	\$ 206,392,879	\$ 794,477,428
Ending Fund Balance - September 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Figure 26 Consolidated Financial Schedule

### Three year consolidated and fund financial schedules

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

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

	Governmental Funds						Enterprise Fund	Internal Service Fund	Total All Funds
	General Fund	Self-Governance DHHS	Self-Governance DOI Roads	Department of Transportation	HUD	NonMajor Funds			
	2021	2021	2021	2021	2021	2021			
	Actual	Actual	Actual	Actual	Actual	Actual			
<b>Financial Sources</b>									
Intergovernmental	265	424,359	4,516	11,412	30,656	955,761	-	-	1,426,969
Property rentals	1,278	-	-	-	-	-	607	-	1,885
Motor fuel tax revenues	10,455	-	-	-	-	-	-	-	10,455
Taxes, licenses and fees	41,102	-	-	-	-	-	-	-	41,102
Interest	72	203	3	63	27	666	485	-	1,519
Dividends from component units	186,182	-	-	-	-	-	-	-	186,182
Third party revenues	-	211,175	-	-	-	2,314	-	-	213,489
Transfers in	51,266	32	-	-	-	2,346	1,474	4	55,122
Other	4,189	682	-	-	644	7,969	863	56,592	70,939
<b>Total Financial Sources</b>	<b>294,809</b>	<b>636,451</b>	<b>4,519</b>	<b>11,475</b>	<b>31,327</b>	<b>969,056</b>	<b>3,429</b>	<b>56,596</b>	<b>2,007,662</b>
<b>Financial Uses</b>									
Current operating:									
Tribal Government	75,626	338,640	4,519	11,412	30,647	293,529	2,554	47,399	804,326
Health Services	-	61,488	-	-	-	4,906	-	-	66,394
Education Services	19,688	593	-	-	1,754	635,891	-	-	657,926
Human Services	171	4,076	-	-	5	1,509	155	785	6,701
Community Services	-	-	-	-	-	3	-	-	3
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	15,789	-	-	-	524	49	-	16,362
Transfers Out	38,635	14,503	-	63	-	1,807	192	-	55,200
Capital outlay	2,112	7,540	-	-	-	(28,500)	58	-	(18,790)
<b>Total Financial Uses</b>	<b>136,232</b>	<b>442,629</b>	<b>4,519</b>	<b>11,475</b>	<b>32,406</b>	<b>909,669</b>	<b>3,008</b>	<b>48,184</b>	<b>1,588,122</b>
<b>Surplus/(Deficit)</b>	<b>158,577</b>	<b>193,822</b>	<b>-</b>	<b>-</b>	<b>(1,079)</b>	<b>59,387</b>	<b>421</b>	<b>8,412</b>	<b>419,540</b>
<b>Fund Balance</b>									
Beginning Fund Balance	49,905	116,260	-	-	-	138,773	461	3,502	308,901
Ending Fund Balance	208,482	310,082	-	-	(1,079)	198,160	882	11,914	728,441
Change in Fund Balance	158,577	193,822	-	-	(1,079)	59,387	421	8,412	419,540
% Change	318%	167%	0%	0%	-100%	43%	91%	240%	136%

Figure 27 Three Year Consolidated and Fund Financial Schedules

### Three year fund summary

#### Summary of Financial Sources & Uses in Thousands of Dollars

2021 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	\$ 294,809	\$ 136,232	\$ 158,577	\$ 49,905	\$ 208,482	\$ 158,577
Self-Governance DHHS	636,451	442,629	193,822	116,260	310,082	193,822
Self-Governance DOI Roads	4,519	4,519	-	-	-	-
Department of Transportation	11,475	11,475	-	-	-	-
HUD	31,327	32,406	(1,079)	-	(1,079)	(1,079)
Non-Major Funds	969,056	909,669	59,387	138,773	198,160	59,387
Enterprise Fund	3,429	3,008	421	461	882	421
Internal Service Fund	56,596	48,184	8,412	3,502	11,914	8,412
<b>Total All Funds</b>	<b>\$ 2,007,662</b>	<b>\$ 1,588,122</b>	<b>\$ 419,540</b>	<b>\$ 308,901</b>	<b>\$ 728,441</b>	<b>\$ 419,540</b>

2022 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	\$ 178,020	\$ 372,063	(194,043)	\$ 194,043	\$ -	\$ (194,043)
Self-Governance DHHS	843,674	1,233,346	(389,672)	389,672	-	(389,672)
Self-Governance DOI Roads	3,358	3,358	-	-	-	-
Department of Transportation	97,616	97,616	-	-	-	-
HUD	64,944	64,944	-	-	-	-
Non-Major Funds	2,165,559	2,323,826	(158,267)	158,267	-	(158,267)
Enterprise Fund	3,507	3,968	(461)	461	-	(461)
Internal Service Fund	70,622	70,622	-	-	-	-
<b>Total All Funds</b>	<b>\$ 3,427,300</b>	<b>\$ 4,169,743</b>	<b>\$ (742,443)</b>	<b>\$ 742,443</b>	<b>\$ -</b>	<b>\$ (742,443)</b>

2023 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	\$ 173,176	\$ 373,055	\$ (199,879)	\$ 199,879	\$ -	\$ (199,879)
Self-Governance DHHS	800,891	842,122	(41,231)	41,231	-	(41,231)
Self-Governance DOI Roads	-	-	-	-	-	-
Department of Transportation	83,009	83,009	-	-	-	-
HUD	69,604	69,604	-	-	-	-
Non-Major Funds	1,542,519	2,091,765	(549,246)	549,246	-	(549,246)
Enterprise Fund	2,810	2,867	(57)	57	-	(57)
Internal Service Fund	83,724	87,788	(4,064)	4,064	-	(4,064)
<b>Total All Funds</b>	<b>\$ 2,755,733</b>	<b>\$ 3,550,210</b>	<b>\$ (794,477)</b>	<b>\$ 794,477</b>	<b>\$ -</b>	<b>\$ (794,477)</b>

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 FY23, 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.

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

Figure 29 Budgeted Fund Balance

The General Fund is projected to use \$199.9M in fund balance in FY23 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 FY23 will become the fund balance for FY24. 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 \$41.2M in fund balance in FY23. 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 \$549.2M in fund balance in FY23. The primary source of these funds is grants and awards from federal, state and local agencies as well as the Capital Projects Fund.

## Revenues

Total revenues budgeted in uses for the Nation for the FY23 budget is \$3.5B as compared to \$3.4B for the FY22 budget. Actual revenues earned by the Nation for FY21 were \$2.0M. 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	2021 Actual	2022 Budget	2023 Budget
Intergovernmental	\$ 1,426,969,118	\$ 2,528,908,928	\$ 1,968,826,055
Health 3rd party	213,488,812	189,041,477	268,550,924
Dividends from component units	186,182,077	80,591,574	75,861,847
Charges for goods and services	58,106,106	72,869,104	85,290,671
<b>Total Major Revenues</b>	<b>\$ 1,146,711,087</b>	<b>\$ 2,871,411,083</b>	<b>\$ 2,398,529,497</b>

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 55.46% of the total FY23 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 7.56% of the total budgeted FY23 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 2.14% of the total FY23 budgeted revenues. Governmental Revenue Entities in which the Nation is the sole or majority shareholder, and that are incorporated under Cherokee Nation law, shall issue a monthly cash dividend in the amount of 37% of net income with 2% set aside for the Cherokee Nation Sovereign Wealth Fund. Five percent (5%) of the dividend will be used exclusively for contract health services for Cherokee Nation citizens. In addition, the Board of Directors of such Governmental Revenue Entities will have the discretion to declare any special quarterly dividend that they deem appropriate. Dividends are budgeted based on a projected net income estimate from the Governmental Revenue Entities providing the dividend. A three year dividend analysis is shown in figure 31 below.

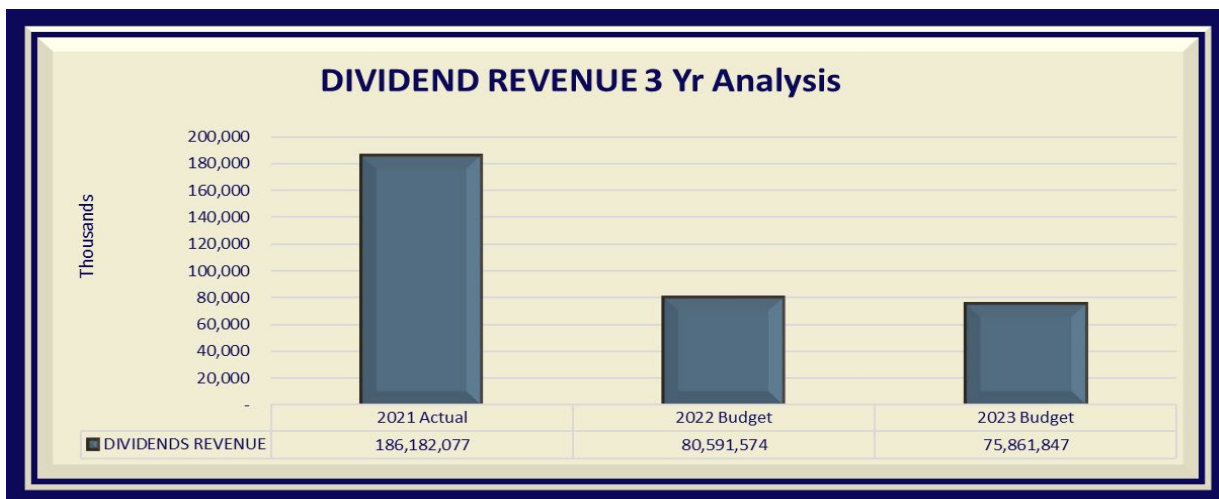


Figure 31 Dividend Revenue Three Year Analysis

Charges for goods and services are another major revenue source for FY23. These are the fees and charges collected by the Nation for various services offered throughout the programs. The total budgeted for FY23 represents 2.4% of the total budget.

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

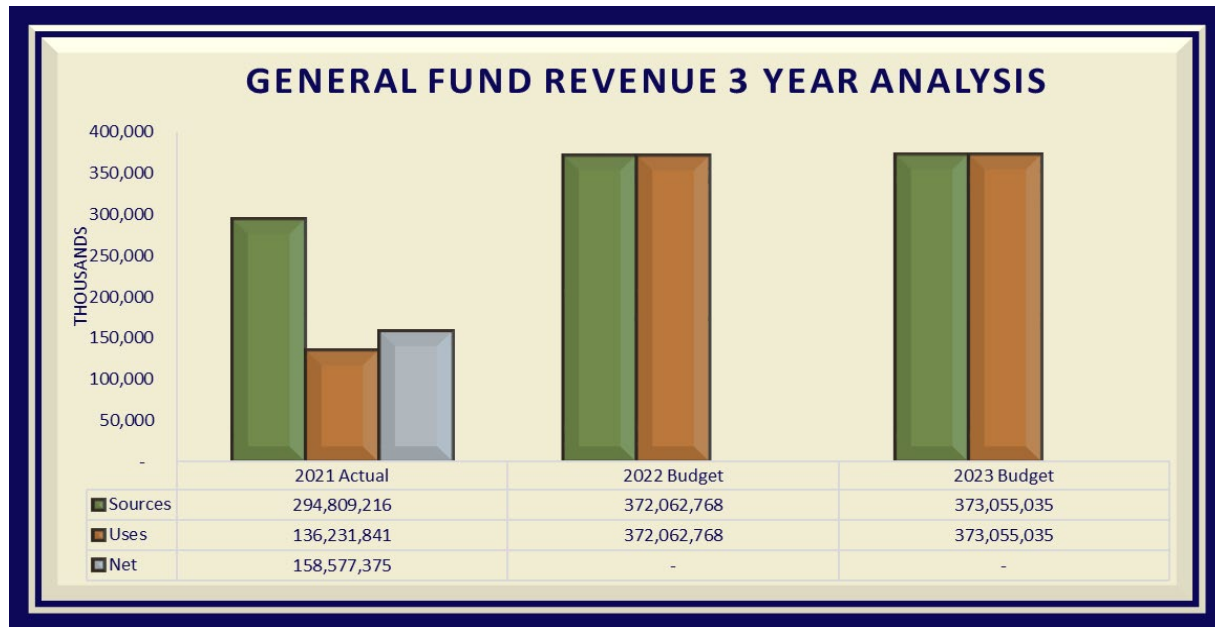


Figure 32 General Fund 3 Year Analysis

Tax Revenue includes Motor Fuels Tax, Tobacco/Other Tax and Motor Vehicle Taxes (see figure 33 below). Tax Revenue estimates for FY23, are expected to be an increase over FY22. Estimates for FY23 include \$9.5M in Motor Fuels, \$19.5M in Motor Vehicle Taxes, and \$16.8M in Tobacco/Other Taxes.

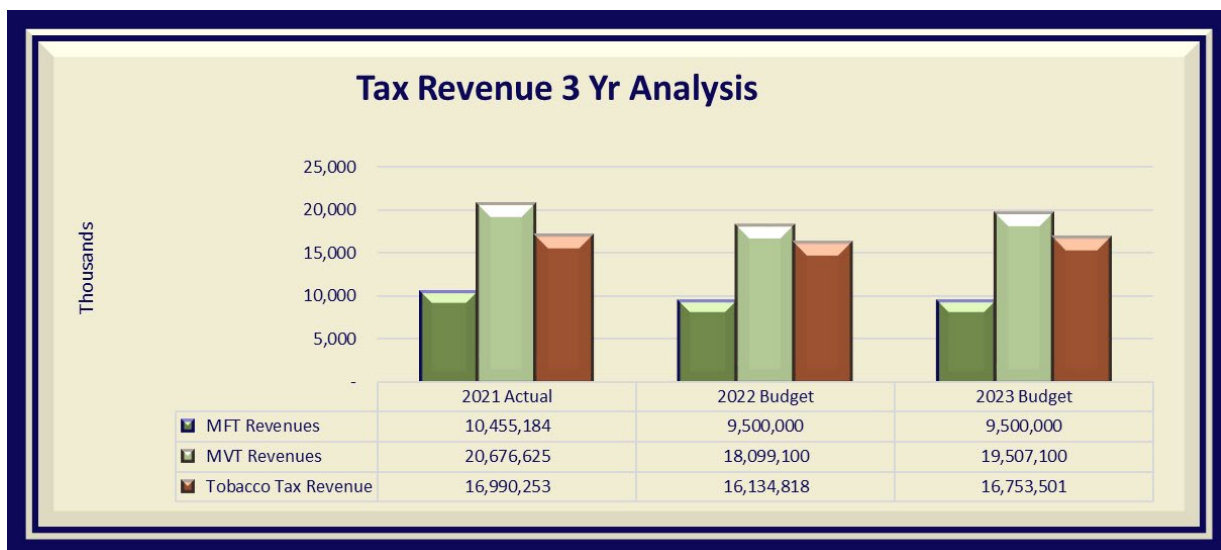


Figure 33 Tax Revenue 3 Year Analysis

This next table shows the trends in Grants/Compacts and Tribal Revenues (see figure 34 below). Tribal Revenue, the blue column, increased \$305M for FY23. Grants/Compacts Revenue, the green column, shows a decrease of \$158M. This is due to the spenddown of CARES Act, Fiscal Recovery Fund, and COVID funding grants.

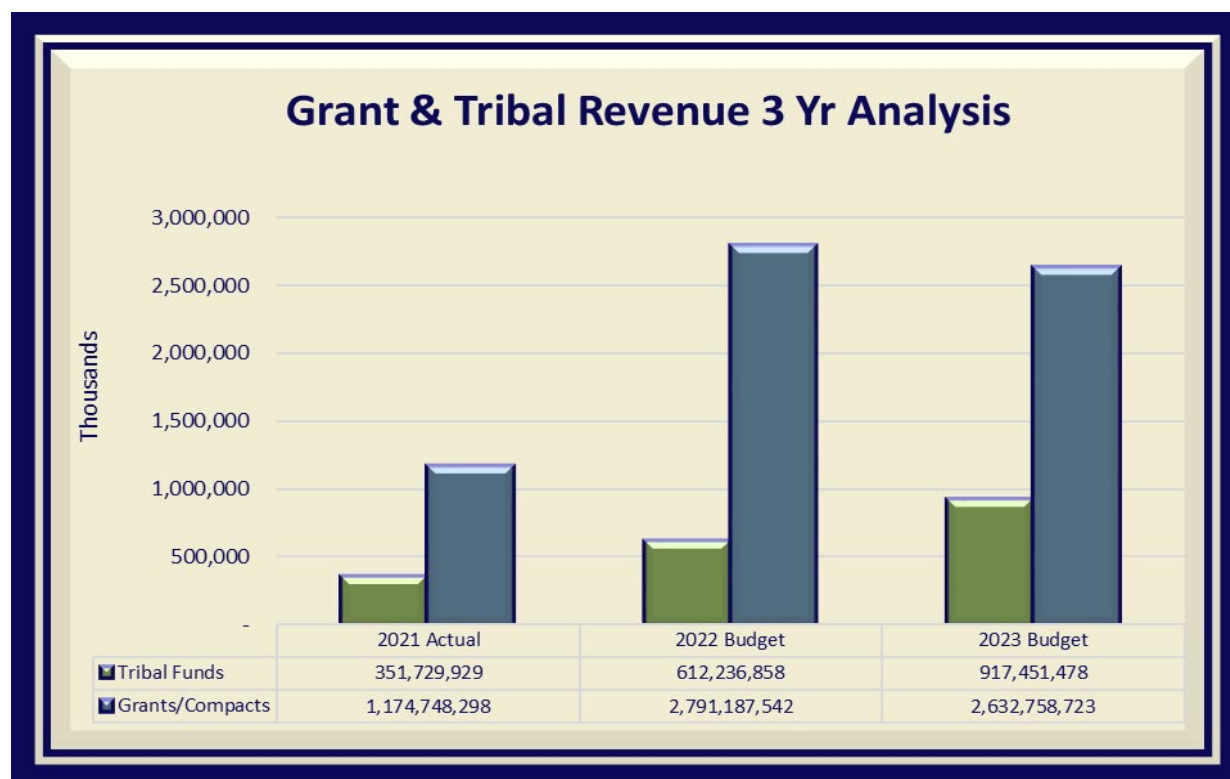


Figure 34 Grants and Tribal Revenues 3 Year Analysis

### Long-Range Financial Plans

Since fiscal year 2012, the Cherokee Nation primary government has increased its total assets by approximately \$4.4 billion or 827.4%. 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. Beginning in 2023, the Nation will continue to improve access to health care through the construction of new health care facility by way of a \$400M capital investment.

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. Using these trends, a forecast can be developed. Consideration must be given to the fact that much of the funds come from government entities, and it's 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, on the following page) since funding in some areas have remained constant or have been increasing over the previous years.

5 Year Funding Forecast					
Funding Sources	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
TRIBALLY FUNDED	303,755,301	147,924,425	155,011,713	162,099,001	169,186,290
MOTOR FUELS TAX	30,333,730	29,840,624	30,295,625	30,750,625	31,205,626
INDIRECT COST POOL	82,309,278	64,935,726	70,846,032	76,756,339	82,666,646
MOTOR VEHICLE TAX	38,966,004	37,070,723	39,140,750	41,210,776	43,280,803
ENTERPRISE	2,866,698	3,997,867	4,198,092	4,398,316	4,598,540
INTERNAL LEASE POOL	5,478,811	1,289,720	1,930,351	2,570,982	3,211,613
DEPT OF TRANSPORTATION	83,009,087	80,295,423	86,439,498	92,583,572	98,727,647
DOI GENERAL	19,380,546	14,455,711	14,551,647	14,647,582	14,743,518
DOI SELF GOVERNANCE ROADS	-	5,454,355	5,502,758	5,551,162	5,599,566
DOI SELF GOVERNANCE	36,687,514	20,987,197	21,414,735	21,842,273	22,269,811
DOI PL 102-477	407,665,453	251,546,658	259,608,580	267,670,503	275,732,425
IHS DISCRETIONARY	150,000	10,000	40,000	68,000	40,000
IHS SELF GOVERNANCE HEALTH	815,494,675	586,489,802	714,189,656	788,734,339	823,279,021
IHS SELF GOVERNANCE TEH	26,090,941	19,889,662	21,231,702	22,573,742	23,915,782
IHS SELF GOVERNANCE OFFICE	386,587	3,896,613	4,282,967	4,669,322	5,055,677
DHHS GENERAL	83,088,669	62,559,401	65,088,742	67,618,083	70,147,424
USDA	25,467,174	18,498,357	18,461,954	18,425,551	18,389,148
DEPT OF EDUCATION	1,335,648	900,864	844,636	788,408	732,180
HUD	70,804,266	39,509,605	41,096,270	42,682,936	41,096,270
EPA	2,309,939	2,370,873	2,330,099	2,289,325	2,248,552
DEPT OF LABOR	12,398,723	9,369,776	9,359,997	9,350,217	9,340,438
FEDERAL OTHER	40,323,762	10,001,413	10,404,302	10,807,191	11,210,080
STATE OF OKLAHOMA	884,367	721,944	656,156	590,368	524,579
PRIVATE	6,746,372	3,346,455	3,603,185	3,859,914	4,116,643
OTHER	285,000	234,290	238,787	243,283	247,779
PERMANENT FUNDS	9,100	9,000	8,900	8,800	8,700
CAPITAL PROJECTS	453,732,556	330,523,038	60,000,000	20,000,000	20,000,000
NEW DEBT SERVICE PAYMENTS	-	-	-	-	-
DEPT OF TREASURY	1,000,250,000	892,718,343	446,359,171	-	-
Grand Total	3,550,210,201	2,638,847,865	2,087,136,305	1,712,790,611	1,781,574,757

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 Fiscal Recovery Fund funding will be utilized in FY23 and final expenses in FY24 resulting in a sharp drop for the remaining 2 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 on the following page (see figure 36).

Fund Name	Will a Positive Balance be Achieved?			COMMENTS
	FY 2023	FY 2024	FY 2025	
General Fund	YES	YES	YES	Forecasts have been conservative for last year and this year. This conservative forecasting assures that the balance will remain positive. Recent revenue increases in this fund are due in part to additional taxes being collected for motor vehicle registrations.
Self-Governance DHHS	YES	YES	YES	Forecasts are constantly being reconsidered to ensure that Cherokee citizens are served through expanded services. Revenues and transfers in are adjusted accordingly.
Capital Projects Fund	YES	YES	YES	The Capital Projects funds two renovation projects of existing Child Development Centers in Tahlequah and Stilwell, and funds new centers in Pryor and Sallisaw. There are also two large capital projects for a new clinical facility in Salina and a new hospital in Tahlequah.
HUD	YES	YES	YES	FRF funds led to an increase to meet the growing need for housing program assistance.

Figure 36 Long-Term Fund Balances

## Capital & Debt

### Capital Expenditures

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

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

Figure 37 Asset Classifications and Useful Life

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

land owned by the Nation and its component units that the Nation has requested to be placed into trust status. The cost basis of this land will be written off by the Nation when, and if, the property is accepted into trust status.

For purposes of this authorization, capital expenditures are defined by inclusion on a list of project accounting units. Funding for the listed projects remain in effect until the project is completed or the project is amended by action of the Council. Capital Projects funds are used to report resources that are used for major capital acquisition and construction separately from ongoing operational activities. The total Capital Budget for FY23 is \$569.3M. The largest capital funding sources are Capital Construction Projects with 79.69% and the Department of Transportation with 14.58% and IHS Self Governance Health with 2.11%. The list of project accounting units by funding source for the FY23 budget is as follows below (see figure 38).

<b>Capital Budget Programs/Projects</b>	
1010306 Facilities Improvement	\$5,000,000
1010464 Tribal Bridge Program	\$679,952
1012010 Ketcher Youth Shelter Repair	\$16,551
1012500 Land Acquisitions	\$1,904,549
1012505 Land Acquisition & Improvement	\$26,921
1012506 Land Acquisitions Trust	\$121,510
1022020 MFT Reserves Roads	\$2,239,474
1052000 MVT Highways Const	\$7,030,727
3190000 DOT FHWA Roads	\$82,933,087
3190010 Roads Environmental Review	\$76,000
3329030 Health Equipment Replacement	\$12,000,000
3753300 Federal Transit Program	\$3,583,979
7961500 Pryor EHS Construction	\$1,200,000
7964600 Pryor CDC Construction	\$15,391,304
7964700 Tahlequah CDC Expansion	\$3,738,666
7964800 Salilisa CDC Construction	\$15,502,250
7964900 Stilwell CDC Expansion	\$3,726,711
7964910 Catoosa Child Development Cntr	\$7,780,746
7965500 Tribal Complex Construction	\$19,000
7965700 Registration Dept Vault Expans	\$971,500
7967100 Salina Clinic Construction	\$47,728,258
7968300 Health Facilities Equipment	\$9,000,000
7968400 Stilwell Clinic Equipment	\$1,000,000
7968500 Stilwell Clinic Const	\$2,550,000
7969010 WW Hastings Hospital Const	\$345,124,121
<b>Grand Total</b>	<b>\$569,345,306</b>

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.*

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

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

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

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

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.*

Health Equipment Replacement – Funds to purchase equipment for the newly expanded Health Centers and necessary equipment replacements throughout the health system. *Operating effect: will be minimal*

*but are currently unknown. New equipment will allow health facilities to offer more services with quicker turnaround time. Replacing old equipment should help generate more revenue.*

Federal Transit Program – Funds to purchase buses and vehicle insurance as well as contract services with area transit agencies to provide transportation to the Nation’s citizens. The buses bought are titled in the Nation’s name but operated and maintained by the transit agencies. *Operating effect: will not exist as this is a yearly investment of contract services and capital acquisitions.*

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

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

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

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

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

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

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

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

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.*

### **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 FY23 is the construction fund for the new hospital facility in Tahlequah. FY23 will be the first year for construction of the facility due to delays in FY22. The impact to the operating budget is estimated to increase with additional third party revenues to be received. No estimates have been made yet of the impact of utility costs, equipment costs, service costs and payroll. Because the additional operating funds are anticipated to cover these costs, there will be no negative impact to the Nation's annual operating budget.

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

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

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

## **Debt**

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

The Nation has no debt limits other than that all debt must be authorized by the Tribal Council.

## **Departmental Information**

### **Position Summary Schedule**

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

Department	Variance				
	Actual FY 2021	Actual FY 2022	Budget FY 2023	FY 23 Bud vs FY 22 Act	
OFFICE OF THE CHIEF	53	57	66	9	1
TRIBAL COUNCIL	21	21	21	-	
TRIBAL COURTS	14	18	29	11	2
OFFICE OF THE ATTORNEY GENERAL	48	74	77	3	3
EDUCATION SERVICES	306	329	338	9	4
HEALTH SERVICES	2,712	2,965	2,949	(16)	5
FINANCIAL RESOURCES	128	117	117	-	
TRANSPORTATION & INFRASTRUCTURE	75	65	69	4	6
HUMAN RESOURCES	65	76	89	13	7
MANAGEMENT RESOURCES	126	87	91	4	8
COMMERCE SERVICES	38	57	39	(18)	9
HUMAN SERVICES	489	508	536	28	10
GOVERNMENT RESOURCES	68	73	77	4	11
MARSHAL SERVICE	72	79	203	124	12
GAMING COMMISSION	63	63	63	-	
INFORMATION TECHNOLOGY	131	139	152	13	13
CAREER SERVICES	288	301	321	20	14
TAX COMMISSION	70	74	80	6	15
ELECTION COMMISSION	5	4	6	2	16
CHEROKEE PUBLICATIONS	14	14	16	2	17
SEC OF NATURAL RESOURCES	58	78	79	1	18
LANGUAGE	73	105	123	18	19
PUBLIC HEALTH	-	-	152	152	20
<b>Total Positions</b>	<b>4,917</b>	<b>5,304</b>	<b>5,693</b>	<b>389</b>	

Figure 39 FY23 Staffing Summary

Notes: Variance FY23 vs. FY22

1. Added 1 Archivist, 1 Media Producer and 1 Public Relations Coordinators, 1 Admin Asst, 3 TBD, 1 Sr Project Analyst & COS transferred in from Education Svcs offset by 3 eliminated positions vacnt > 12 mths
2. Added 6 Court Clerks, 1 District Judge & 4 TBD (Due to McGirt)
3. 24 VOCA positions transferred to HS offset by Adding 1 Dir of Admin Ops, 3 Clerks, 2 TBD ,1 Juvenile Justice Coord, 9 Special Ofcr & 8 Assistant AG's (AG Addition due to McGirt)
4. Added 4 teachers, 1 Language Asst, 1 Budget Analyst, 1 deputy director, 1 Counselor, 1 Residential Asst & 1 Substitute Teacher offset by COS transferring to Office of the Chief
5. 163 direct Care position to all clinics, 8 Clinical Billing/Claims positions, 18 Community Health Workers, 4 Managed Care Coord, 2 Van Drivers, & 10 Hospital Property Mgmt Spec offset by 152 Transferred to new Public Health Dept & 53 EMS transferred to Marshal Dept, 23 Physician residents transferred to Direct Care
6. Added 2 Environmental Specialists, 1 Project Supervisor & 1 Environmental Engineer

7. Added 3 Compensation Analysts, 3 TBD, & 4 HR Analysts, 1 Loss Control Spec, 1 Claims Adjuster & 1 Special Asst
8. Added 1 Manager Program Systems, 1 Special Proj Ofcr, 2 Project Inspectors & 1 Laborer offset by eliminating 1 Admin Officer vacant >12 mths
9. 17 Housing Programs Positions moved to CNHA (MAP, Self Sufficiency, Rental Asst, etc..) & 1 Grant Analyst vacant > 12 mths
10. 24 One Fire (VOCA) positions transferred in from AG's Office & added 3 TBD positions, 5 Clerks, 5 Family Advocates, 3 Cooks & 1 Operations Coordinator offset by eliminating 2 Child Welfare Asst, 5 Child Welfare Spec & 6 Paraprofessionals vacant > 12 mths
11. Added 4 Reality Specialists
12. 53 EMS transferred in from Health and added 47 Deputy Marshals, 2 Exec Dir, 3 Criminal Investigators, 5 Special Proj Ofcr, 3 Lieutenants, 1 commander, 8 Security Officers & 2 TBD (due to McGirt)
13. Added 6 Hospital Ambulatory App Coord, 2 Tech Analysts, 2 Help Desk Analysts & 3 Senior Heal Systems Analysts (Due to CNOHC fully operating)
14. Added 4 Career Spec, 13 Coord Jobs Business Developments & 3 Academic Career Instructors
15. Added 5 Tax Agents & 1 Supervisor (Due to new Jay office opening)
16. Added 1 Clerk & 1 Security Officer
17. Added 1 Asst Editor & 1 Special Proj Ofcr
18. Added 1 Intern position
19. Added 1 Superintendent, 5 Teachers, 6 Interns, 3 Curriculum Specialists, 2 Teaching Asst, 1 Cook & 1 Community Language Instructor
20. New Department - 152 Transferred from Health Svc Dept

## Department Descriptions

### Office of the Principal Chief

#### *Department Overview*

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

The Executive Branch of Government is a constitutionally defined role within the Cherokee Nation. Working in concert with the Legislative and Judicial Branches of Government, all operations, management, and planning services required by the Tribe are conducted herein to provide for the wellbeing of the Cherokee Nation, its population, and resources. This department partners with all other Cherokee Nation governmental entities, departments and subsidiaries, Cherokee Nation communities and their related organizations, other federally recognized tribes and federal, state and local government entities on projects and issues of all types and scopes. This department consists of the Office of the Principal Chief, Deputy Chief, Secretary of State, along with Government Relations, Community and Cultural Outreach, Special Projects and Communications.

Government Relations (GR) is under the direction of the Secretary of State and collaborates with Cherokee Nation (CN) Administration and Cherokee Nation Businesses (CNB), respectively, to ascertain their priorities and assists in developing and executing strategies to help advance their priorities before federal and state bodies. GR is also responsible for many CN events, special projects, voter registration,

attends At-Large meetings, liaises between Tribal Council and the Administration, oversees nominations on the tribal, federal and state levels, and manages charitable and political donations.

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

### ***Key Trends and Challenges Impacting the Department***

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

### ***Goals and Objectives***

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

### ***Primary Services***

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

### ***Key Performance Measures***

Office of the Chief			
	FY21 Actuals	FY22 Estimated	FY23 Budget
# of Cherokee communities	14 Reservation / 25 At-Large	14 Reservation / 25 At-Large	14 Reservation / 25 At-Large
Cemetery Preservation	94	100	110

Figure 40 Office of the Chief Performance Measures

### Office of the Principal Chief Organizational Chart

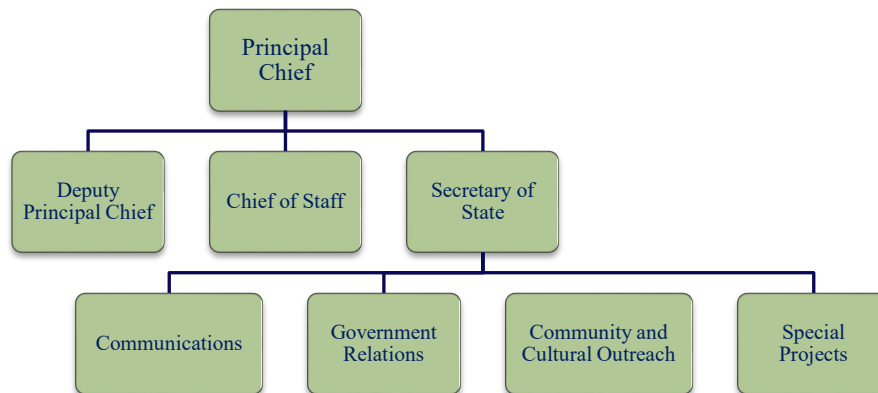


Figure 41 Office of the Principal Chief Org Chart

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

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
DOI GENERAL	\$ 36,000	\$ -	\$ -
IHS SELF GOVERNANCE HEALTH	20,255	101,559	102,260
INDIRECT COST POOL	1,365,610	1,699,609	2,540,865
MOTOR VEHICLE TAX	411,471	850,245	850,480
PRIVATE	12,477	-	-
TRIBALLY FUNDED	8,293,961	12,473,961	14,014,029
USDA	142,718	159,648	198,928
<b>Grand Total</b>	<b>\$ 10,282,492</b>	<b>\$ 15,285,022</b>	<b>\$ 17,706,562</b>

Figure 42 Office of the Principal Chief Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 18,770	\$ 41,050	\$ 86,050
BUILDING LEASE	6,432	16,040	31,040
CAPITAL ACQ <5K	31,726	36,000	34,378
CAPITAL ACQUISITIONS	-	431,936	419,802
CLIENT SERVICES	450,621	28,780	28,780
CONTRACTS	2,197,626	4,852,928	4,885,655
CONTRIBUTIONS	2,241,158	3,287,920	3,226,112
DEPRECIATION	1,643	800	800
FOOD COST	11,515	61,600	129,200
INDIRECT COST	469,229	539,100	717,235
INSURANCE	24,758	(28,425)	(31,260)
INTERNET	17,521	12,024	13,173
LEASE EQUIPMENT	2,907	1,962	4,662
MAILING COST	15,087	44,739	55,469
OTHER EXPENSES	1,733	4,126	5,952
PRINTING/COPYING	6,732	40,200	51,250
RECRUITMENT	2,396	-	-
REPAIRS/MAINT	14,271	9,100	12,000
SALARIES/FRINGE	3,902,440	4,753,635	6,466,773
SPACE COST	352,389	337,935	476,195
STAFF DEVELOPMENT	1,193	34,500	45,600
SUPPLIES	285,388	300,427	421,869
TELEPHONE	70,511	64,444	61,984
TRANSFERS	62,620	-	-
TRANSPORTATION	67,509	99,485	94,835
TRAVEL	20,175	310,936	463,158
UTILITIES	6,146	3,780	5,850
<b>Grand Total</b>	<b>\$ 10,282,492</b>	<b>\$ 15,285,022</b>	<b>\$ 17,706,562</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
COMMUNICATIONS	13	15	19
COMMUNITY AND CULTURAL OUTREACH	15	16	15
GOVERNMENT RELATIONS	11	11	12
PRINCIPAL CHIEF	14	14	20
<b>OFFICE OF THE CHIEF TOTAL</b>	<b>53</b>	<b>56</b>	<b>66</b>

Figure 43 Summary Budget Data – Office of the Principal Chief

## **Tribal Council**

### **Department Overview**

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

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

### ***Key Trends and Challenges Impacting the Department***

The key trend and challenge facing the Council of the Cherokee Nation is the continued growth of constituents and needs versus the stagnant and in some cases reduced funding to meet these needs. Current priorities and future stability have to be 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***

<b>Tribal Council</b>			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Attendance to Committee Meetings	96%	96%	96%
Attendance to Council Meetings	96%	96%	96%

Figure 44 Tribal Council Performance Measure

### ***Expenditures and Authorized Positions***

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
INDIRECT COST POOL	1,150,835	1,463,523	1,743,000
MOTOR VEHICLE TAX	729,723	877,750	950,000
TRIBALLY FUNDED	2,168,082	2,880,705	3,217,000
<b>Grand Total</b>	<b>\$ 4,048,640</b>	<b>\$ 5,221,978</b>	<b>\$ 5,910,000</b>

Figure 45 Tribal Council Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 1,915	\$ 3,000	\$ 3,000
CAPITAL ACQ <5K	169	8,000	6,000
CLIENT SERVICES	14,536	85,000	85,000
CONTRACTS	143,620	250,000	300,000
CONTRIBUTIONS	1,322,719	1,611,211	825,000
DEPRECIATION	1,824	608	-
FOOD COST	44,840	30,000	40,000
INDIRECT COST	148,158	196,946	230,439
INSURANCE	37,019	36,525	37,600
INTERNET	360	-	-
LEASE EQUIPMENT	12,046	16,000	16,000
MAILING COST	3,419	11,500	9,500
OTHER EXPENSES	6,277	9,972	7,371
PRINTING/COPYING	653	8,000	5,500
REPAIRS/MAINT	3,952	3,000	2,700
RESERVED BY APPROPRIATION	-	-	825,000
SALARIES/FRINGE	1,874,276	2,381,216	2,951,590
SPACE COST	92,182	110,000	100,000
STAFF DEVELOPMENT	30,600	29,000	29,000
SUPPLIES	41,459	35,000	37,000
TELEPHONE	37,381	53,000	55,000
TRANSFERS	17,000	17,000	17,000
TRANSPORTATION	190,651	207,000	207,300
TRAVEL	23,583	120,000	120,000
<b>Grand Total</b>	<b>\$ 4,048,640</b>	<b>\$ 5,221,978</b>	<b>\$ 5,910,000</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
TRIBAL COUNCIL	21	21	21
<b>TRIBAL COUNCIL TOTAL</b>	<b>21</b>	<b>21</b>	<b>21</b>

Figure 46 Summary Budget Data – Tribal Council

## Tribal Courts

### Department Overview

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

### ***Key Trends and Challenges Impacting the Department***

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

### ***Goals and Objectives***

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

### ***Primary Services***

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

### ***Key Performance Measures***

Tribal Courts			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Number of new District Court cases filed	6,081	5,832	6,300
Number of new Supreme Court cases filed	7	9	12

Figure 47 Tribal Courts Performance Measures

### ***Tribal Courts Organizational Chart***

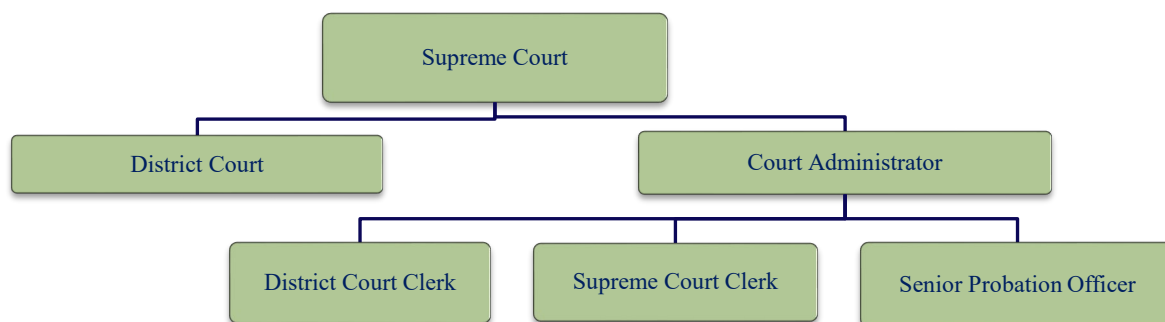


Figure 48 Supreme Court Org Chart

### ***Expenditures and Authorized Positions***

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DOI SELF GOVERNANCE	49,341	-	-
TRIBALLY FUNDED	1,766,449	2,831,546	3,947,762
<b>Grand Total</b>	<b>\$ 1,815,791</b>	<b>\$ 2,831,546</b>	<b>\$ 3,947,762</b>

Figure 49 Tribal Courts Funding by Funding Source

The table following (see figure 50 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.

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 2,529	\$ 1,500	\$ 2,500
BUILDING LEASE	-	155,000	-
CAPITAL ACQ <5K	45,943	20,000	85,000
CAPITAL ACQUISITIONS	36,170	-	-
CONTRACTS	270,763	741,114	902,201
FOOD COST	-	400	2,500
INDIRECT COST	185,368	285,072	400,708
INSURANCE	544	1,500	3,898
INTERNET	310	-	-
MAILING COST	1,760	-	-
OTHER EXPENSES	(170)	-	-
RECRUITMENT	62	-	-
REPAIRS/MAINT	188	-	-
SALARIES/FRINGE	1,014,550	1,446,010	2,018,505
SPACE COST	161,265	-	175,000
STAFF DEVELOPMENT	-	2,500	15,000
SUPPLIES	46,777	52,600	95,000
TELEPHONE	27,609	24,000	47,000
TRANSPORTATION	22,092	350	96,700
TRAVEL	33	101,500	103,750
<b>Grand Total</b>	<b>\$ 1,815,791</b>	<b>\$ 2,831,546</b>	<b>\$ 3,947,762</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DISTRICT COURT	7	10	20
SUPREME COURT	7	7	9
<b>SUPREME COURT TOTAL</b>	<b>14</b>	<b>17</b>	<b>29</b>

Figure 50 Summary Budget Data – Supreme Court

## Other Boards and Commissions

### Department Overview

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

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

### Key Performance Measures

Boards and Commissions			
	FY21 Actuals	FY22 Estimated	FY23 Budget
This group is available to provide assistance to other tribes only when requested, and since it is widely unknown when that request will come in, no performance measures are tracked or anticipated for.	-	-	-

Figure 51 Boards and Commissions Performance Measures

### Expenditures and Authorized Positions

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

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
DOI SELF GOVERNANCE	221,757	254,944	255,129
<b>Grand Total</b>	<b>\$ 221,757</b>	<b>\$ 254,944</b>	<b>\$ 255,129</b>

Figure 52 Other Boards and Commissions Funding by Funding Source

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

Expenditures	2021 ACTUAL	2022 BUDGET	2023 BUDGET
CONTRACTS	\$ 221,757	\$ 230,410	\$ 229,172
INDIRECT COST	-	2,534	2,719
SUPPLIES	-	22,000	23,238
<b>Grand Total</b>	<b>\$ 221,757</b>	<b>\$ 254,944</b>	<b>\$ 255,129</b>
Authorized Positions	2021 ACTUAL	2022 BUDGET	2023 BUDGET
The positions within this division are portions of employees. The total does not equal to one FTE.	-	-	-
<b>OTHER BOARDS AND COMMISSIONS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

Figure 53 Summary Budget Data – Other Boards and Commissions

## Office of the Attorney General

### *Department Overview*

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

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

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

### *Primary Services*

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

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

### *Key Trends and Challenges Impacting the Department*

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

### *Office of the Attorney General Organizational Chart*

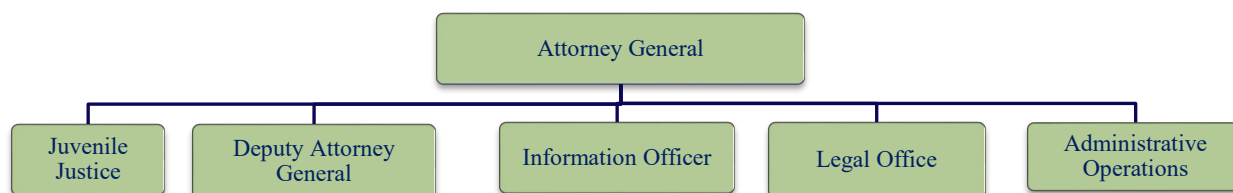


Figure 54 Office of the Attorney General Org Chart

### *Goals and Objectives*

- ❖ Protect and defend the sovereignty of the Cherokee Nation.

- ❖ Protecting the Nation's families and communities through tribal criminal prosecutions and needed referrals to U.S. Attorneys.
- ❖ Protect Nation's children through juvenile systems (tribal & state courts), increase presence in out-of-state cases.
- ❖ Facilitate the work flow 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***

<b>Office of Attorney General</b>			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Criminal Cases	73	360	378
Juvenile Cases	77	20	21
Probates	12	10	11
Probation Cases	-	437	459

**Figure 55 Office of Attorney General Key Performance Measures**

### ***Major Financial or Programmatic Changes Occurring In This Budget***

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

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

### ***Expenditures and Authorized Positions***

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DOI SELF GOVERNANCE	314,925	-	-
FEDERAL OTHER	100,149	85,865	110,000
INDIRECT COST POOL	870,941	2,629,403	3,151,059
TRIBALLY FUNDED	2,465,870	5,680,944	7,107,012
<b>Grand Total</b>	<b>\$ 3,751,885</b>	<b>\$ 8,396,212</b>	<b>\$ 10,368,071</b>

**Figure 56 Office of the Attorney General Funding by Funding Source**

The table below (see figure 57) 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.

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
CAPITAL ACQ <5K	\$ 14,358	\$ 1,000	\$ 1,000
CAPITAL ACQUISITIONS	-	264,121	105,000
CONTRACTS	350,462	1,162,229	1,153,046
FOOD COST	486	3,500	3,500
INDIRECT COST	267,586	485,455	644,072
INSURANCE	1,356	19,500	25,300
INTERNET	5,777	40,000	42,500
LEASE EQUIPMENT	6,376	21,000	37,300
MAILING COST	2,757	16,000	16,500
OTHER EXPENSES	14,280	100,000	100,000
PRINTING/COPYING	2,750	29,529	36,500
RECRUITMENT	1,271	3,620	4,500
REPAIRS/MAINT	1,897	29,951	14,500
SALARIESFRINGE	2,744,172	4,945,013	6,881,215
SPACE COST	93,460	266,000	210,000
STAFF DEVELOPMENT	48,124	240,000	260,000
SUPPLIES	121,591	277,662	310,038
TELEPHONE	45,378	159,300	174,600
TRANSPORTATION	21,449	167,000	167,500
TRAVEL	8,357	165,332	181,000
<b>Grand Total</b>	<b>\$ 3,751,885</b>	<b>\$ 8,396,212</b>	<b>\$ 10,368,071</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ATTORNEY GENERAL	48	74	77
<b>OFFICE OF THE ATTORNEY GENERAL TOTAL</b>	<b>48</b>	<b>74</b>	<b>77</b>

Figure 57 Summary Budget Data – Office of the Attorney General

## Education Services

### Department Overview

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

- ❖ Head Start: Prepares pre-k children for school
- ❖ Sequoyah Schools: Operates a residential option comprehensive high school for Native American students in grades 9-12
- ❖ College Resource Center: Provides Scholarships to qualified Cherokee students attending an accredited college or university
- ❖ Johnson O'Malley (JOM): Provides supplemental and/or operational support to public schools within Cherokee Nation boundaries

- ❖ Cultural Resource Center: Educates Cherokee citizens and the public on Cherokee language, history and culture promotion with emphasis on valid presentation of Cherokee and culture.

#### ***Major Financial or Programmatic Changes Occurring In This Budget***

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

#### ***Intensifying services in total geographic area:***

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

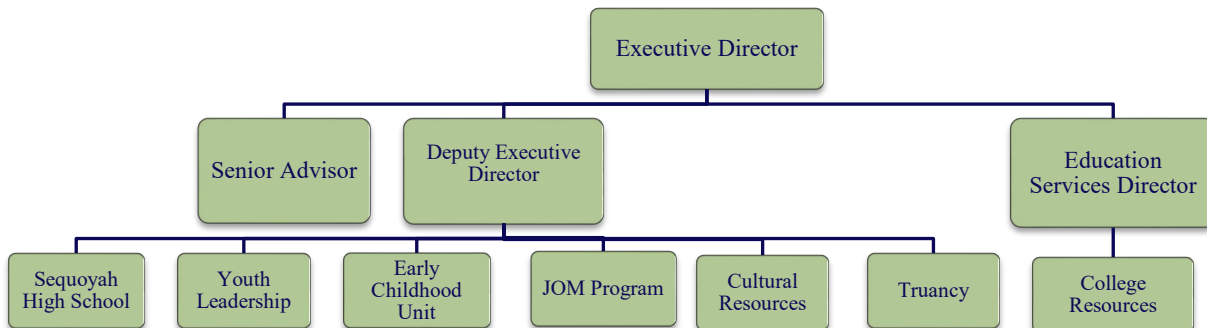
- ❖ Comprehensive educational program for students in pre-k through 12<sup>th</sup> with scholarship opportunities for students pursuing post-secondary degrees
- ❖ Preserve and promote Cherokee language, history and cultural programming to public schools and communities through outreach services

### ***Key Performance Measures***

<b>Education Services</b>			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Early Head Start Enrollment (Infant-Toddler)	212	170	225
Head Start Enrollment (age 3-5)	563	612	715
Concurrent Enrollment Scholarships	697	816	1,015
Trail of Tears Awards	358	314	355
Johnson O'Malley Program students	24,625	24,625	25,893
Higher Education Scholarships	4,635	4,653	4,680

**Figure 58 Education Services Performance Measure**

### ***Education Services Organizational Chart***



**Figure 59 Education Services Org Chart**

### *Expenditures and Authorized Positions*

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DEPT OF EDUCATION	62,874	73,263	73,263
DHHS GENERAL	13,862,953	14,368,135	14,256,268
DOI GENERAL	8,794,222	20,155,399	17,142,616
DOI SELF GOVERNANCE	2,336,909	2,934,321	2,569,304
FEDERAL OTHER	85,547	208,102	-
HUD	1,800	1,200,000	1,200,000
INDIRECT COST POOL	689,594	683,831	887,531
MOTOR FUELS TAX	15,758,664	19,376,907	17,868,907
MOTOR VEHICLE TAX	6,610,717	9,548,833	9,548,833
OTHER	118	78,000	78,000
PERMANENT FUNDS	2,240	9,100	9,100
PRIVATE	-	-	20,000
TRIBALLY FUNDED	2,964,958	4,347,748	4,134,540
<b>Grand Total</b>	<b>\$ 51,170,596</b>	<b>\$ 72,983,639</b>	<b>\$ 67,788,362</b>

Figure 60 Education Services Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 1,440	\$ 4,057	\$ 4,053
BUILDING LEASE	6,895	6,460	6,460
CAPITAL ACQ <5K	196,915	366,201	242,746
CAPITAL ACQUISITIONS	104,519	1,689,208	781,231
CLIENT SERVICES	651,476	2,552,568	2,375,628
CONTRACTS	2,960,987	7,176,329	5,930,739
CONTRIBUTIONS	9,822,928	9,700,071	9,768,272
FOOD COST	8,387	78,467	56,049
INDIRECT COST	2,152,247	3,115,966	3,265,038
INSURANCE	91,908	158,553	166,892
INTERNET	30,939	50,882	50,282
LEASE EQUIPMENT	25,138	22,000	47,000
MAILING COST	20,631	48,189	42,539
OTHER EXPENSES	1,483	(19,485)	(19,485)
PRINTING/COPYING	14,649	59,511	63,153
RECRUITMENT	26,784	22,525	36,725
REPAIRS/MAINT	408,824	1,141,894	1,011,362
RESERVED BY APPROPRIATION	-	2,375,000	2,375,000
SALARIES/FRINGE	14,972,248	19,987,521	19,393,850
SCHOLARSHIPS	16,378,106	18,309,404	16,448,831
SPACE COST	126,421	183,296	174,796
STAFF DEVELOPMENT	30,051	504,727	500,122
SUPPLIES	1,745,891	2,265,211	2,313,044
TELEPHONE	290,802	300,806	333,902
TRANSFERS	240,420	1,200,000	1,200,000
TRANSPORTATION	343,157	445,373	471,951
TRAVEL	64,774	566,605	426,502
UTILITIES	452,577	672,300	321,680
<b>Grand Total</b>	<b>\$ 51,170,596</b>	<b>\$ 72,983,639</b>	<b>\$ 67,788,362</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
CHILDHOOD DEVELOPMENT	165	167	170
CULTURE	18	11	12
EDUCATION EXEC DIRECTOR	12	10	11
HIGHER EDUCATION	9	10	10
JOM PROGRAM	10	11	11
SEQUOYAH HIGH SCHOOL	92	120	124
<b>EDUCATION SERVICES TOTAL</b>	<b>306</b>	<b>329</b>	<b>338</b>

Figure 61 Summary Budget Data – Education Services

## **Health Services**

### ***Department Overview***

Cherokee Nation Health Services provides comprehensive health care services to a user population of 151,378 Native American beneficiaries. The fiscal year 2023 Health Services budget funds 2,948 positions, an increase of 19 positions over fiscal year 2022 level of 2,929. The Cherokee Nation Health Care delivery system includes one tertiary care hospital (W.W Hastings), nine outpatient ambulatory care clinics: Cherokee Nation Outpatient Health Center (Tahlequah), Wilma P. Mankiller Health Center (Stilwell), Redbird Smith Health Center (Sallisaw), Sam Hider Health Center (Jay), AMO Health Center Salina, Will Rogers Health Center (Nowata), Three Rivers Health Center (Muskogee), Cooweescoowee Health Center (Ochelata), Vinita Health Center (Vinita), and one employee health clinic located in Tahlequah. All Cherokee Nation health facilities are accredited by Det Norske Veritas (DNV). In addition to the primary care medical services provided at these facilities other services provided at most locations include behavioral health, diabetes treatment and prevention, dental, optometry and ophthalmology, and women infants and children (WIC). In addition, health services operates a residential adolescent drug treatment center, and a cancer early detection program, a centralized pharmacy refill center, and a surgical technology program.

### ***Primary Services***

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

### ***Major Financial or Programmatic Changes Occurring In This Budget***

- ❖ Health Services annual budget for fiscal year 2023 is \$824,297,316 compared to the previous fiscal year 2022 annual budget of \$924,551,157 a decrease of \$100,253,841. The decrease in funding related largely from a reduction in federal funding for Covid 19 response.
- ❖ Third party revenue is budgeted at \$187,825,874 for fiscal year 2023 compared to the previous fiscal year 2022 revenue of \$168,937,452 an increase of \$81,111,578. The increase in budgeted third-party revenue during for fiscal year 2023 is attributable to increased Medicaid collections resulting from Medicaid expansion, improved Medicaid enrollment efforts, and OMB all-inclusive rate increase for FY22.

### ***Key Trends and Challenges Impacting the Department***

- ❖ A key trend we hope to see continue into 2023 is the increase in patient visits at our facilities. During FY22 there were 1,606,243 total patient visits compared to 1,561,034-combined patient visit in FY21. Although this reflects only a 3% increase over the prior year, it should be noted that we experienced a significant reduction in Covid related visits in FY22. Patient visits for ambulatory, dental and pharmacy actually grew by a larger percentage if not for the large number of Covid visits in FY21.
- ❖ Another key trend was the growth in dental visits in FY22 compared to FY21. During FY22 there were 74,598 dental visits compared to 49,162 dental visits in FY21. This is an increase of 25,436 or a 34% increase. We hope to see these numbers continue to grow as our dental program is back to being fully operational and will be expanded during FY23.

- ❖ A major challenge to our health care delivery system is our ability to recruit and retain health care professionals to staff our facilities. This is especially true in our nursing program where we continue to face shortages of qualified nurses to support our primary and specialty care services. While we have focused on updating our recruitment and retention program including compensation, we expect the nursing shortage to continue into FY23.

### ***Goals and Objectives***

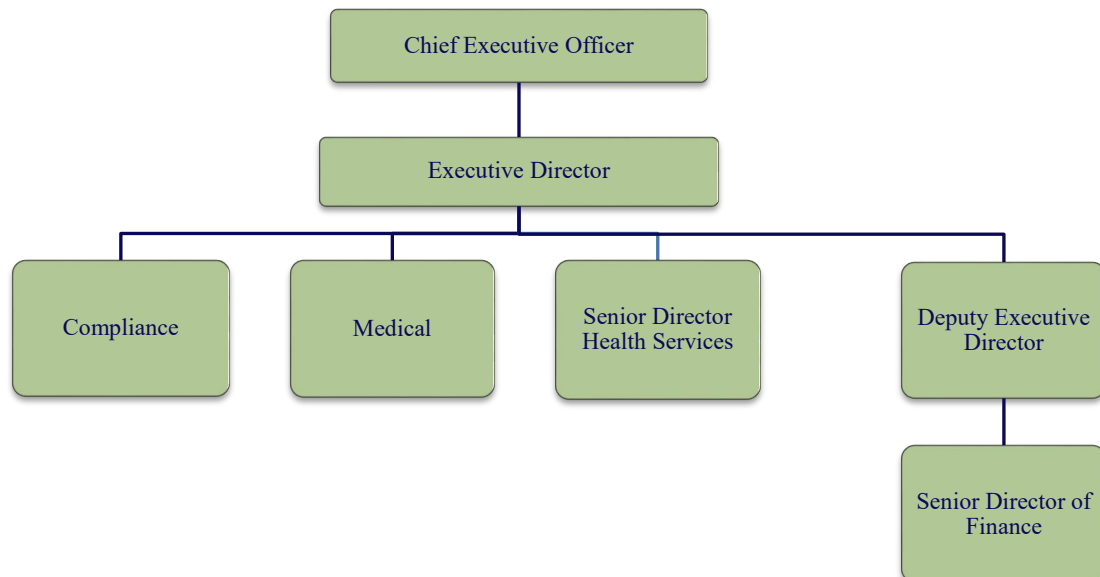
- ❖ Align our governance and structure with our vision, mission, and values.
- ❖ Promote innovation, performance and quality at all levels.
- ❖ Establish Cherokee Nation's health information governance.
- ❖ Strengthen and cultivate a top-quality, high performing workforce.

### ***Key Performance Measures***

Health Services			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Outpatient Health Clinic visits	1,475,655	1,623,221	1,866,704
Dental visits	49,162	74,449	82,360
Pharmacy Refill Center	235,124	244,529	318,866
Ambulatory Care Visits	801,439	881,583	969,741
Pharmacy Patient Visits	709,919	780,911	859,002

**Figure 62 Health Services Performance Measures**

### ***Health Services Organizational Chart***



**Figure 63 Health Services Org Chart**

### ***Expenditures and Authorized Positions***

The Health Services' funding is shown in the table below (see figure 64) by funding source.

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
CAPITAL PROJECTS	8,183,016	12,775,296	10,000,000
DHHS GENERAL	19,910,276	30,462,639	20,678,114
IHS SELF GOVERNANCE HEALTH	420,076,853	1,195,237,987	779,909,836
INDIRECT COST POOL	3,527,127	4,502,534	4,648,948
PRIVATE	15,838	71,073	71,073
STATE OF OKLAHOMA	100,219	-	-
TRIBALLY FUNDED	4,175,546	7,114,202	8,989,345
<b>Grand Total</b>	<b>\$ 455,988,875</b>	<b>\$ 1,250,163,731</b>	<b>\$ 824,297,316</b>

Figure 64 Health Services Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 26,270	\$ 10,000	\$ 62,500
BUILDING LEASE	65,808	179,082	179,153
CAPITAL ACQ <5K	5,172,262	1,480,267	2,239,556
CAPITAL ACQUISITIONS	10,648,818	80,511,596	76,959,796
CLIENT SERVICES	374,945	350,235	299,743
CONTRACTS	155,674,939	367,673,590	278,427,092
CONTRIBUTIONS	418,807	330,189	-
COST OF SALES	(3,700,285)	-	-
FOOD COST	26,445	84,767	84,428
INDIRECT COST	26,564,325	45,778,899	46,207,694
INSURANCE	1,323,394	1,671,913	1,768,526
INTEREST/DEBT SERVICE	15,789,214	149,300,000	-
INTERNET	45,787	36,895	36,800
LEASE EQUIPMENT	697,424	1,369,643	1,391,643
MAILING COST	2,191,416	1,959,162	2,909,162
OTHER EXPENSES	(2,549,367)	1,000	1,000
PRINTING/COPYING	36,853	35,800	35,800
PROPERTY TAXES	1,211	-	-
RECRUITMENT	271,224	203,330	220,578
REPAIRS/MAINT	3,640,723	4,206,272	4,962,138
RESERVED BY APPROPRIATION	-		4,685,722
SALARIES/FRINGE	185,285,617	269,646,407	284,596,655
SCHOLARSHIPS	2,400	-	-
SPACE COST	110,650	118,351	118,400
STAFF DEVELOPMENT	1,694,082	1,921,267	2,010,898
SUPPLIES	30,929,803	103,378,104	88,868,807
TELEPHONE	1,940,281	1,838,868	1,828,898
TRANSFERS	14,762,483	210,558,802	18,741,151
TRANSPORTATION	694,509	1,069,061	1,174,161
TRAVEL	73,974	1,063,875	1,000,659
UTILITIES	3,774,864	5,386,356	5,486,356
<b>Grand Total</b>	<b>\$ 455,988,875</b>	<b>\$ 1,250,163,731</b>	<b>\$ 824,297,316</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADMINISTRATIVE SUPPORT	97	103	108
CLINICAL SUPPORT SERVICES	115	125	160
COMMUNITY HEALTH/PREV SER	364	427	222
DIRECT CARE	2,035	2,171	2,346
EXECUTIVE DIRECTOR	101	103	113
<b>HEALTH SERVICES TOTAL</b>	<b>2,712</b>	<b>2,929</b>	<b>2,949</b>

Figure 65 Summary Budget Data – Health Services

## Financial Resources

### *Department Overview*

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

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

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

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

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

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

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

### *Key Trends and Challenges Impacting the Department*

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

### *Key Performance Measures*

Financial Resources			
	FY21 Actuals	FY22 Estimated	FY23 Budget
External agency audit reviews	11	10	11

Figure 66 Financial Resources Key Performance Measures

### ***Goals and Objectives***

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

### ***Financial Resources Organizational Chart***

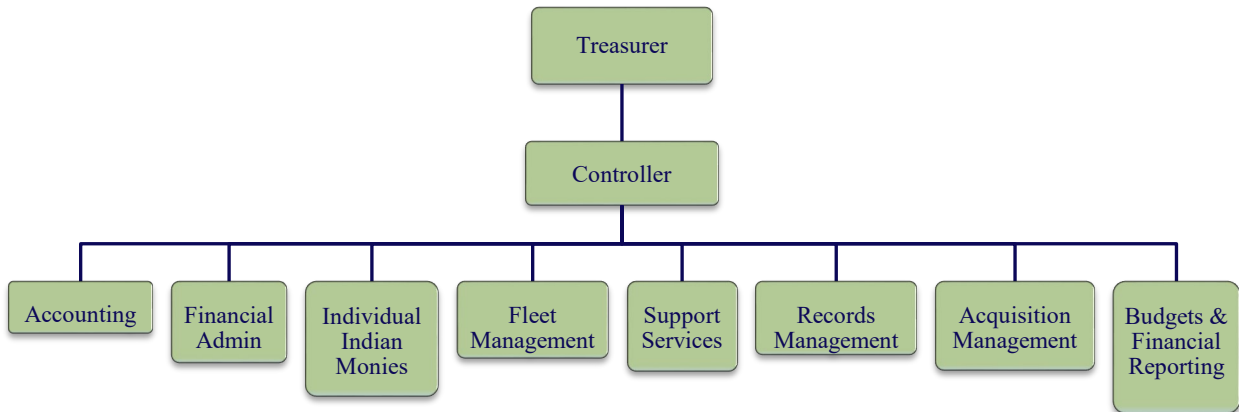


Figure 67 Financial Resources Org Chart

### ***Expenditures and Authorized Positions***

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

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
DEPT OF TREASURY	801,624,779	1,326,646,971	1,000,250,000
DOI SELF GOVERNANCE	515,304	10,069,899	11,635,167
FEDERAL OTHER	-	175,341	-
FRINGE POOL	(11,464,348)	-	-
HUD	-	575,000	1,602,501
IHS DISCRETIONARY	209,934	100,500	150,000
INDIRECT COST POOL	11,778,874	14,911,399	15,757,871
MOTOR FUELS TAX	8,985,017	9,503,000	9,505,000
OTHER	524,142	40,000	40,000
TRIBALLY FUNDED	10,959,450	154,743,326	145,846,669
USDA	327,775	-	-
<b>Grand Total</b>	<b>\$ 735,232,178</b>	<b>\$ 1,516,765,436</b>	<b>\$ 1,184,787,208</b>

Figure 68 Financial Resources Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 897	\$ -	\$ -
CAPITAL ACQ <5K	7,010,635	65,000	65,000
CAPITAL ACQUISITIONS	(55,380,152)	214,508,921	203,498,443
CASH MATCH	-	644,434	829,939
CLIENT SERVICES	609,609,257	707,053,661	663,200,890
CONTRACTS	73,146,332	164,295,522	119,202,784
CONTRIBUTIONS	4,000	26,302	-
COST OF SALES	4,430	-	-
DEPRECIATION	20,371,343	9,082	9,082
FOOD COST	25,428	26,250	26,250
INDIRECT COST	2,454,401	7,265,211	3,281,512
INSURANCE	78,204	8,701	10,451
INTEREST/DEBT SERVICE	524,142	-	-
INTERNET	41,359	675	1,050
LEASE EQUIPMENT	27,201	33,561	34,500
MAILING COST	121,550	26,900	26,900
OTHER EXPENSES	(2,063,682)	618,182	711,250
PRINTING/COPYING	42,682	15,100	15,100
PROPERTY TAXES	10,851	40,000	60,000
RECRUITMENT	1,352	10,000	10,000
REPAIRS/MAINT	3,956,815	14,014	14,014
RESERVED BY APPROPRIATION	-	134,500,593	129,539,844
SALARIES/FRINGE	37,076,249	59,110,858	23,466,110
SCHOLARSHIPS	1,699,586	-	-
SPACE COST	752,491	919,353	919,353
STAFF DEVELOPMENT	25,028	48,500	58,500
SUPPLIES	9,544,820	20,863,677	10,891,982
TELEPHONE	178,399	59,927	66,672
TRANSFERS	22,664,695	203,109,505	24,927,623
TRANSPORTATION	3,020,167	3,448,548	3,867,000
TRAVEL	851	42,959	52,959
UTILITIES	282,849	-	-
<b>Grand Total</b>	<b>\$ 735,232,178</b>	<b>\$ 1,516,765,436</b>	<b>\$ 1,184,787,208</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
FINANCIAL MANAGEMENT	128	136	117
<b>FINANCIAL RESOURCES TOTAL</b>	<b>128</b>	<b>136</b>	<b>117</b>

Figure 69 Summary Budget Data – Financial Resources

## **Transportation & Infrastructure Services**

### ***Department Overview***

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

### ***Primary Services***

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

### ***Key Trends and Challenges Impacting the Department***

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

### ***Goals and Objectives***

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

TRANSPORTATION/TRANSIT GOALS – DOT FHWA Roads - During FY20, there was 1 bridge improved and 67.37 miles of roadways improved. All miles funded from the Motor Fuel Tax/Motor Vehicle Tax programs. During FY21, 88.61 miles of roadways improved. Of those, 81.46 miles funded from the Motor Fuel Tax/Motor Vehicle Tax programs and 7.15 miles funded from the FHWA Tribal Transportation Program. During FY22 60.27 miles of roadway completed. Of those, 47.56 miles funded from the Motor Fuel Tax/Motor Vehicle Tax programs and 12.71 miles funded from the FHWA Tribal Transportation Program. As of October 1, 2022 there have been two bridges improved, 2 miles of roadway and 1 bridge that is under construction.

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

OFFICE OF ENVIRONMENTAL HEALTH/ENGINEERING/SANITATION FACILITY CONSTRUCTION GOALS – Goals would be to meet if not exceed those that were served for FY22.

### Key Performance Measures

Department of Transportation & Infrastructure			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Miles of roadway improved upon	89	60	90
On demand transit rides	111,500	109,409	114,879

Figure 70 Transportation & Infrastructure Performance Measures

### Transportation and Infrastructure Organizational Chart

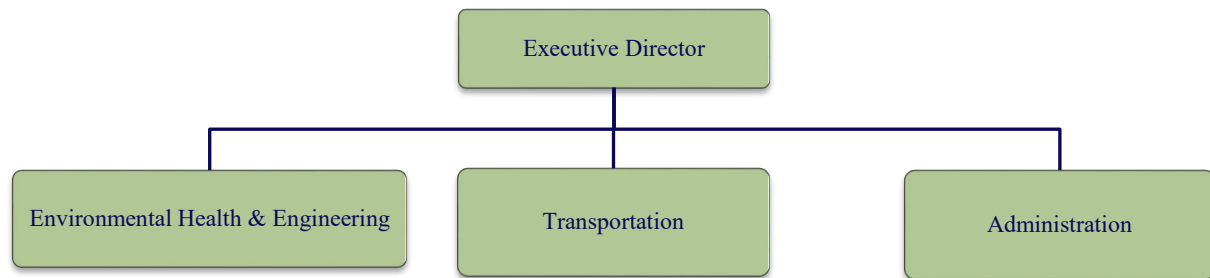


Figure 71 Transportation & Infrastructure Org Chart

### Expenditures and Authorized Positions

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

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
DEPT OF TRANSPORTATION	11,451,408	97,539,592	82,933,087
DHHS GENERAL	10,000	-	-
DOI SELF GOVERNANCE ROADS	4,518,847	3,357,804	-
FEDERAL OTHER	1,308,224	3,583,979	3,583,979
HUD	8,225	50,000	-
IHS SELF GOVERNANCE TEH	8,844,867	21,049,155	25,797,941
INDIRECT COST POOL	411,613	481,802	507,161
MOTOR FUELS TAX	1,218,198	2,646,923	2,321,293
MOTOR VEHICLE TAX	2,624,752	10,949,303	7,656,056
TRIBALLY FUNDED	1,518,083	2,338,472	2,459,925
<b>Grand Total</b>	<b>\$ 31,914,217</b>	<b>\$ 141,997,030</b>	<b>\$ 125,259,442</b>

Figure 72 Transportation & Infrastructure Funding by Funding Source

The following table (see figure 73) 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.

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 187	\$ 5,000	\$ 3,000
BUILDING LEASE	-	5,300	1,800
CAPITAL ACQ <5K	68,425	123,142	10,014
CAPITAL ACQUISITIONS	405,424	1,320,443	810,265
CLIENT SERVICES	486,974	214,000	551,000
CONTRACTS	25,443,864	134,039,083	117,452,463
COST OF SALES	869	-	-
DEPRECIATION	7,495	7,495	6,871
FOOD COST	-	12,000	7,000
INDIRECT COST	596,776	661,637	705,805
INSURANCE	47,480	35,530	39,334
INTERNET	14,252	4,500	11,100
LEASE EQUIPMENT	13,990	38,519	39,519
MAILING COST	2,170	2,500	3,500
OTHER EXPENSES	(2,888)	500	1,000
PRINTING/COPYING	148	21,100	19,100
RECRUITMENT	3,453	3,084	5,250
REPAIRS/MAINT	39,935	12,300	23,700
SALARIES/FRINGE	4,116,698	4,568,098	4,632,049
SPACE COST	119,981	132,016	175,461
STAFF DEVELOPMENT	56,549	83,387	54,557
SUPPLIES	127,127	198,670	187,625
TELEPHONE	67,337	65,635	82,037
TRANSFERS	65,441	103,000	100,000
TRANSPORTATION	210,852	257,351	269,491
TRAVEL	970	70,571	47,032
UTILITIES	20,708	12,169	20,469
<b>Grand Total</b>	<b>\$ 31,914,217</b>	<b>\$ 141,997,030</b>	<b>\$ 125,259,442</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
BUSINESS ENTERPRISE	4	-	-
COMMTY SERVICES EXEC DIR	5	5	5
COMMUNITY DEVELOPMENT	6	-	-
ENGINEER & SANITATION FA	35	33	38
ROADS DEPARTMENT	25	27	26
<b>TRANSPORTATION &amp; INFRASTRUCTURE TOTAL</b>	<b>75</b>	<b>65</b>	<b>69</b>

Figure 73 Summary Budget Data – Transportation & Infrastructure

## Human Resources

### *Department Overview / Primary Services*

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

**Employee Relations:** HR routinely advises CN Management on Cherokee Nation Human Resources Policies including application of disciplinary policies, discipline appeals, Administrative Appeals Board (dismissal) hearings, employee complaints, Ethics Point complaints, Oklahoma Employment Security Commission hearings (unemployment insurance).

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

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

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

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

### *Key Trends and Challenges Impacting the Department*

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

### *Goals and Objectives*

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

### Key Performance Measures

Human Resources			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Organization-wide employee count	4,121	5,231	5,693

Figure 74 Human Resources Performance Measures

### Human Resources Organizational Chart

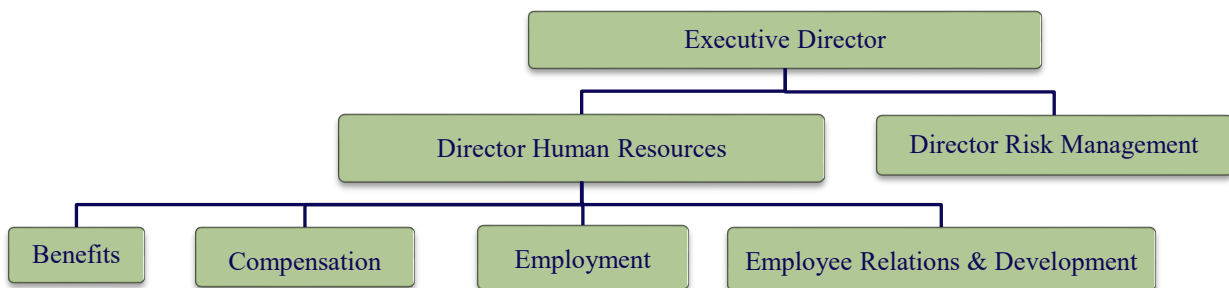


Figure 75 Human Resources Org Chart

### Expenditures and Authorized Positions

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

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
IHS SELF GOVERNANCE HEALTH	99,773	432,258	216,129
INDIRECT COST POOL	7,886,414	8,756,004	11,808,910
TRIBALLY FUNDED	-	8,378	1,129,000
<b>Grand Total</b>	<b>\$ 7,986,187</b>	<b>\$ 9,196,640</b>	<b>\$ 13,154,039</b>

Figure 76 Human Resources Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
BUILDING LEASE	\$ -	\$ 780	\$ 780
CAPITAL ACQ <5K	28,928	31,150	41,150
CONTRACTS	499,240	1,148,258	855,485
FOOD COST	590	5,500	13,000
INDIRECT COST	-	878	-
INSURANCE	3,145,015	1,735,956	3,693,686
INTERNET	1,548	1,150	1,600
MAILING COST	6,826	10,150	20,150
OTHER EXPENSES	4,841	15,000	22,000
PRINTING/COPYING	15,398	20,400	22,400
RECRUITMENT	60,619	82,500	103,000
REPAIRS/MAINT	146	510	1,010
SALARIES/FRINGE	3,911,729	5,669,629	7,794,895
SPACE COST	183,165	290,724	300,030
STAFF DEVELOPMENT	10,083	23,235	73,418
SUPPLIES	52,932	79,479	106,594
TELEPHONE	43,509	40,597	53,697
TRANSPORTATION	21,563	28,744	36,344
TRAVEL	53	12,000	14,800
<b>Grand Total</b>	<b>\$ 7,986,187</b>	<b>\$ 9,196,640</b>	<b>\$ 13,154,039</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
HUMAN RESOURCES ADMIN	52	56	70
RISK MANAGEMENT	13	16	19
<b>HUMAN RESOURCES TOTAL</b>	<b>65</b>	<b>72</b>	<b>89</b>

Figure 77 Summary Budget Data – Human Resources

## Management Resources

### Department Overview

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

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

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

Planning & Development (P&D) is the hub for all Cherokee Nation construction and renovation projects. Once funds are appropriated, P&D is responsible to work with Cherokee Nation staff through all phases

of the process flow (planning, designing and construction) until completion. P&D ensures compliance of federal rules/regulations and/or Cherokee Nation's policies and procedures associated with the appropriated funds. Also, P&D is responsible for overseeing the Nation's overall space planning along with reviewing and approving any space leasing agreements.

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

### ***Primary Services***

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

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

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

### ***Key Trends and Challenges Impacting the Department***

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

### ***Goals and Objectives***

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

### ***Key Performance Measures***

Management Resources			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Number of Buildings Maintained	40	40	48

Figure 78 Management Resources Performance Measures

### ***Management Resources Organizational Chart***

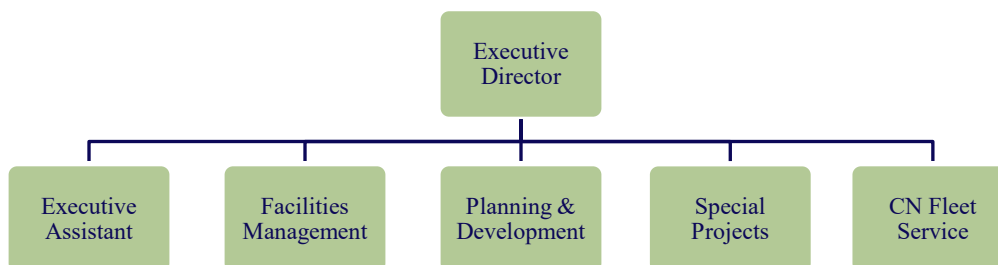


Figure 79 Management Resources Org Chart

### ***Expenditures and Authorized Positions***

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
CAPITAL PROJECTS	23,338,059	485,025,515	443,732,556
INDIRECT COST POOL	1,179,341	2,134,443	2,571,035
INTERNAL LEASE POOL	5,326,205	5,571,702	5,478,811
TRIBALLY FUNDED	925,514	1,289,256	5,847,113
<b>Grand Total</b>	<b>\$ 30,769,119</b>	<b>\$ 494,020,916</b>	<b>\$ 457,629,515</b>

**Figure 80 Management Resources Funding by Funding Source**

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
BUILDING LEASE	5,640	5,800	5,800
CAPITAL ACQ <5K	17,907	39,000	30,693
CAPITAL ACQUISITIONS	20,567,433	484,742,590	447,322,507
CONTRACTS	1,090,466	834,060	1,378,070
CONTRIBUTIONS	1,947,500	-	-
DEPRECIATION	1,001,453	980,606	970,087
FOOD COST	-	4,900	4,900
INDIRECT COST	74,777	98,841	92,271
INSURANCE	282,055	280,959	323,075
INTERNET	2,479	1,023	1,023
LEASE EQUIPMENT	3,972	4,000	4,000
MAILING COST	49	245	245
OTHER EXPENSES	2,984	6,000	6,000
PRINTING/COPYING	120	225	225
PROPERTY TAXES	87,934	117,853	118,070
RECRUITMENT	200	200	200
REPAIRS/MAINT	449,700	598,530	351,154
SALARIES/FRINGE	3,443,318	4,346,260	5,140,055
SPACE COST	309,764	325,369	328,093
STAFF DEVELOPMENT	530	7,889	9,829
SUPPLIES	369,839	487,411	467,094
TELEPHONE	55,702	68,637	72,687
TRANSPORTATION	173,427	211,625	217,150
TRAVEL	125	41,750	55,600
UTILITIES	881,746	817,143	730,687
<b>Grand Total</b>	<b>\$ 30,769,119</b>	<b>\$ 494,020,916</b>	<b>\$ 457,629,515</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
FACILITIES MGMT	70	68	67
MANAGEMENT RESOURCES ADMIN	8	8	9
NATURAL RESOURCES	21	-	-
PLANNING DEVELOPMENT	11	10	15
SEQUOYAH HIGH SCHOOL FACILITIES	16	-	-
<b>MANAGEMENT RESOURCES TOTAL</b>	<b>126</b>	<b>86</b>	<b>91</b>

Figure 81 Summary Budget Data – Management Resources

## **Commerce Services**

### ***Department Overview***

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

#### **Small Business Assistance Center**

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

#### **Community Tourism**

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

#### **Primary Services**

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

### ***Key Trends and Challenges Impacting the Department***

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

### ***Goals and Objectives***

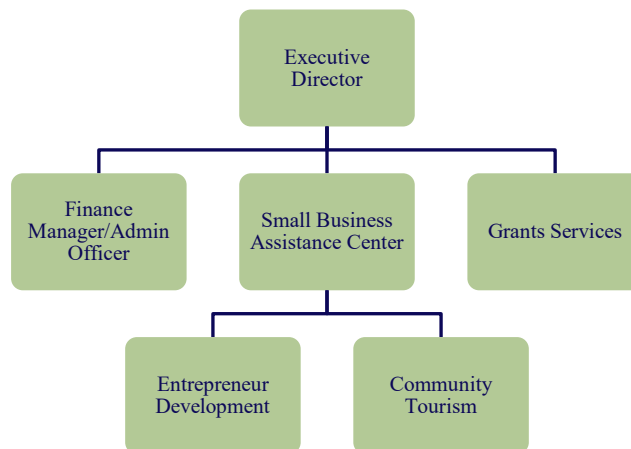
- ❖ Improve local and regional economies through job creation.
- ❖ Provide flexible and affordable loans.
- ❖ Improve family self-sufficiency through financial education and cash management.

### ***Key Performance Measures***

Commerce Services			
	FY21 Actuals	FY22 Estimated	FY23 Budget
One Stop Business Center participants	1,464	4,000	5,000
Individual Development Account participants	54	-	-
Consumer Loans	890	1,800	1,500
Commercial Loans	3	41	20

**Figure 82 Commerce Services Performance Measures**

### ***Commerce Services Organizational Chart***



**Figure 83 Commerce Services Org Chart**

### ***Expenditures and Authorized Positions***

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DOI SELF GOVERNANCE	388,860	571,482	571,482
ENTERPRISE	261,266	755,941	671,098
FEDERAL OTHER	158,158	203,336	4,207
HUD	1,042,202	112,000	167,111
INDIRECT COST POOL	1,657,658	2,098,809	2,098,809
PRIVATE	21,739	31,739	-
TRIBALLY FUNDED	822,930	1,207,085	1,147,860
USDA	1,493,727	842,377	192,000
<b>Grand Total</b>	<b>\$ 5,846,542</b>	<b>\$ 5,822,769</b>	<b>\$ 4,852,567</b>

Figure 84 Commerce Services Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 35,168	\$ 33,543	\$ 33,443
BUILDING LEASE	19,380	9,517	7,517
CAPITAL ACQ <5K	34,461	25,746	3,000
CLIENT SERVICES	19,444	378,334	320,023
CONTRACTS	213,638	548,404	174,204
CONTRIBUTIONS	1,329,934	409,888	107,500
COST OF SALES	30,983	-	-
DEPRECIATION	2,953	2,200	1,723
FOOD COST	1,054	45,543	45,343
INDIRECT COST	239,219	209,873	195,035
INSURANCE	7,128	4,614	6,614
INTEREST/DEBT SERVICE	8,034	8,541	8,541
INTERNET	4,470	5,754	3,880
LEASE EQUIPMENT	20,905	-	6,000
MAILING COST	7,992	13,175	10,115
OTHER EXPENSES	274,220	610,662	564,354
PRINTING/COPYING	6,662	7,650	6,850
RECRUITMENT	2,117	-	-
REPAIRS/MAINT	5,051	5,000	5,000
SALARIES/FRINGE	2,882,227	2,807,281	2,866,121
SPACE COST	303,391	322,418	250,788
STAFF DEVELOPMENT	113,646	21,250	33,176
SUPPLIES	128,632	124,040	105,313
TELEPHONE	72,011	55,700	58,670
TRANSFERS	74,158	131,150	4,207
TRANSPORTATION	8,579	6,146	3,030
TRAVEL	124	36,340	32,120
UTILITIES	960	-	-
<b>Grand Total</b>	<b>\$ 5,846,542</b>	<b>\$ 5,822,769</b>	<b>\$ 4,852,567</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
CN NATIONAL HOLIDAY	1	1	1
COMMERCE SVCS EXEC DIR	4	4	24
SMALL BUSINESS ASSISTANCE CENTER	33	30	14
<b>COMMERCE SERVICES TOTAL</b>	<b>38</b>	<b>35</b>	<b>39</b>

Figure 85 Summary Budget Data – Commerce Services

## Human Services

### *Department Overview*

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

### *Primary Services*

#### Child Care & Development

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

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

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

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

#### Child Support Services

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

#### Indian Child Welfare

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

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

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

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

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

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

### ***Family Assistance***

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

### One Fire Victim Services

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

### Youth Services & Special Projects

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

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

### ***Major Financial or Programmatic Changes Occurring In This Budget***

#### Child Care & Development

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

#### Child Support Services

The director of the program retired in August 2022 and will be replaced. No other changes have occurred in this year's budget.

#### Indian Child Welfare

Title IV-E Prevention Services program is a child welfare stream available to federally recognized tribes. The Prevention Services program allows tribes to receive federal funding for evidence-based mental health prevention and treatment, substance abuse prevention and treatment, and in-home parent skill-based programs that are delivered to eligible children, youth, and families to help prevent the placement into foster care. This program is to help ICW build capacity and improve practices. Through the Title IV-E Prevention Plan, Cherokee Nation Indian Child Welfare will provide Cherokee citizens within the Cherokee Nation well-supported services or programs for a child or caregivers of the child.

when the child, parent, or caregiver is in need of services or programs are preventing the child from entering foster care.

#### Family Assistance

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

#### One Fire Victim Services

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

#### Youth Services & Special Projects

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

### ***Key Trends and Challenges Impacting the Department***

#### Child Care & Development

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

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

#### Child Support Services

- ❖ Critical trends in the program is a leveling of incoming applications in FY 22 with 595. This equates to a 31% decrease compared to new applications in FY 21 (866). We will be monitoring FY 23 for any decrease or increase in new applications for child support services.
- ❖ A continued challenge in FY 22 was that the program has been working to reduce any backlog of in-office procedures. This has required staff to readjust to working back in the office full-time and re-establishing normal office operations with safety precautions still in place as needed.
- ❖ The pandemic spurred the program to look at other future projects to assist in completing business even if staff are unable to come into the office full-time. Some of these trends include adding fillable applications to the program's website this year and looking at ways to have virtual meeting appointments and telephonic hearings. The program incorporated text-messaging services to communicate directly with clients without coming into the office.

- ❖ Another challenge directly stemming from the pandemic is that many clients experienced a consistent delay when receiving payments. The program will be focused on how it can incorporate the use of debit cards instead of checks into this coming year. While the program continues to meet the policy period of issuing payments within two business days, the issue stems from the actual delivery of mail, which is causing the delays.
- ❖ As the office begins a new fiscal year, the goal is to continue with the necessary work on all 2,475+ cases, including establishing paternity, new child support orders, modification of existing orders, and utilizing enforcement tools to ensure regular payment.
- ❖ The program will review future grant opportunities in FY 23 to see if we can develop plans to assist Cherokee citizens and benefit all program participants.
- ❖ The program will return to satellite court for the northern reservations and southern reservation counties for Tribal court cases. This will be beneficial to clients regarding travel and cost.

#### Indian Child Welfare

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

#### One Fire Victim Services

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

#### Youth Services & Special Projects

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

### ***Goals and Objectives***

#### Child Care & Development

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

#### ***Child Support Services***

In FY23, the goals of Child Support services include the following:

- ❖ Providing the essential child support services in a holistic manner that include: paternity establishments through Affidavits of paternity or genetic testing and continuing to increase paternity establishment orders by 5%, establishing child support orders that are fair and equitable and increasing the orders by 5%, modifying child support orders, and enforcing child support orders through an array of enforcement tools
- ❖ Focus on re-establishing payments on those cases in which jobs were lost in FY21.

- ❖ Continue maintaining tribal dockets and participating in all state county dockets within the CN reservation jurisdiction to facilitate child support legal actions.
- ❖ Ensure that our application packet is fillable online via the CN website page.
- ❖ Another goal is to work with CN Financial Resources to develop a solid plan for pursuing ACH-type payments while also ensuring the MTS database payment information can be uploaded to the Lawson system for reconciliation purposes. The goal is to ensure this office can utilize EFT capabilities.
- ❖ Continue to work on customer-friendly processes and policies that help facilitate services in the best manner possible.

The program hopes to see finalization of the MTS upgrade by end of FY 23. The program has continued with an extensive contract with an outside vendor to help support the system based on the lack of progress to upgrading the MTS system.

### Indian Child Welfare

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

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

### Family Assistance

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

### Youth Services & Special Projects

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

### ***Key Performance Measures***

Human Services			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Active child support clients served	8,179	8,752	9,277
Senior meals served	82,623	55,654	58,993
Burial assistance	500	385	408
Advocate home visits/referrals	775	800	848
Emergency assistance	200	300	318
Elderly victims of crime	87	97	103
Youth truancy/delinquency intervention	20	10	11

Figure 86 Human Services Performance Measures

### ***Human Services Organizational Chart***

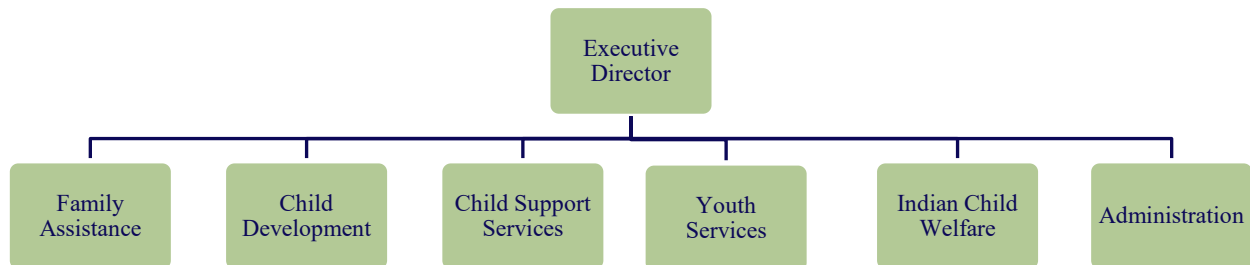


Figure 87 Human Services Org Chart

### ***Expenditures and Authorized Positions***

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DEPT OF TREASURY	-	10,000,000	-
DHHS GENERAL	15,388,600	27,011,348	25,415,167
DOI PL 102-477	32,017,230	186,054,632	370,066,046
DOI SELF GOVERNANCE	4,002,089	6,209,110	3,709,110
FEDERAL OTHER	762,104	4,699,771	4,571,694
HUD	3,054,071	1,608,505	1,663,970
INDIRECT COST POOL	649,483	796,400	806,302
OTHER	130,174	147,000	147,000
STATE OF OKLAHOMA	376,177	-	-
TRIBALLY FUNDED	3,681,718	5,202,358	5,380,545
USDA	11,469,716	17,311,401	15,643,408
<b>Grand Total</b>	<b>\$ 71,531,363</b>	<b>\$ 259,040,525</b>	<b>\$ 427,403,242</b>

Figure 88 Human Services Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 15,103	\$ 5,080	\$ 5,100
BUILDING LEASE	466,526	724,579	478,299
CAPITAL ACQ <5K	369,302	384,261	181,053
CAPITAL ACQUISITIONS	533,957	39,211,466	178,123,412
CLIENT SERVICES	15,584,383	37,450,728	24,509,028
CONTRACTS	22,770,067	106,114,645	139,675,783
CONTRIBUTIONS	887,667	1,096,861	1,096,861
FOOD COST	2,671	15,264	9,200
INDIRECT COST	3,388,836	4,497,913	4,463,129
INSURANCE	107,727	363,003	146,303
INTERNET	314,931	255,183	203,933
LEASE EQUIPMENT	76,404	117,875	100,600
MAILING COST	70,498	391,100	65,700
OTHER EXPENSES	3,669	159,850	50,850
PRINTING/COPYING	61,860	87,300	59,214
RECRUITMENT	13,471	16,350	12,457
REPAIRS/MAINT	429,210	1,302,055	475,867
SALARIES/FRINGE	21,013,798	25,679,381	28,147,659
SPACE COST	203,450	389,592	197,298
STAFF DEVELOPMENT	69,583	566,358	307,932
SUPPLIES	3,062,546	1,863,871	1,331,881
TELEPHONE	512,734	768,678	602,989
TRANSFERS	815,071	36,500,180	46,139,677
TRANSPORTATION	405,934	610,398	512,684
TRAVEL	8,921	208,776	253,333
UTILITIES	343,045	259,778	253,000
<b>Grand Total</b>	<b>\$ 71,531,363</b>	<b>\$ 259,040,525</b>	<b>\$ 427,403,242</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
CHILD DEVELOPMENT	135	135	135
CHILD SUPPORT ENFORCEMENT	38	41	41
CHILDREN, YOUTH & FAM SVS	22	19	19
FAMILY & ELDERLY ASSIST	51	50	66
FOOD DISTRIBUTION	75	81	81
HUMAN SVS EXEC DIRECTOR	10	10	11
INDIAN CHILD WELFARE	144	155	142
SPECIAL PROGRAMS	14	14	41
<b>HUMAN SERVICES TOTAL</b>	<b>489</b>	<b>505</b>	<b>536</b>

Figure 89 Summary Budget Data – Human Services

## Government Resources

### *Department Overview*

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

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

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

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

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

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

### ***Primary Services***

- ❖ Responsible for negotiating and implementing SG compacts and funding agreements, as well as monitoring and oversight functions for all SG funded programs
- ❖ Participate in rulemaking or policy development at the federal or tribal level
- ❖ Represents the Nation on national and regional inter-tribal working groups while maintaining business relationships on the same level
- ❖ Serves as advisor to internal departments and other tribal governments
- ❖ Review/approve applications for CDIB and/or Tribal citizenship
- ❖ Issue Tribal Photo ID cards and replacements upon request
- ❖ Provide CDIB/Tribal citizenship verifications to multiple service agencies
- ❖ Process deceased notices and relinquishment requests

### ***Key Trends and Challenges Impacting the Department***

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

### ***Goals and Objectives***

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

### Key Performance Measures for Self-Governance

Government Resources			
	FY21 Actuals	FY22 Estimated	FY23 Budget
New Certificate of Degree of Indian Blood citizenship	16,380	23,947	24,426
New Tribal Citizens registered	14,024	33,762	34,437
Tribal Photo IDs	13,688	6,159	6,282

Figure 90 Government Resources Performance Measures

### Government Resources Organizational Chart

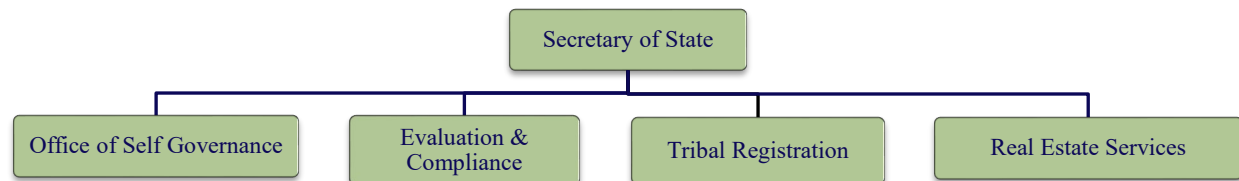


Figure 91 Government Resources Org Chart

### Expenditures and Authorized Positions

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

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
DOI SELF GOVERNANCE	2,442,043	3,373,674	3,864,522
HUD	158,149	270,886	270,886
IHS SELF GOVERNANCE OFFICE	28,123	205,106	205,106
INDIRECT COST POOL	699,323	1,124,742	1,126,545
TRIBALLY FUNDED	1,939,252	4,670,907	3,689,043
<b>Grand Total</b>	<b>\$ 5,266,890</b>	<b>\$ 9,645,315</b>	<b>\$ 9,156,102</b>

Figure 92 Government Resources Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 366	\$ 250	\$ 250
BUILDING LEASE	2,038	2,680	2,680
CAPITAL ACQ <5K	2,960	6,496	6,496
CAPITAL ACQUISITIONS	726,118	3,128,672	2,052,980
CLIENT SERVICES	-	300	300
CONTRACTS	210,671	794,039	733,767
FOOD COST	2,125	2,642	2,582
INDIRECT COST	379,177	481,834	558,823
INSURANCE	6,989	7,047	6,847
INTERNET	2,896	2,310	2,510
LEASE EQUIPMENT	3,360	6,000	6,000
MAILING COST	48,176	32,200	32,200
OTHER EXPENSES	4,308	6,150	11,600
PRINTING/COPYING	3,403	7,050	6,661
PROPERTY TAXES	15,044	16,728	15,000
RECRUITMENT	115	300	300
REPAIRS/MAINT	2,544	7,384	7,359
SALARIES/FRINGE	3,416,000	4,452,607	4,977,740
SPACE COST	193,952	213,620	228,100
STAFF DEVELOPMENT	21,011	31,500	28,500
SUPPLIES	143,330	189,487	202,456
TELEPHONE	52,018	49,580	49,580
TRANSPORTATION	25,231	35,920	35,920
TRAVEL	30	167,200	185,132
UTILITIES	5,028	3,319	2,319
<b>Grand Total</b>	<b>\$ 5,266,890</b>	<b>\$ 9,645,315</b>	<b>\$ 9,156,102</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
EVALUATION & COMPLIANCE	8	8	8
GOVERNMENT RESOURCES	6	7	7
REAL ESTATE SERVICES	16	16	20
REGISTRATION	38	38	42
<b>GOVERNMENT RESOURCES TOTAL</b>	<b>68</b>	<b>69</b>	<b>77</b>

Figure 93 Summary Budget Data – Government Resources

## **Marshal Service**

### ***Department Overview***

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

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

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

### ***Primary Services***

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

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

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

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

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

Special Applications Branch – provides special operations

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

Justice Services – Programs classified under the Office of the Marshal

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

- ❖ Tribal police
  - Court related transport
  - Bailiff duties
- ❖ Security
  - Secure the safety of CN employees, citizens and visitors
  - Routinely patrol all CN Properties
  - Check for security violations on CN Property
  - Observe/Report suspicious person(s) or activity
  - Provide security to CN Events
  - Assist with traffic control and parking
  - Render first aid
  - Assist motorist on CN Property
  - Respond to minor accidents in parking lots

Public Safety coordinates tribal emergency operations including:

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

### ***Key Trends and Challenges Impacting the Department***

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

### ***Goals and Objectives***

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

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

### ***Key Performance Measures***

Marshall Service			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Marshal Officers, Security Officers, Paramedics, and Emergency Medical Technicians	48	56	100
Service calls	10,500	17,777	18,666
Security incident reports	55	123	129
Security vehicle assists	117	129	135
Ambulance service	6,247	5,592	5,710

Figure 94 Marshall Service Performance Measures

### ***Marshall Service Organizational Chart***

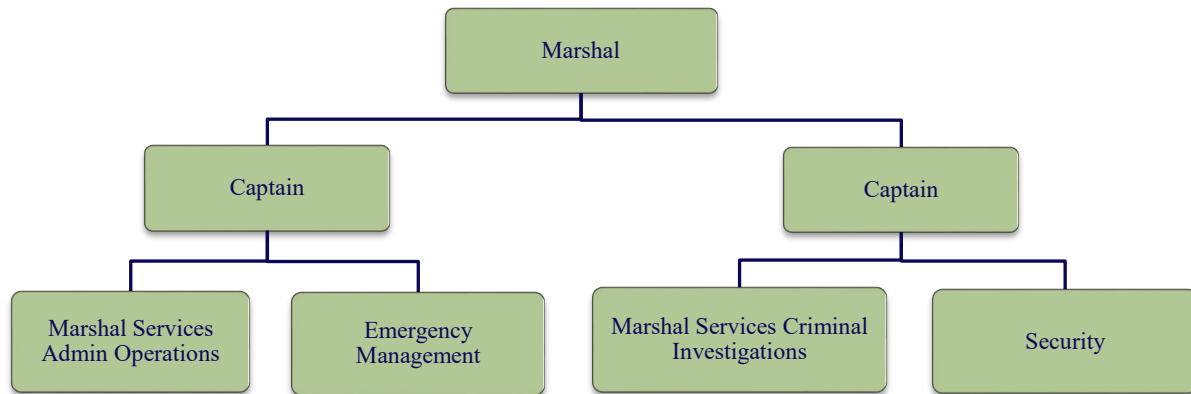


Figure 95 Marshall Service Org Chart

### ***Expenditures and Authorized Positions***

The Marshall Service's funding is shown in the table on the following page (see figure 96) by funding source.

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DHHS GENERAL	26,314	-	-
DOI SELF GOVERNANCE	1,671,502	1,766,337	1,766,337
FEDERAL OTHER	1,687,602	3,757,004	2,578,075
IHS SELF GOVERNANCE HEALTH	5,032,636	6,245,601	6,503,659
INDIRECT COST POOL	843,653	1,073,720	2,241,266
MOTOR FUELS TAX	428,049	436,030	436,030
TRIBALLY FUNDED	4,416,800	21,160,418	21,907,673
<b>Grand Total</b>	<b>\$ 14,106,556</b>	<b>\$ 34,439,110</b>	<b>\$ 35,433,040</b>

Figure 96 Marshal Service Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 151	\$ 600	\$ 600
BUILDING LEASE	480	480	480
CAPITAL ACQ <5K	883,769	2,031,978	564,663
CAPITAL ACQUISITIONS	1,306,991	5,474,572	1,663,185
CLIENT SERVICES	407	-	-
CONTRACTS	1,350,659	10,421,948	9,983,081
DEPRECIATION	53,153	62,442	126,614
FOOD COST	2,750	8,700	8,700
INDIRECT COST	1,100,222	1,792,589	2,243,840
INSURANCE	136,506	152,708	163,711
INTERNET	2,767	1,500	2,861
LEASE EQUIPMENT	2,226	-	-
MAILING COST	1,484	1,500	1,550
OTHER EXPENSES	11,671	44,180	57,692
PRINTING/COPYING	-	1,960	1,550
RECRUITMENT	1,612	1,016	875
REPAIRS/MAINT	65,049	313,648	211,019
SALARIES/FRINGE	7,320,372	10,247,424	16,944,766
SPACE COST	279,144	311,195	307,946
STAFF DEVELOPMENT	78,999	156,021	178,072
SUPPLIES	662,590	1,402,896	1,290,656
TELEPHONE	195,882	153,006	246,186
TRANSFERS	21,431	104,939	-
TRANSPORTATION	586,104	1,397,763	1,015,157
TRAVEL	35,730	350,253	413,864
UTILITIES	6,408	5,792	5,972
<b>Grand Total</b>	<b>\$ 14,106,556</b>	<b>\$ 34,439,110</b>	<b>\$ 35,433,040</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
MARSHAL SERVICE	59	65	129
SECURITY	13	13	21
PUBLIC SAFETY	-	-	53
<b>MARSHAL SERVICE TOTAL</b>	<b>72</b>	<b>78</b>	<b>203</b>

Figure 97 Summary Budget Data – Marshal Service

## Gaming Commission

### *Department Overview*

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

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

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

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

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

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

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

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

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

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

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

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

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

### ***Major Financial or Programmatic changes occurring in this budget***

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

### ***Key Trends and Challenges Facing the Gaming Commission***

The Gaming Commission will approach its operations from a fiscally conservative perspective in Fiscal Year 23. 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			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Number of gaming licenses	3,968	3,961	4,159
Number of gaming facilities	11	11	12

Figure 98 Gaming Commission Performance Measure

### ***Gaming Commission Organizational Chart***



Figure 99 Gaming Commission Org Chart

### ***Expenditures and Authorized Positions***

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

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
TRIBALLY FUNDED	3,558,290	5,016,250	5,594,329
<b>Grand Total</b>	<b>\$ 3,558,290</b>	<b>\$ 5,016,250</b>	<b>\$ 5,594,329</b>

Figure 100 Gaming Commission Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
CAPITAL ACQ <5K	\$ 3,531	\$ -	\$ -
CAPITAL ACQUISITIONS	-	45,000	45,000
CONTRACTS	313,648	375,000	512,000
FOOD COST	295	10,000	10,000
INDIRECT COST	339,860	474,792	527,634
INSURANCE	4,734	6,500	7,500
INTERNET	20,907	65,000	20,000
LEASE EQUIPMENT	10,190	20,000	20,000
MAILING COST	2,351	1,500	10,000
OTHER EXPENSES	3,936	11,600	11,600
PRINTING/COPYING	1,374	1,000	10,000
RECRUITMENT	2,010	1,000	5,000
REPAIRS/MAINT	156	-	-
SALARIES/FRINGE	2,592,362	3,680,854	3,986,595
SPACE COST	94,290	110,000	110,000
STAFF DEVELOPMENT	19,230	50,000	65,000
SUPPLIES	60,693	30,004	115,000
TELEPHONE	52,696	50,000	55,000
TRANSPORTATION	29,221	34,000	34,000
TRAVEL	6,805	50,000	50,000
<b>Grand Total</b>	<b>\$ 3,558,290</b>	<b>\$ 5,016,250</b>	<b>\$ 5,594,329</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
GAMING COMMISSION	63	63	63
<b>GAMING COMMISSION TOTAL</b>	<b>63</b>	<b>63</b>	<b>63</b>

Figure 101 Summary Budget Data – Gaming Commission

## Information Technology

### Department Overview

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

Health IT consists of Service Desk, Technical, Network, Systems, Applications, Security, Cerner, Public Health and other IT analysts to support the technology needs of Cherokee Nation Health Services (CNHS) and Public Health Services. The Health Information Technology team is located in various locations throughout the reservation to support CNHS. The function of the Health IT department is to assist in setting technology strategies and implementing technology solutions to better deliver effective and efficient healthcare for the needs of the Cherokee Nation Health Services, Public Health Services, Jack Brown Youth Center and Elder care (PACE).

### ***Primary Services***

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

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

### ***Major Financial or Programmatic Changes Occurring in This Budget***

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

### ***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			
	FY21 Actuals	FY22 Estimated	FY23 Budget
# of service tickets opened	21,594	24,237	25,449
# of service tickets closed	17,278	20,258	21,271
Average Days Open	1	4	2

Figure 102 Information Technology Performance Measures

### Information Technology Organizational Chart

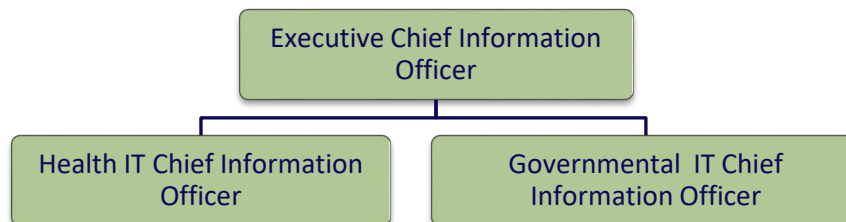


Figure 103 Information Technology Org Chart

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

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
IHS SELF GOVERNANCE HEALTH	6,614,202	7,562,478	8,730,154
INDIRECT COST POOL	19,878,192	20,305,716	29,802,730
<b>Grand Total</b>	<b>\$ 26,492,395</b>	<b>\$ 27,868,194</b>	<b>\$ 38,532,884</b>

Figure 104 Information Technology Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
BUILDING LEASE	\$ 1,440	\$ 1,440	\$ 11,640
CAPITAL ACQ <5K	1,400,337	2,341,850	3,250,000
CAPITAL ACQUISITIONS	184,605	327,189	327,189
CONTRACTS	5,888,228	7,737,256	13,948,000
DEPRECIATION	235,509	129,500	370,000
FOOD COST	162	3,000	3,000
INDIRECT COST	392,852	440,493	608,040
INSURANCE	18,026	22,210	22,010
INTERNET	1,007,794	58,871	62,371
LEASE EQUIPMENT	280,843	10,000	14,650
MAILING COST	1,129,073	700	700
PRINTING/COPYING	22,973	-	-
RECRUITMENT	3,542	1,300	1,300
REPAIRS/MAINT	1,525	500	5,500
SALARIES/FRINGE	9,282,752	10,755,540	14,100,867
SPACE COST	191,661	188,500	189,500
STAFF DEVELOPMENT	52,955	77,500	92,500
SUPPLIES	863,064	883,409	610,381
TELEPHONE	5,139,999	4,524,700	4,541,000
TRANSPORTATION	94,833	99,236	99,236
TRAVEL	4,643	115,000	125,000
UTILITIES	295,579	150,000	150,000
<b>Grand Total</b>	<b>\$ 26,492,395</b>	<b>\$ 27,868,194</b>	<b>\$ 38,532,884</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
INFORMATION SYSTEMS	131	139	152
<b>INFORMATION TECHNOLOGY TOTAL</b>	<b>131</b>	<b>139</b>	<b>152</b>

Figure 105 Summary Budget Data – Information Technology

## Career Services

### Department Overview

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

### ***Primary Services***

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

### ***Major Financial or Programmatic Changes Occurring in This Budget***

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

### ***Key Trends and Challenges Impacting the Department***

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

### ***JOBS/TANF (Temporary Assistance for Needy Families)***

A key impact for the program is a slight increase in parent-involved cases due to federal, state, and tribal COVID-19 supplemental resources beginning to cease. The need for general welfare related services are expected to increase in FY 23, which was evident in the final months of Fiscal Year 2022. Although we have experienced a trend of parent cases increasing, our child only cases remain to be the largest concentration of cases for the program.

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

### ***Talking Leaves JCC***

Distance learning has and will present an engagement and learning hindrance for students. Many of the vocational trades need an in-person demonstration and explanation of functions and processes to reinforce skills. Students not being on campus creates a compliance problem with various testing, wellness, and administrative regulations. When students return, maintaining social distancing, complying with Center for Disease Control (CDC) guidelines, wearing masks, and other challenges will impact service operations.

### ***Vocational Rehabilitation (VR)***

With the onset of the COVID-19 virus many training facilities have gone to on-line training. Many clients are older and do not have the technical expertise to be successful with this type of training nor do they have the necessary equipment such as computers, printers, scanners, or high speed internet. These older individuals tend to do better receiving classroom or hands-on training. Since these consumers are considered the most High Risk population in regards to COVID-19 they are reluctant to enter into training at this time. This has the possibility of impacting VR meeting the goals and objectives for this fiscal year.

## Goals and Objectives

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

Objectives:

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

## Key Performance Measures

Career Services			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Total office contacts	67,914	61,872	63,109
Total participants served	3,621	3,572	3,643
Vocational training participants	1,732	1,839	1,876
GED/HSE training	235	209	213
Entered unsubsidized employment	747	640	653

Figure 106 Career Services Performance Measures

## Career Services Organizational Chart

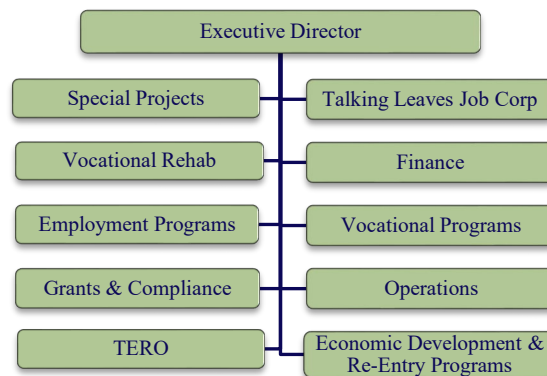


Figure 107 Career Services Org Chart

### *Expenditures and Authorized Positions*

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DEPT OF EDUCATION	636,415	672,222	672,222
DEPT OF LABOR	11,005,486	16,815,340	12,398,723
DHHS GENERAL	2,093,384	16,213,949	14,666,250
DOI GENERAL	367,716	1,829,307	1,750,436
DOI PL 102-477	6,825,776	26,086,006	37,085,986
DOI SELF GOVERNANCE	168,674	223,127	326,101
FEDERAL OTHER	288,251	4,254,672	4,254,672
HUD	244,723	308,544	308,544
INDIRECT COST POOL	382,115	518,356	518,356
MOTOR FUELS TAX	78,416	202,500	202,500
TRIBALLY FUNDED	3,953,636	6,481,381	6,483,766
USDA	2,037	99,777	-
<b>Grand Total</b>	<b>\$ 26,046,629</b>	<b>\$ 73,705,181</b>	<b>\$ 78,667,556</b>

Figure 108 Career Services Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 8,000	\$ 113,498	\$ 116,960
BUILDING LEASE	36,672	279,125	243,588
CAPITAL ACQ <5K	16,306	60,123	30,486
CAPITAL ACQUISITIONS	107,429	65,379	84,000
CLIENT SERVICES	6,309,997	34,851,583	41,000,346
CONTRACTS	437,229	1,421,318	1,343,273
FOOD COST	875	187,600	181,124
INDIRECT COST	1,810,792	3,888,610	3,819,381
INSURANCE	48,674	25,293	25,671
INTERNET	115,957	2,400	24,182
LEASE EQUIPMENT	70,457	44,000	23,000
MAILING COST	63,739	86,650	59,965
OTHER EXPENSES	20,082	144,664	139,937
PRINTING/COPYING	4,205	51,500	50,000
PROPERTY TAXES	-	19,207	12,979
RECRUITMENT	71,028	51,727	43,100
REPAIRS/MAINT	284,740	409,132	353,972
SALARIES/FRINGE	12,771,329	20,901,408	21,553,255
SCHOLARSHIPS	1,486,471	6,553,339	5,205,086
SPACE COST	590,987	394,879	401,579
STAFF DEVELOPMENT	130,911	274,820	250,627
SUPPLIES	775,810	1,449,547	1,383,721
TELEPHONE	244,282	391,201	336,500
TRANSPORTATION	196,815	524,718	524,718
TRAVEL	74,107	1,063,200	1,020,660
UTILITIES	369,734	450,260	439,446
<b>Grand Total</b>	<b>\$ 26,046,629</b>	<b>\$ 73,705,181</b>	<b>\$ 78,667,556</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADULT EDUCATION	6	6	6
EMPLOYMENT & TRNG CAREER SVC	188	200	219
TALKING LEAVES JOB CORPS	94	94	96
<b>CAREER SERVICES TOTAL</b>	<b>288</b>	<b>300</b>	<b>321</b>

Figure 109 Summary Budget Data – Career Services

## Housing Authority of the Cherokee Nation

### Department Overview

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

### Primary Services

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

HACN works with regional and national membership organizations to promote and advocate for Indian Housing opportunities and programs, including; Inter-Tribal Council of the Five Civilized Tribes, Southern Plains Indian Housing Association, AMERIND Risk Management Corporation, National Congress of American Indians, and the National American Indian Housing Council (NAIHC). The Executive Director was elected as the Chairman of NAIHC for a two-year term ending in 2020. The Deputy Executive Director is the elected Region IV (Southern Plains) member of the Board of Directors of NAIHC. The Director of Housing Management also serves as the Region IV (Southern Plains) member on the Board of Directors of AMERIND Risk. AMERIND is a member-owned organization of Tribes and Indian Housing Authorities, that 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 FY23

### Key Performance Measures

Housing Authority of Cherokee Nation			
	FY21 Actuals	FY22 Estimated	FY23 Budget
HJSCA housing rehabilitation	100	100	130
Home Improvement Program	2	2	3
Minor emergency repair	100	100	130
Self Help emergency assistance repair	200	200	260
Replacement homes	12	12	16
Housing accessibility & rehab	200	200	260

Figure 110 HACN Key Performance Measures

### Goals and Objectives

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

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

### ***Expenditures and Authorized Positions***

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DEPT OF TREASURY	7,312,026	43,425,086	23,127,070
DOI SELF GOVERNANCE	2,242	9,824,477	9,794,093
ENTERPRISE	736,497	897,081	-
HUD	27,142,446	61,101,453	64,673,999
TRIBALLY FUNDED	1,559,021	19,106,574	5,000,000
<b>Grand Total</b>	<b>\$ 36,752,232</b>	<b>\$ 134,354,671</b>	<b>\$ 102,595,162</b>

Figure 111 HACN Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ (2)	\$ -	\$ -
CAPITAL ACQ <5K	1,400	-	-
CLIENT SERVICES	1,453,515	-	-
CONTRACTS	34,279,110	134,314,961	102,172,662
CONTRIBUTIONS	13,393	39,710	422,500
DEPRECIATION	14,242	-	-
INDIRECT COST	34,454	-	-
INSURANCE	19,236	-	-
INTERNET	2,563	-	-
MAILING COST	4,784	-	-
OTHER EXPENSES	3,333	-	-
PRINTING/COPYING	3,096	-	-
REPAIRS/MAINT	109,570	-	-
SALARIES/FRINGE	403,313	-	-
SPACE COST	26,585	-	-
STAFF DEVELOPMENT	1,964	-	-
SUPPLIES	35,266	-	-
TELEPHONE	9,537	-	-
TRANSFERS	194,368	-	-
TRANSPORTATION	2,126	-	-
UTILITIES	140,379	-	-
<b>Grand Total</b>	<b>\$ 36,752,232</b>	<b>\$ 134,354,671</b>	<b>\$ 102,595,162</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
The positions within this division are paid from a component unit of the Nation. There are no FTEs working for the nation from this funding.	-	-	-
<b>HOUSING AUTHORITY OF CN TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

Figure 112 Summary Budget Data – HACN

## Tax Commission

### Department Overview

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

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

### Primary Services

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

### ***Key Trends and Challenges Impacting the Department***

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

### ***Goals and Objectives***

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

### ***Key Performance Measures***

Tax Commission			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Motor Vehicle number of receipts	45,826	42,649	44,000
Boat/Motor number of receipts	2,061	1,886	1,900

Figure 113 Tax Commission Key Performance Measures

### ***Tax Commission Organizational Chart***

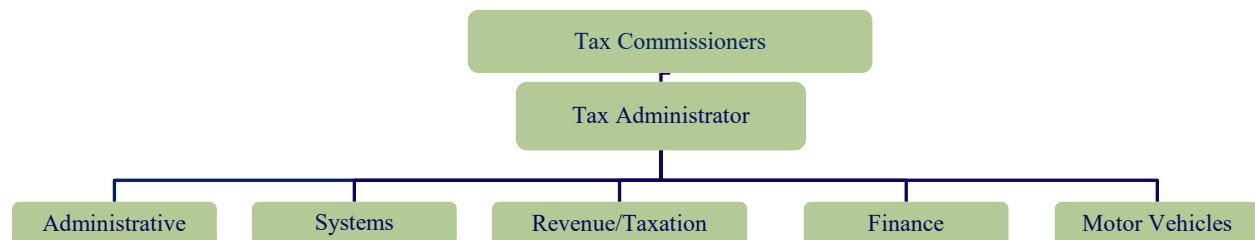


Figure 114 Tax Commission Org Chart

### ***Expenditures and Authorized Positions***

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

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
MOTOR VEHICLE TAX	20,696,048	18,124,600	19,525,100
TRIBALLY FUNDED	14,023,580	13,774,748	13,841,359
<b>Grand Total</b>	<b>\$ 34,719,628</b>	<b>\$ 31,899,348</b>	<b>\$ 33,366,459</b>

Figure 115 Tax Commission Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 339	\$ 2,500	\$ 2,500
BUILDING LEASE	51,194	127,500	128,600
CAPITAL ACQ <5K	3,198	90,000	90,000
CAPITAL ACQUISITIONS	-	40,000	40,000
CONTRACTS	13,573,977	13,196,191	12,501,397
FOOD COST	-	1,900	1,900
INDIRECT COST	486,651	600,000	754,989
INSURANCE	5,239	7,000	7,100
INTERNET	79,697	57,200	75,200
LEASE EQUIPMENT	44,402	77,500	81,500
MAILING COST	204,357	182,000	202,000
OTHER EXPENSES	245,056	309,000	359,000
PRINTING/COPYING	294,977	516,500	517,000
RECRUITMENT	1,749	6,850	6,850
REPAIRS/MAINT	9,850	2,000	7,000
RESERVED BY APPROPRIATION	-	11,230,580	11,901,118
SALARIES/FRINGE	3,163,594	3,697,692	4,732,047
SPACE COST	154,964	180,000	330,000
STAFF DEVELOPMENT	313	4,000	4,000
SUPPLIES	54,943	101,000	101,000
TELEPHONE	53,126	69,490	78,500
TRANSFERS	16,271,784	1,359,245	1,401,058
TRANSPORTATION	8,484	17,150	19,650
TRAVEL	-	10,500	10,500
UTILITIES	11,735	13,550	13,550
<b>Grand Total</b>	<b>\$ 34,719,628</b>	<b>\$ 31,899,348</b>	<b>\$ 33,366,459</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
TAX COMMISSION	70	74	80
<b>TAX COMMISSION TOTAL</b>	<b>70</b>	<b>74</b>	<b>80</b>

Figure 116 Summary Budget Data – Tax Commission

## Election Commission

### Department Overview

The Election Commission is an autonomous entity of the Cherokee Nation that has the sole responsibility and explicit authority for the conduct of all Cherokee Nation Elections. The Election Commission shall be composed of five (5) Members, two (2) appointed by the Council, two (2) appointed by the Principal

Chief and one (1) selected by those four appointees, and this fifth member shall be confirmed by the Principal Chief and the Council.

### ***Primary Services***

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***

FY23 is an increase from FY22 due to it being an election year. FY23 will be a Chief/Deputy election year in which all precinct locations will be utilized requiring increased precinct workers, training and additional help in the office. New voting devices will be utilized in FY23 that will also require additional training for staff and precinct workers.

### ***Key Trends and Challenges Impacting the Department***

We are not seeing the typical rates in new voter registrations due to lack of voter outreach from COVID. No new registrations combined with continuing to remove deceased voters received from Tribal Registration means lower registered voters than our projections. With Community Meeting starting back up mid-FY2022, we anticipate voter registration numbers to level out and increase once again. Additionally, Tribal Council passed new Election Law in May of 2022. This will mean updates to Election Commission Policies & Procedures, Rules & Regulations, Forms, etc. to ensure compliance with new laws.

### ***Goals and Objectives***

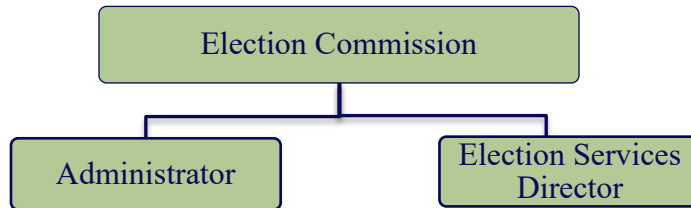
The objective of the Election Commission is to maintain the highest level of integrity in carrying out CNCA Title 26 Elections, for the purpose of conducting all Cherokee Nation elections. The EC is committed to maintaining a current and accurate voter registration database, maximizing voter registration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

### ***Key Performance Measures***

Election Commission			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Registered voters	75,840	76,850	78,500

Figure 117 Election Commission Performance Measure

### ***Election Commission Organizational Chart***



**Figure 118 Election Commission Org Chart**

### ***Expenditures and Authorized Positions***

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

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
TRIBALLY FUNDED	858,729	862,246	1,563,229
Grand Total	\$ 858,729	\$ 862,246	\$ 1,563,229

**Figure 119 Election Commission Funding by Funding Source**

The table on the following page (see figure 120) 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	2021 ACTUAL	2022 BUDGET	2023 BUDGET
ADVERTISING	\$ -	\$ 2,000	\$ 2,000
BUILDING LEASE	600	600	-
CAPITAL ACQ <5K	1,150	10,000	18,000
CONTRACTS	369,904	402,150	913,581
FOOD COST	875	-	1,000
INDIRECT COST	59,604	51,882	89,610
INSURANCE	2,640	3,000	3,000
INTERNET	9	-	-
LEASE EQUIPMENT	6,992	6,000	10,000
MAILING COST	67,859	19,500	21,500
OTHER EXPENSES	990	5,000	5,000
RECRUITMENT	2,775	600	3,900
REPAIRS/MAINT	38	-	-
SALARIES/FRINGE	257,585	251,314	348,438
SPACE COST	45,636	49,000	49,000
STAFF DEVELOPMENT	-	1,200	1,200
SUPPLIES	28,224	40,000	77,000
TELEPHONE	8,052	13,000	13,000
TRANSPORTATION	5,795	6,000	6,000
TRAVEL	-	1,000	1,000
<b>Grand Total</b>	<b>\$ 858,729</b>	<b>\$ 862,246</b>	<b>\$ 1,563,229</b>
Authorized Positions	2021 ACTUAL	2022 BUDGET	2023 BUDGET
ELECTION COMMISSION	5	4	6
<b>ELECTION COMMISSION TOTAL</b>	<b>5</b>	<b>4</b>	<b>6</b>

Figure 120 Summary Budget Data – Election Commission

## Cherokee Publications

### Department Overview

The Cherokee Publications Department produces and develops platforms that report on the tribe's government, current events and Cherokee culture, people and history. This department is responsible for the publication and distribution of the Cherokee Phoenix newspaper, the weekly Cherokee Phoenix newsletter email, the maintenance of the newspaper's website [cherokeephoenix.org](http://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 FY23 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			
	FY21 Actuals	FY22 Actuals	FY23 Budget
Newspaper subscriptions	1,500	2,000	2,060
Newspaper distribution	7,200	7,300	7,519
Monthly website visitors	54,791	60,000	61,800
E-newsletter subscribers	17,275	20,000	20,000
Social Media followers	41,913	42,500	43,775

Figure 121 Cherokee Publications Performance Measure

### ***Cherokee Publications Organizational Chart***

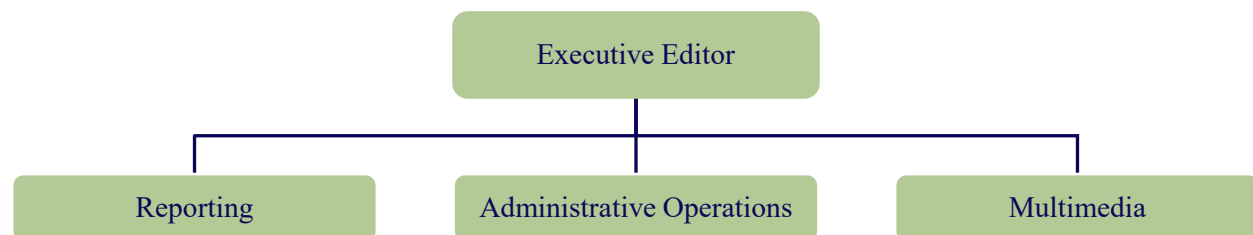


Figure 122 Cherokee Publications Org Chart

### *Expenditures and Authorized Positions*

The Cherokee Publications' funding is shown in the table below (see figure 123) by funding source.

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
INDIRECT COST POOL	448,048	485,031	529,785
TRIBALLY FUNDED	700,048	684,396	739,360
<b>Grand Total</b>	<b>\$ 1,148,096</b>	<b>\$ 1,169,427</b>	<b>\$ 1,269,145</b>

Figure 123 Cherokee Publications Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
CAPITAL ACQ <5K	\$ 4,981	\$ 1,500	\$ 1,500
CONTRACTS	48,319	56,080	56,080
FOOD COST	39	-	-
INDIRECT COST	71,489	66,076	73,005
INSURANCE	1,087	1,100	1,100
INTERNET	415	435	435
MAILING COST	58,274	99,351	54,474
OTHER EXPENSES	8,774	5,375	4,505
PRINTING/COPYING	3,288	4,900	3,100
SALARIES/FRINGE	842,091	826,774	950,390
SPACE COST	46,599	50,045	68,276
STAFF DEVELOPMENT	1,130	2,500	6,000
SUPPLIES	8,004	3,450	1,600
TELEPHONE	27,417	15,030	14,180
TRANSFERS	10,000	25,311	15,000
TRANSPORTATION	16,059	11,500	11,500
TRAVEL	127	-	8,000
<b>Grand Total</b>	<b>\$ 1,148,096</b>	<b>\$ 1,169,427</b>	<b>\$ 1,269,145</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
CHEROKEE PUBLICATIONS	14	14	16
<b>CHEROKEE PUBLICATIONS TOTAL</b>	<b>14</b>	<b>14</b>	<b>16</b>

Figure 124 Summary Budget Data – Cherokee Publications

## **Secretary of Natural Resources**

### ***Department Overview / Primary Services***

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

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

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

GeoData - Conducts GIS Services for the tribe

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

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

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

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

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

### ***Major Financial and Programmatic Changes Occurring During This Budget***

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

### ***Key Trends and Challenges Impacting the Department***

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

### ***Goals and Objectives***

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

Sanitary Landfill- adherence to 40CFR258

GeoData- assist and provide CN with GIS all required services

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

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

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

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

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

### ***Key Performance Measures***

Secretary of Natural Resources			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Hunting and Fishing licenses issued	125,193	0	0
Historic Cherokee plant seed packets dispersed	6,643	7,000	7,350

Figure 125 Secretary of Natural Resources Performance Measures

### ***Secretary of Natural Resources Organizational Chart***

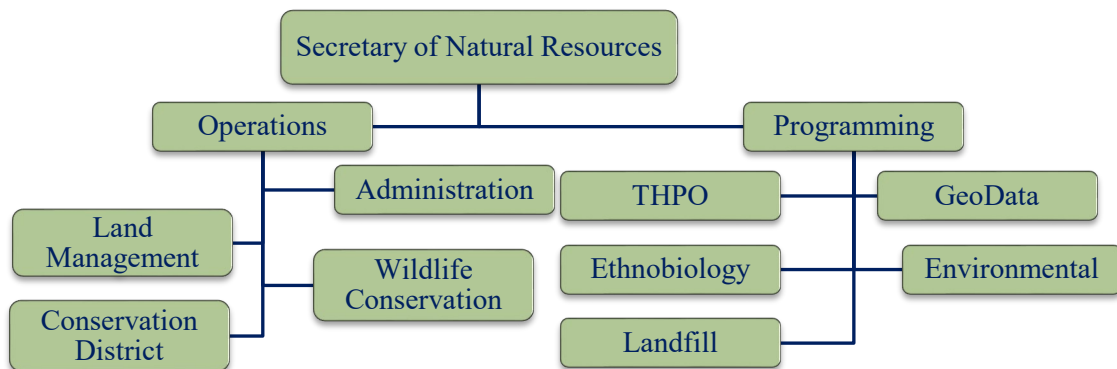


Figure 126 Secretary of Natural Resources Org Chart

### ***Expenditures and Authorized Positions***

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DEPT OF TRANSPORTATION	23,093	76,837	76,000
DHHS GENERAL	83,273	-	-
DOI GENERAL	-	175,986	73,236
DOI SELF GOVERNANCE	1,021,125	1,697,098	1,633,379
ENTERPRISE	2,009,865	2,314,901	2,195,600
EPA	1,571,653	2,425,380	2,309,939
FEDERAL OTHER	442,259	2,190,052	2,094,065
HUD	754,059	917,255	917,255
IHS SELF GOVERNANCE OFFICE	143,581	181,481	181,481
IHS SELF GOVERNANCE TEH	67,478	138,427	293,000
INDIRECT COST POOL	903,232	1,052,781	1,072,016
MOTOR VEHICLE TAX	559,079	649,204	289,960
PRIVATE	1,121,391	6,222,418	6,634,000
TRIBALLY FUNDED	1,657,471	2,511,585	2,531,653
USDA	-	59,061	56,138
<b>Grand Total</b>	<b>\$ 10,357,560</b>	<b>\$ 20,612,466</b>	<b>\$ 20,357,722</b>

Figure 127 Secretary of Natural Resources Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 388	\$ 4,025	\$ 4,825
BUILDING LEASE	26,621	36,860	24,189
CAPITAL ACQ <5K	110,329	113,547	103,316
CAPITAL ACQUISITIONS	1,293,700	4,584,505	4,593,088
CLIENT SERVICES	353,450	572,263	140,000
CONTRACTS	759,683	3,992,813	3,926,062
CONTRIBUTIONS	165,323	12,700	4,230
DEPRECIATION	699,782	591,232	570,477
FOOD COST	2,615	14,027	14,668
INDIRECT COST	610,798	882,958	898,418
INSURANCE	85,576	101,983	91,417
INTEREST/DEBT SERVICE	40,925	32,410	26,500
INTERNET	30,759	59,875	25,705
LEASE EQUIPMENT	4,243	12,000	
MAILING COST	89,445	98,552	21,470
OTHER EXPENSES	321,875	148,773	199,182
PRINTING/COPYING	25,157	54,654	21,975
PROPERTY TAXES	12,899	14,692	15,035
RECRUITMENT	697	500	-
REPAIRS/MAINT	172,664	398,127	390,009
RESERVED BY APPROPRIATION	-	1,480,000	1,480,000
SALARIES/FRINGE	4,661,506	5,484,929	5,845,928
SPACE COST	122,847	148,145	159,920
STAFF DEVELOPMENT	23,963	79,508	55,689
SUPPLIES	304,839	828,918	846,619
TELEPHONE	110,817	124,424	104,438
TRANSFERS	-	32,484	32,484
TRANSPORTATION	265,447	459,601	541,562
TRAVEL	5,462	174,612	167,206
UTILITIES	55,754	73,349	53,310
<b>Grand Total</b>	<b>\$ 10,357,560</b>	<b>\$ 20,612,466</b>	<b>\$ 20,357,722</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ENVIROMENTAL RESOURCES	19	19	19
ENVIR PROGRAMS	26	25	25
LANDFILL	10	10	9
NATURAL RESOURCES	-	22	22
WILDLIFE PROGRAM	3	3	4
<b>SONR TOTAL</b>	<b>58</b>	<b>79</b>	<b>79</b>

Figure 128 Summary Budget Data – Secretary of Natural Resources

## **Language**

### ***Department Overview***

The Department of Cherokee Language was created in July of 2020 to centralize and better coordinate Cherokee Nation language initiatives, principally the ensured effectiveness of second language learner programs. Programs within the department include the Cherokee Language Master-Apprentice Program (CLMAP), Cherokee Immersion Charter School (CICS), Cherokee Language Program, Institute of Excellence, 14<sup>th</sup> 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 14<sup>th</sup> 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.

14<sup>th</sup> Generation: In terms of instruction in the 7<sup>th</sup>/8<sup>th</sup> grade Immersion School classrooms, 14<sup>th</sup> 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			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Cherokee Charter School enrollment	98	118	138
Cherokee Teacher Training Scholarships	4	3	4
Word Translations (English to Cherokee)	250,000	300,000	300,000

Figure 129 Key Performance Measures – Language

### ***Language Organizational Chart***

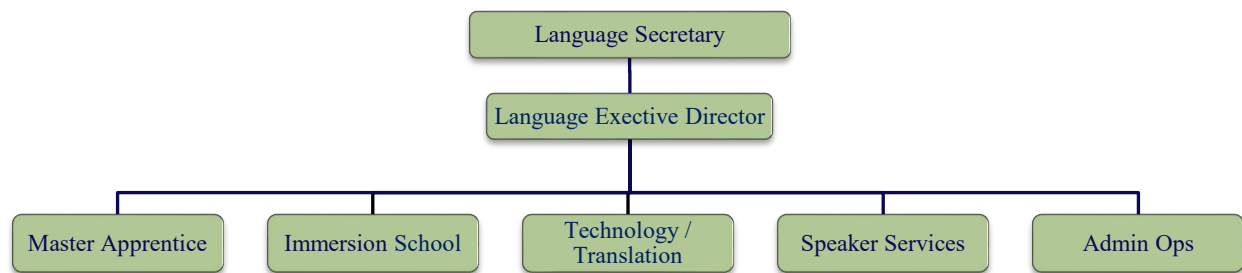


Figure 130 Language Org Chart

### ***Expenditures and Authorized Positions***

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

<b>Funding Source</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
DEPT OF EDUCATION	79,223	556,192	590,163
DHHS GENERAL	762,773	1,865,734	1,770,411
DOI GENERAL	34,705	633,285	414,258
DOI PL 102-477	-	223,291	513,421
DOI SELF GOVERNANCE	314,960	562,890	562,890
INDIRECT COST POOL	-	332,601	497,089
MOTOR VEHICLE TAX	12,931	145,575	145,575
OTHER	-	20,000	20,000
PRIVATE	14,942	-	-
STATE OF OKLAHOMA	586,204	575,453	667,957
TRIBALLY FUNDED	4,882,689	11,019,544	7,715,692
<b>Grand Total</b>	<b>\$ 6,688,429</b>	<b>\$ 15,934,565</b>	<b>\$ 12,897,456</b>

Figure 131 Language Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 500	\$ 14,000	\$ -
BUILDING LEASE	1,800	1,200	1,200
CAPITAL ACQ <5K	56,043	234,667	171,623
CAPITAL ACQUISITIONS	552,714	68,350	88,350
CLIENT SERVICES	401,142	670,617	1,268,933
CONTRACTS	170,123	1,178,458	1,238,554
CONTRIBUTIONS	144,106	101,625	-
FOOD COST	861	22,570	23,874
INDIRECT COST	565,204	922,822	1,141,344
INSURANCE	39,624	62,500	115,700
INTERNET	9,271	13,000	12,850
LEASE EQUIPMENT	6,935	17,764	10,733
MAILING COST	406	5,125	3,926
OTHER EXPENSES	2,791	530	530
PRINTING/COPYING	681	10,846	29,824
RECRUITMENT	536	-	50
REPAIRS/MAINT	20,267	9,200	12,200
SALARIES/FRINGE	4,037,558	6,139,980	7,106,480
SCHOLARSHIPS	62,030	184,934	79,000
SPACE COST	334,638	418,800	742,393
STAFF DEVELOPMENT	1,918	30,500	29,000
SUPPLIES	150,300	449,826	400,330
TELEPHONE	83,603	159,440	166,758
TRANSFERS	-	5,015,000	20,000
TRANSPORTATION	19,444	43,900	82,300
TRAVEL	25,934	158,911	141,504
UTILITIES	-	-	10,000
<b>Grand Total</b>	<b>\$ 6,688,429</b>	<b>\$ 15,934,565</b>	<b>\$ 12,897,456</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
CULTURE	15	15	16
IMMERSION SCHOOL	32	47	67
MASTER APPRENTICE LANGUAGE	26	40	40
<b>LANGUAGE TOTAL</b>	<b>73</b>	<b>102</b>	<b>123</b>

Figure 132 Summary Budget Data – Language

## Public Health

### *Department Overview*

Cherokee Nation Public Health (CNPH) envisions a system that is cross-collaborative across all Cherokee Nation service lines, such as Education, Human Services, Career Services, Health Services and other resources. Our vision for our work is a well-coordinated, collaborative and self-sufficient Cherokee Nation Public Health System.

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

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

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

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

### *Key Trends and Challenges Impacting the Department*

Challenges for Cherokee Nation Public Health include:

- ❖ Developing governance structure for Cherokee Nation Public Health
- ❖ Develop and present a public health code to formalize the public health authority of Cherokee Nation.
- ❖ Develop, routinely update, and implement a communications plan that articulates public health responsibilities.
- ❖ Review and update CNPH Governance Structure
- ❖ Increase capacity to collect primary data specific to Cherokee Nation.

- ❖ Ensure engagement of Cherokee Nation communities in the development or improvement in public health strategies, programs or interventions.
- ❖ Dedicate staff time to long-term community engagement efforts.
- ❖ Invest in the capacity of communities and provide resources to support collaboration with CNPH.
- ❖ Develop a dashboard to track high-level expenditures and progress toward meeting goals and objectives

### ***Goals and Objectives***

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

### ***Primary Services***

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

### ***Key Performance Measures***

Public Health			
	FY21 Actuals	FY22 Estimated	FY23 Budget
Women, Infants and Children (WIC) participants	212	170	225

**Figure 133 Public Health Performance Measures**

### Public Health Organizational Chart

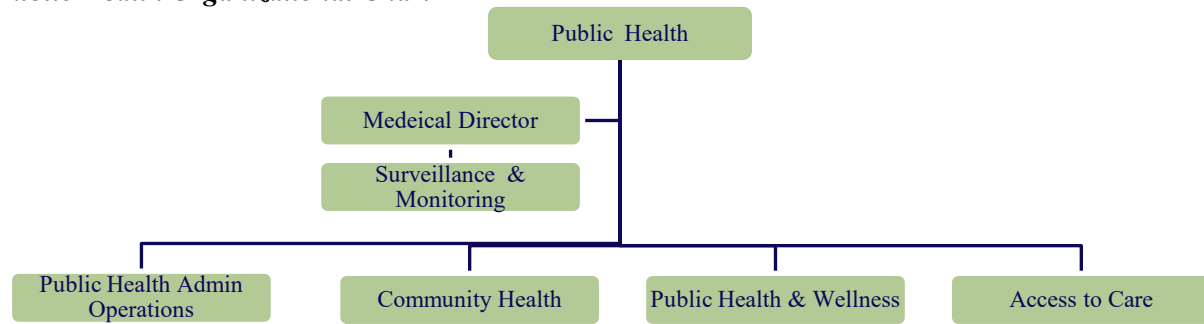


Figure 134 Public Health Org Chart

### Expenditures and Authorized Positions

Funding Source	2021 ACTUALS	2022 BUDGET	2023 BUDGET
DHHS GENERAL	3,286,585	7,007,526	6,302,459
IHS SELF GOVERNANCE HEALTH	1,491,762	2,091,915	20,032,637
PRIVATE	-	21,299	21,299
STATE OF OKLAHOMA	173,192	200,110	216,410
TRIBALLY FUNDED	826,698	13,345,868	31,468,397
USDA	5,788,555	9,589,912	9,376,700
<b>Grand Total</b>	<b>\$ 11,566,792</b>	<b>\$ 32,256,630</b>	<b>\$ 67,417,902</b>

Figure 135 Public Health Funding by Funding Source

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

<b>Expenditures</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
ADVERTISING	\$ 1,400	\$ -	\$ 15,000
BUILDING LEASE	33,657	194,130	154,833
CAPITAL ACQ <5K	495	3,038,628	1,360
CAPITAL ACQUISITIONS	121,904	30,308	61,170
CLIENT SERVICES	2,591,220	5,760,320	5,797,685
CONTRACTS	1,188,876	11,090,954	12,251,793
CONTRIBUTIONS	144,126	248,333	248,333
FOOD COST	-	1,000	1,000
INDIRECT COST	777,689	1,581,264	2,095,512
INSURANCE	5,462	5,427	32,275
INTERNET	4,216	3,961	7,561
LEASE EQUIPMENT	18,259	22,724	19,124
MAILING COST	40,240	74,598	74,998
OTHER EXPENSES	598	1,000	1,000
PRINTING/COPYING	24,026	57,078	68,718
PROPERTY TAXES	-	-	1,500
RECRUITMENT	574	500	500
REPAIRS/MAINT	323	-	5,040
RESERVED BY APPROPRIATION	-	-	29,144,736
SALARIES/FRINGE	5,230,211	8,114,619	9,622,494
SPACE COST	269,198	257,146	257,146
STAFF DEVELOPMENT	15,485	79,306	66,325
SUPPLIES	995,430	1,397,135	7,149,672
TELEPHONE	62,186	107,253	84,933
TRANSPORTATION	37,640	56,073	66,263
TRAVEL	158	134,873	174,831
UTILITIES	3,417	-	14,100
<b>Grand Total</b>	<b>\$ 11,566,792</b>	<b>\$ 32,256,630</b>	<b>\$ 67,417,902</b>
<b>Authorized Positions</b>	<b>2021 ACTUAL</b>	<b>2022 BUDGET</b>	<b>2023 BUDGET</b>
COMMUNITY HEALTH/PREV SER	-	-	109
PUBLIC HEALTH	-	-	43
<b>PUBLIC HEALTH TOTAL</b>	<b>-</b>	<b>-</b>	<b>152</b>

Figure 136 Summary Budget Data – Public Health

## Document-wide Criteria

### Statistical/supplemental section

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

With more than 423,000 citizens, over 11,000 employees and a variety of tribal enterprises ranging from aerospace and defense contracts to entertainment venues, Cherokee Nation's economic impact in Oklahoma and surrounding areas is more than \$2 billion annually. The Cherokee Nation's largest subsidiary enterprises operate under Cherokee Nation Businesses. We are one of the largest employers in northeastern Oklahoma. We are the largest tribal nation in the United States.

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

To be eligible for a federal Certificate Degree of Indian Blood and Cherokee Nation tribal citizenship, you must be able to provide documents that connect you to a direct ancestor listed on the Dawes Final Rolls of Citizens of the Cherokee Nation with a blood degree. This roll was taken between 1899-1906 of Citizens and Freedmen residing in Indian Territory (now northeastern Oklahoma) prior to Oklahoma statehood in 1907. The Nation has approximately 423,000 citizens for 2023 as shown in the following chart below (see figure 138).

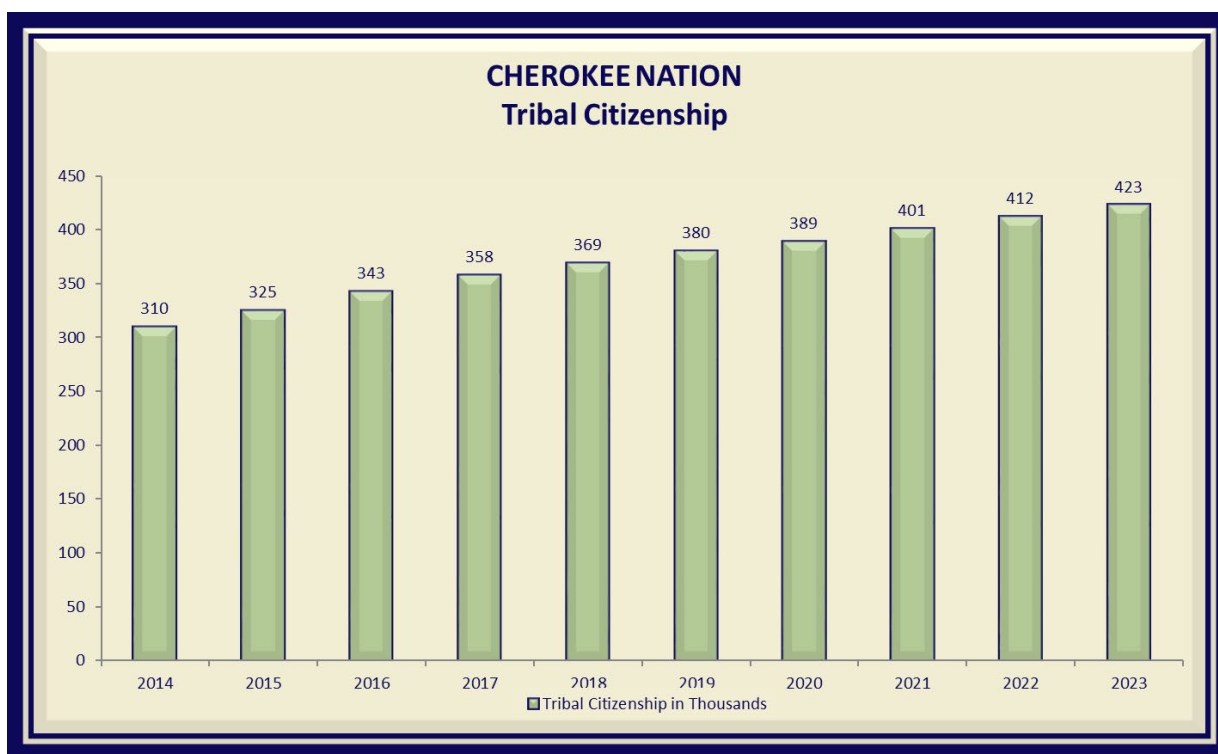
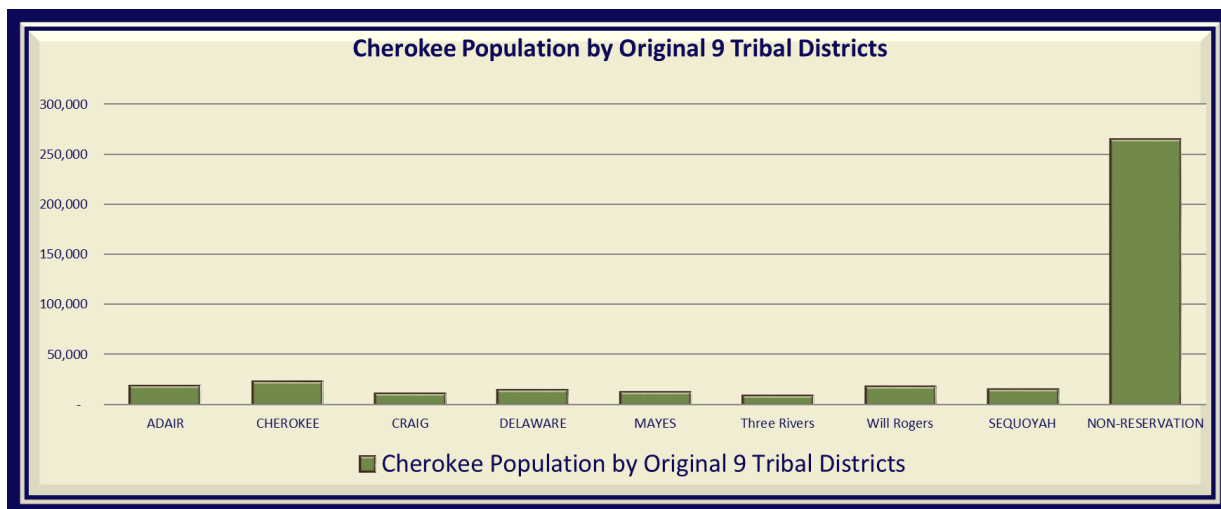


Figure 137 Tribal Citizenship

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



**Figure 138 Cherokee Population by Original 9 Tribal Districts**

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



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

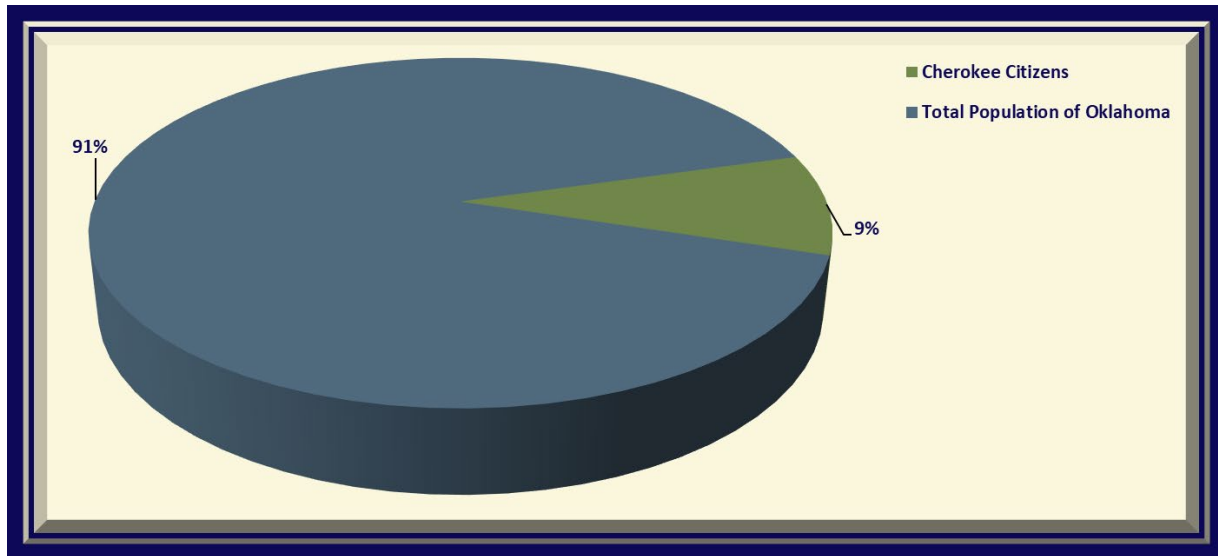


Figure 140 Cherokee Citizens Population of Oklahoma

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

## Glossary

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

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

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

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

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

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

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

**ARPA** – American Recovery Plan Act of 2021.

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

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

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

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

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

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

**CAFR** – A Comprehensive Annual 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.

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

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

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

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

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

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

**CNB** – Cherokee Nation Businesses

**CNE** – Cherokee Nation Entertainment, LLC

**CNMS** – Cherokee Nation Marshal Service

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GC** – Gaming Commission

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

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

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

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

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

**HACN** – Housing Authority of the Cherokee Nation

**HPO** – Historic Preservation Office

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

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

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

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

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

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

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

**IT** – Information Technology

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

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

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

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

**MICS** – Minimum Internal Control Standards

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

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

**MOA/IPA** – Memorandum of Agreement/Independent Practice Association

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

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

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

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

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

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

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

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

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

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

**SBAC** – Small Business Assistance Center

**SG** – Self-Governance

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

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

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

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

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

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

**THIRA** – Threat and Hazard Identification and Risk Assessment

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

**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