

# Oneida Nation

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## **BC Resolution # 10-26-22-D Emergency Amendments to the Budget and Finances Law**

- WHEREAS,** the Oneida Nation is a federally recognized Indian government and a treaty tribe recognized by the laws of the United States of America; and
- WHEREAS,** the Oneida General Tribal Council is the governing body of the Oneida Nation; and
- WHEREAS,** the Oneida Business Committee has been delegated the authority of Article IV, Section 1, of the Oneida Tribal Constitution by the Oneida General Tribal Council; and
- WHEREAS,** the Budget and Finances law (“the Law”), was adopted by the Oneida Business Committee through resolution BC-02-08-17-C and amended by resolutions BC-05-11-22-B; and
- WHEREAS,** the purpose of the Law is to set forth the requirements to be followed by the Oneida Business Committee and the Oneida fund units when preparing the budget to be presented to the General Tribal Council for approval, and to establish financial policies and procedures for the Nation which: institutionalize best practices in financial management to guide decision makers in making informed decisions regarding the provision of services, implementation of business plans for enterprises, investments, and capital assets; provide a long term financial prospective and strategic intent, linking budget allocations to organizational goals, as well as providing fiscal controls and accountability for results and outcomes; identify and communicate to the membership of the Nation spending decisions for the government function, grant obligations, enterprises, membership mandates, capital expenditures, technology projects, and capital improvement projects; establish a framework for effective financial risk management; and encourage participation by the Nation’s membership; and
- WHEREAS,** section 121.5-4(e) of the Law provides that in the event that the General Tribal Council does not adopt a budget by September 30th, the Oneida Business Committee may adopt a continuing budget resolution for a period of time not to exceed three (3) months, until such a time as a budget is adopted by the General Tribal Council, and that if the General Tribal Council does not adopt a budget within three (3) months of the adoption of the continuing budget resolution, then the Oneida Business Committee shall proceed with the adoption of the Nation’s budget; and
- WHEREAS,** the Oneida Business Committee did not approve and present the Fiscal Year 2023 (FY23) to the General Tribal Council for adoption by September 30, 2022, and instead adopted a continuing budget resolution through the adoption of resolution BC-09-14-22-D, *Continuing to Operate Fiscal Year 2023*; and

- WHEREAS,** the processing and adoption of the FY23 budget has been delayed for a variety of issues including the delayed start of the budget process due to compensation studies and staffing issues within the Finance Administration; and
- WHEREAS,** during the October 18, 2022, work session the Oneida Business Committee discussed the delayed processing of the FY23 budget with the Chief Financial Officer and determined that the best option to move forward is to retain a third-party public accounting firm/consultant to process the FY23 Budget; and
- WHEREAS,** due to the time that will be needed to move forward with this decision, the Oneida Business Committee determined that the expiration of the continuing budget resolution BC-09-14-22-D, *Continuing to Operate Fiscal Year 2023*, on December 31, 2022, and its intended deadline of the adoption of the budget by that expiration will not be met; and
- WHEREAS,** the Oneida Business Committee requested the Legislative Operating Committee consider emergency amendments to the Law to allow for additional time to adopt the annual budget; and
- WHEREAS,** the emergency amendments to the Law clarify that the Oneida Business Committee may work with any other appropriate entity in addition to the Treasurer, Chief Financial Officer, and managers to compile a final draft budget to be presented to the General Tribal Council; and
- WHEREAS,** the emergency amendments to the Law remove the provision which only allows a continuing budget resolution to remain in effect for a maximum of three (3) months; and
- WHEREAS,** the Legislative Procedures Act authorizes the Oneida Business Committee to enact legislation on an emergency basis, to be in effect for a period of six (6) months, renewable for an additional six (6) months; and
- WHEREAS,** an emergency amendment of legislation is allowed when legislation is necessary for the immediate preservation of the public health, safety, or general welfare of the Reservation population, and the amendment of the legislation is required sooner than would be possible under the Legislative Procedures Act; and
- WHEREAS,** the emergency adoption of amendments to this Law are necessary for the preservation of the general welfare of the Reservation population in order to ensure that the Oneida Business Committee has an opportunity to approve the final draft budget, and the budget to subsequently be adopted, prior to the expiration of the current continuing budget resolution BC-09-14-22-D, *Continuing to Operate Fiscal Year 2023*; and
- WHEREAS,** the observance of the requirements under the Legislative Procedures Act for adoption of the emergency amendments to this Law would be contrary to public interest since the process and requirements of the Legislative Procedures Act cannot be completed in time to ensure that the current continuing budget resolution as adopted through resolution BC-09-14-22-D, *Continuing to Operate Fiscal Year 2023*, does not expire on December 31, 2022, prior to the final approval of the budget by the Oneida Business Committee, and subsequent adoption of the budget; and
- WHEREAS,** the Legislative Procedures Act does not require a public meeting or fiscal impact statement when considering emergency legislation; and

**NOW THEREFORE BE IT RESOLVED**, the Oneida Business Committee hereby adopts the emergency amendments to the Budget and Finances law effective immediately.

**CERTIFICATION**

I, the undersigned, as Secretary of the Oneida Business Committee, hereby certify that the Oneida Business Committee is composed of 9 members of whom 5 members constitute a quorum; 5 members were present at a meeting duly called, noticed and held on the 26<sup>th</sup> day of October, 2022; that the forgoing resolution was duly adopted at such meeting by a vote of 4 members for, 0 members against, and 0 members not voting\*; and that said resolution has not been rescinded or amended in any way.

  
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Lisa Liggins, Secretary  
Oneida Business Committee

\*According to the By-Laws, Article I, Section 1, the Chair votes "only in the case of a tie."