

Oneida Nation

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Oneida, WI 54155

BC Resolution # 06-14-23-E Fiscal Year 2024 Budget Considerations and Calendar

- 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 sets 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 establishes financial policies and procedures for the Nation; and
- WHEREAS,** section 121.5-4(a) of the Budget and Finances law requires that the Treasurer develop the necessary guidelines, including specific timelines and deadlines, to be followed by the managers that have budget responsibility in preparing and submitting proposed budgets; and
- WHEREAS,** section 121.5-4(a) also requires that the budget schedule and guidelines be submitted to the Oneida Business Committee for review and approval through the adoption of a resolution; and
- WHEREAS,** the Oneida Business Committee has determined that the Guiding Philosophy and the overall goal with the FY2024 budget will be to build a sustainable, balanced budget in alignment with the Nation's priorities which is accomplished when the funding sources equal the funding uses; and
- WHEREAS,** the Oneida Business Committee has determined in order to be sustainable, that the Nation cannot rely on prior year carryover to balance the budget and the use of future carryover shall be minimized; and
- WHEREAS,** the Oneida Business Committee has determined it is not realistic to drive the carryover usage to zero in a single Fiscal Year without significant consequences; and
- WHEREAS,** the Oneida Business Committee has determined the goal of using no carryover will be addressed partially in FY2024 as a first step to a solution that may take multiple Fiscal Years realize; and

WHEREAS, the Oneida Business Committee has determined that the FY2024 budget process will target sufficient funding for two (2) areas of emphasis:

1. The membership payments will be maintained:
 - a. \$1,500 to all members (GWA for 18+, per capita for minors); and
 - b. \$2,000 GWA for ages 62+.
2. The Nation will continue to save a portion of Tribal Contribution.
 - a. 10.5% to executive contingency (~\$11m for FY2024, vs \$10.5m in FY2023)
 - b. 3% to the Elder Per capita, Higher Education and General Welfare Trust (~\$3.2m for FY2024, vs \$0.1m in FY2023)

NOW THEREFORE BE IT RESOLVED, the following budget considerations and calendar are hereby approved by the Oneida Business Committee:

Budget Calendar –

Date	Activity	Responsible Party
6/14/2023	BC approves calendar and guidelines	BC
6/14/2023	Payroll Reports Submitted to B.U.	ACFO
6/20/2023	Budget Kick Off Meeting	BC/CFO/ACFO
6/30/2023	Gaming and Retail operational and Capex Budgets completed	GGM/RGM
7/6-18/2023	Community Input Meetings	CFO
7/10/2023	CIP budget request prioritized and submitted	GM Designee
7/14/2023	Remaining Division and Non-Divisional operational and Capex budgets entered	All
7/17/2023	Submit all forms to Budget email	All
7/24/2023	FY2024 Budget Consolidation, First Draft completed sent to BC/GMs/CFO	ACFO
8/9/2023	BC approves budget packet to members	BC/CFO/ACFO
8/10/2023	Packet to Mail Center	Secretary's Office
8/15/2023	Packet Printed	Print
9/12/2023	Packet Mailed to Members	Mail
9/15/2023	Packet received by Members	Mail
9/25/2023	GTC Meeting to adopt budget	GTC

Line-Item Guidance

1. Each business unit shall maintain their overall budget at FY2023 levels (0% increase). This includes the personnel and fringe rate increases below.
2. The FY2024 Wage Plan is included and detailed in the HRD memo dated 6/7/23 titled "FY24 Tribal-wide compensation recommendations".
3. The fringe rate for FY2024 will be an increase of 1.8% from FY2023 rates. Each business unit's fringe rate will be on the payroll spreadsheet received by June 14, 2023.
4. The anticipated Indirect Cost (IDC) rate for FY2024 remains the same, ~20.44%.
5. The Nation shall continue to adhere to the employment cap, now at 2,100 Full Time Equivalent (FTE's) for Fiscal Year 2024, down from 2,200 in FY2023. Further:
 - a. Each business unit shall budget Personnel expenses into two separate categories, one for filled positions, and one for vacant positions.
 - i. The current filled positions shall be fully budgeted for.
 - ii. 100 vacant positions shall be budgeted across the entire organization.
 - b. Authorization from the Strategic Alignment Leadership team is required before vacant position funding can be utilized.
 - c. All 100% grant funded positions are exempt from the employment cap and vacant position request process.
6. All other External and Internal expense lines: Business Units should base all line item budgets on the average of the actual monthly expenses for the available Fiscal Year 2023 in accordance with 121.5-4(b)(1) of the Budget and Finances law.
7. Gaming and Retail External and Internal expense line items should be based on FY2024 business plans.

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 14th day of June, 2023; 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.



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."