



Oneida Business Committee

Special Meeting
3:00 PM Wednesday, August 16, 2023
Virtual Meeting - Microsoft Teams¹

Agenda

Meeting agenda is available here: oneida-nsn.gov/government/business-committee/agendas-packets/. Materials for the "General Tribal Council" section of the agenda, if any, are available to enrolled members of the Oneida Nation; to obtain a copy, visit the Government Administrative Office, 1st floor, Norbert Hill Center and present a valid Tribal I.D. or go to <https://goo.gl/uLp2jE>. Scheduled times are subject to change.

I. CALL TO ORDER

II. OPENING

III. ADOPT THE AGENDA

IV. RESOLUTIONS

- A. **Adopt resolution entitled Authorize the Use of \$48,063,510 in Carry Over Funds to Balance the Fiscal Year 2024 Budget**

Sponsor: Lisa Liggins, Secretary

- B. **Adopt resolution entitled Adoption of Fiscal Year 2024 Draft Budget and Directive to Present Budget to the General Tribal Council for Approval**

Sponsor: Lisa Liggins, Secretary

V. GENERAL TRIBAL COUNCIL

- A. **Approve the notice and materials for the September 25, 2023, tentatively scheduled General Tribal Council meeting**

Sponsor: Lisa Liggins, Secretary

¹ This meeting will be held virtually in accordance with 3.1.3. of the OBC SOP Holding a Virtual Meeting

VI. EXECUTIVE SESSION

A. NEW BUSINESS

1. **Discuss the Oneida Airport Hotel Corporation determination and next steps**
Sponsor: Lisa Liggins, Secretary

VII. ADJOURN

Posted on the Oneida Nation's official website, www.oneida-nsn.gov pursuant to the Open Records and Open Meetings law (§ 107.14.)

The meeting packet of the open session materials for this meeting is available by going to the Oneida Nation's official website at: oneida-nsn.gov/government/business-committee/agendas-packets/

For information about this meeting, please call the Government Administrative Office at (920) 869-4364 or (800) 236-2214

Adopt resolution entitled Authorize the Use of \$48,063,510 in Carry Over Funds to Balance the Fiscal Year

Business Committee Agenda Request

1. Meeting Date Requested: 08/16/23

2. Session:

☒ Open ☐ Executive – must qualify under §107.4-1.

Justification:

3. Requested Motion:

☒ Accept as information; OR

Adopt resolution entitled Authorize the Use of \$48,063,510 in Carry Over Funds to Balance the Fiscal Year 2024 Budget

4. Areas potentially impacted or affected by this request:

☐ Finance

☐ Programs/Services

☐ Law Office

☐ DTS

☐ Gaming/Retail

☐ Boards, Committees, or Commissions

☐ Other:

5. Additional attendees needed for this request:

6. Supporting Documents:

- | | | |
|--|--|---|
| <input type="checkbox"/> Bylaws | <input type="checkbox"/> Fiscal Impact Statement | <input type="checkbox"/> Presentation |
| <input type="checkbox"/> Contract Document(s) | <input type="checkbox"/> Law | <input type="checkbox"/> Report |
| <input checked="" type="checkbox"/> Correspondence | <input type="checkbox"/> Legal Review | <input checked="" type="checkbox"/> Resolution |
| <input type="checkbox"/> Draft GTC Notice | <input type="checkbox"/> Minutes | <input type="checkbox"/> Rule (adoption packet) |
| <input type="checkbox"/> Draft GTC Packet | <input type="checkbox"/> MOU/MOA | <input checked="" type="checkbox"/> Statement of Effect |
| <input type="checkbox"/> E-poll results/back-up | <input type="checkbox"/> Petition | <input type="checkbox"/> Travel Documents |
| <input type="checkbox"/> Other: <i>Describe</i> | | |

7. Budget Information:

- | | |
|---|--|
| <input type="checkbox"/> Budgeted – Tribal Contribution | <input type="checkbox"/> Budgeted – Grant Funded |
| <input type="checkbox"/> Unbudgeted | <input checked="" type="checkbox"/> Not Applicable |
| <input type="checkbox"/> Other: <i>Describe</i> | |

8. Submission:

Authorized Sponsor: Lisa Liggins, Secretary


Primary Requestor: Keith Doxtator, CFO & RaLinda Ninham-Lamberies, ACFO



Memorandum

To: Oneida Business Committee

From: Lisa Liggins, Secretary


cn=Lisa Liggins,
o=Oneida Nation, ou,
email=lliggins@oneidana
tion.org, c=US
2023.08.11 13:15:56
-05'00'

Cc: Keith Doxtator, Chief Financial Officer
RaLinda Ninham-Lamberies, Assistant Chief Financial Officer

Date: August 11, 2023

Re: Consideration of resolution entitled Authorize the Use of
\$48,063,510 in Carry Over Funds to Balance the Fiscal Year 2024
Budget

Background:

The Business Committee (BC) adopted BC resolution # 06-14-23-E Fiscal Year 2024 Budget Considerations and Calendar which provided that the budget packet would be approved by the Business Committee on August 9, 2023.

The BC took action via e-poll to reschedule the August 9, 2023, regular BC meeting to August 2, 2023. On August 2, 2023, the budget packet was removed from the meeting agenda and action was taken to schedule a special BC meeting on August 16, 2023, to approve the budget packet and the related General Tribal Council meeting materials.

On August 9, 2023, Finance Administration provided the draft FY-2024 budget packet and additional information via e-mail. Included was a notice that the Trust Enrollment fund unit did not enter a budget.

On August 10, 2023, an e-poll was issued which, if approved, would grant express permission to Finance Administration to enter the Trust Enrollment

fund unit FY-2024 budget pursuant to section 121.5-4(2) of the Budget and Finances law. The e-poll received five votes of support by 2:00 p.m. on August 10, 2023, and the tentative results were forwarded to Finance Administration so they could begin the work associated with entering the Trust Enrollment fund unit budget which also included making the necessary adjustments to the roll up which includes total, carryover, Direct Membership Admin. costs, the presentation and all the resolutions.

Finance Administration was able to complete this work and submitted the updated, draft FY-2024 budget packet which included information that \$48,063,510 in carry over funds were needed to balance the draft FY-2024 budget.

The BC approved resolution # 10-21-22-A, *Process to Authorize Use of Carry Over Funds*, which provides that the adoption of a resolution by the BC is needed to authorize the use of carry over funds. The attached resolution is being presented to the BC for consideration.

Requested Action:

Adopt resolution entitled Authorize the Use of \$48,063,510 in Carry Over Funds to Balance the Fiscal Year 2024 Budget



Oneida Nation
 Oneida Business Committee
 Legislative Operating Committee
 PO Box 365 • Oneida, WI 54155-0365
Oneida-nsn.gov



Statement of Effect

Authorize the Use of \$47,108,891 in Carry Over Funds to Balance the Fiscal Year 2024 Budget

Summary

The resolution authorizes the use of forty-eight million sixty-three thousand five hundred and ten dollars (\$48,063,510) of carry over funds for the purpose of the balancing the Fiscal Year 2024 budget.

Submitted by: Clorissa N. Leeman, Senior Staff Attorney, Legislative Reference Office
Date: August 10, 2023

Analysis by the Legislative Reference Office

The Budget and Finances law (“the 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 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. [1 O.C. 121.1-1].

The Nation is required to develop, adopt, and manage an annual budget. [1 O.C. 121.5-1]. All revenues and expenditures of the Nation shall be in accordance with the annual budget. *Id.* The Nation’s annual budget is required to be a balanced budget, which does not propose to spend more funds than are reasonably expected to become available to the Nation during that fiscal year. [1 O.C. 121.5-1(a)]. Underwriting debt resources or the utilization of existing debt instruments shall be expressly prohibited from use to balance the Nation’s annual budget. [1 O.C. 121.5-1(a)/(1)]. Assets of the Nation shall not be divested, or borrowed against, to balance the annual budget. [1 O.C. 121.6-8]. The Budget and Finances law provides for the process and procedures to be used for the development and adoption of the Nation’s budget. [1 O.C. 121.5-4].

This resolution provides that at the conclusion of each fiscal year there are revenues earned that exceed expenditures which result in “carry over funds” which are available only once they are audited, and are allocated accordance with General Tribal Council directives which require twenty-five percent (25%) of carry over funds from each fiscal year to be allocated to land acquisition in

accordance with the 2033 Land Acquisition Plan, as utilized to balance budgets, or as authorized by the Oneida Business Committee for specific projects which could occur by motion or by resolution.

In October of 2022 the Oneida Business Committee adopted resolution BC-10-21-22-A, *Process to Authorize Use of Carry Over Funds*, which requires that use of carry over funds be authorized by adoption of a resolution by the Oneida Business Committee which states the amount to be authorized, the purpose of the fund request, and identifies the remaining balance of carry over funds.

The required/identified allocations for operations of the Nation in Fiscal Year 2024 are five hundred twenty-eight million nine hundred seventy-eight thousand and eighty-four dollars (\$528,978,084). Minus carry over funding, the identified sources of funding for Fiscal Year 2024 are four hundred eighty million six hundred seventy-four thousand nine hundred and nineteen dollars (\$480,674,919). As of August 9, 2023, the balance of carry over available from prior years is fifty million six hundred seventy-one thousand one hundred and twenty-three dollars (\$50,671,123).

Through this resolution the Oneida Business Committee authorizes the use of forty-eight million sixty-three thousand five hundred and ten dollars (\$48,063,510) of carry over funds for the purpose of balancing the Fiscal Year 2024 budget. This would leave two million six hundred and seven thousand six hundred and thirteen dollars (\$2,607,613) remaining in carry over balances.

This resolution would be effective immediately, prior to the adoption of the Fiscal Year 20254 budget.

Conclusion

Adoption of this resolution would not conflict with any of the Nation's laws.

Oneida Nation

Post Office Box 365

Phone: (920)869-2214



Oneida, WI 54155

BC Resolution # Leave this line blank

Authorize the Use of \$48,063,510 in Carry Over Funds to Balance the Fiscal Year 2024 Budget

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3 **WHEREAS,** the Oneida Nation is a federally recognized Indian government and a treaty tribe
4 recognized by the laws of the United States of America; and
5
6 **WHEREAS,** the Oneida General Tribal Council is the governing body of the Oneida Nation; and
7
8 **WHEREAS,** the Oneida Business Committee has been delegated the authority of Article IV, Section 1,
9 of the Oneida Tribal Constitution by the Oneida General Tribal Council; and
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11 **WHEREAS,** the Budget and Finances law ("the Law"), was adopted by the Oneida Business Committee
12 through resolution BC-02-08-17-C and amended by resolutions BC-05-11-22-B; and
13
14 **WHEREAS,** section 121.5-1 of the Law provides that the Nation's budget shall be a balanced budget
15 and not propose to spend more funds than are reasonably expected to become available
16 to the Nation during that fiscal year.
17
18 **WHEREAS,** section 121.6-8 of the Law provides that assets of the Nation shall not be divested, or
19 borrowed against, to balance the annual budget; and
20
21 **WHEREAS,** section 121.5.-1 (a) (1) of the Law provides underwriting debt resources or the utilization
22 of existing debt instruments shall be expressly prohibited from use to balance the Nation's
23 annual budget; and
24
25 **WHEREAS,** at the conclusion of each fiscal year there are revenues earned that exceed expenditures
26 which result in "carry over funds"; and
27
28 **WHEREAS,** carry over funds are available only once they are audited, and are allocated accordance
29 with General Tribal Council directives which require 25% of carry over funds from each
30 fiscal year (\$2,998,613) to be allocated to land acquisition in accordance with the 2033
31 Land Acquisition Plan, as utilized to balance budgets, or as authorized by the Oneida
32 Business Committee for specific projects which could occur by motion or by resolution; and
33
34 **WHEREAS,** the required/identified allocations for operations of the Oneida Nation in Fiscal Year 2024
35 are \$528,978,084; and
36
37 **WHEREAS,** minus carry over, the identified sources of funding for Fiscal Year 2024 are \$480,674,919;
38 and
39
40 **WHEREAS,** as of August 9, 2023, the balance of carry over available from prior years is \$50,671,123;
41 and
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WHEREAS, the Oneida Business Committee approved Resolution # 10-21-22-A Process to Authorize Use of Carry Over Funds; and

WHEREAS, resolution # 10-21-22-A states that the use of carry over funds shall be required to be authorized by adoption of a resolution by the Oneida Business Committee which states the amount to be authorized; and

NOW THEREFORE BE IT RESOLVED, the Oneida Business Committee hereby adopts the resolution Authorize the Use of \$48,063,510 in Carry Over Funds to Balance the Fiscal Year 2024 Budget.

BE IT FINALLY RESOLVED, that this resolution shall be effective immediately (prior to the adoption of the Fiscal Year 2024 Budget).

Adopt resolution entitled Adoption of Fiscal Year 2024 Draft Budget and Directive to Present Budget to the

Business Committee Agenda Request

1. Meeting Date Requested: 08/16/23

2. Session:

☒ Open ☐ Executive – must qualify under §107.4-1.

Justification:

3. Requested Motion:

☒ Accept as information; OR

Adopt resolution entitled Adoption of Fiscal Year 2024 Draft Budget and Directive to Present Budget to the General Tribal Council for Approval

4. Areas potentially impacted or affected by this request:

☐ Finance

☐ Programs/Services

☐ Law Office

☐ DTS

☐ Gaming/Retail

☐ Boards, Committees, or Commissions

☐ Other:

5. Additional attendees needed for this request:

6. Supporting Documents:

- | | | |
|---|--|---|
| <input type="checkbox"/> Bylaws | <input type="checkbox"/> Fiscal Impact Statement | <input type="checkbox"/> Presentation |
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| <input type="checkbox"/> E-poll results/back-up | <input type="checkbox"/> Petition | <input type="checkbox"/> Travel Documents |
| <input type="checkbox"/> Other: Resolution and Statement Effect will be a handout | | |

7. Budget Information:

- | | |
|---|--|
| <input type="checkbox"/> Budgeted – Tribal Contribution | <input type="checkbox"/> Budgeted – Grant Funded |
| <input type="checkbox"/> Unbudgeted | <input checked="" type="checkbox"/> Not Applicable |
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8. Submission:

Authorized Sponsor: Lisa Liggins, Secretary


Primary Requestor: Keith Doxtator, CFO & RaLinda Ninham-Lamberies, ACFO



Memorandum

To: Oneida Business Committee

From: Lisa Liggins, Secretary


cn=Lisa Liggins,
o=Oneida Nation, ou,
email=lliggins@oneida
nation.org, c=US
2023.08.11 13:42:13
-05'00'

Cc: Keith Doxtator, Chief Financial Officer
RaLinda Ninham-Lamberies, Assistant Chief Financial Officer

Date: August 11, 2023

Re: Consideration of resolution entitled Adoption of Fiscal Year 2024
Draft Budget and Directive to Present Budget to the General Tribal
Council for Approval

Background:

The Business Committee (BC) adopted BC resolution # 06-14-23-E Fiscal Year 2024 Budget Considerations and Calendar which provided that the budget packet would be approved by the Business Committee on August 9, 2023.

The BC took action via e-poll to reschedule the August 9, 2023, regular BC meeting to August 2, 2023. On August 2, 2023, the budget packet was removed from the meeting agenda and action was taken to schedule a special BC meeting on August 16, 2023, to approve the budget packet and the related General Tribal Council meeting materials.

Finance Administration submitted the draft FY-2024 budget packet on August 11, 2023. This information was forwarded to the Government Administrative Office to be included in the draft meeting materials for the tentatively scheduled September 25, 2023, special General Tribal Council meeting.

Section 121.5-4(c) of the Budget and Finances law provides that BC “shall approve, by resolution, the final draft budget to be presented to the General Tribal Council.” As such, a resolution is being presented to the BC for consideration. The resolution is being worked on by Finance Administration and it, along with the required Statement of Effect, will be a handout.

Also on the August 16, 2023, special BC meeting agenda, there is an item entitled “**Approve the notice and materials for the September 25, 2023, tentatively scheduled GTC meeting**” under the General Tribal Council section of the agenda¹. Please refer to these materials as they include the draft FY-2024 budget which the proposed resolution approves.

Requested Action:

Adopt resolution entitled Adoption of Fiscal Year 2024 Draft Budget and Directive to Present Budget to the General Tribal Council for Approval

¹ Materials under this section of the Business Committee agenda are available to Tribal Members on the Members Only section of the Nation's website.