

Oneida Nation

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Oneida, WI 54155

BC Resolution # 04-10-24-A Fiscal Year 2025 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

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
4/10/2024	BC approves calendar and guidelines	BC
4/12/2024	Payroll Reports Submitted to B.U.	Senior Bdgt/Mgmt Analyst
4/15/2024	Budget Kick Off Meeting	BC/CFO/ACFO
4/18/2024	Gaming and Retail Operations and capex budgets completed	Gaming/Retail
4/22/2024- 5/15/2024	Budget Training	Senior Bdgt/Mgmt Analyst

5/13/2024 – 6/7/2024	1 st Session Gaming/Retail 2 nd Session Comprehensive Health and Comprehensive Housing 3 rd Session Education and Training, ONSS, and EHSLA 4 th Session DPW, DTS, and Culture 5 th Session Human Services and OPD 6 th Session Grants, Tourism, Non-Divisional	All
6/17/2024	FY2025 Budget Closes	All
7/1/2024	FY2025 Budget Consolidation, First Draft completed sent to BC/GMs/CFO	CFO
8/21/2024	FY2026-FY2027 Budget Closes	All
8/28/2024	BC Approves Budget Packet Information	BC
9/16/2024	Packet to Printshop	Secretary's Office
9/25/2024	OBC approves Continuing budget resolution	OBC
10/10/2024	Packet received by Members	Mail
10/23/2024	GTC Meeting to present FY2025 Budget	GTC

Guiding Philosophy

The overall goal with the FY2025 budget will be to build a sustainable, balanced budget in alignment with the Nation's priorities. This is accomplished when the funding sources equal the funding uses. To be sustainable, we cannot rely on prior year carryover to balance the budget, and the use of future carryover shall be minimized.

This budget process will target sufficient funding for four areas of emphasis:

1. The membership payments will be maintained:
 - a. \$1,500 to all members (GWA for 18+, per capita for minors)
 - b. \$2,000 GWA for ages 62+
2. The Nation will continue to save a portion of Tribal Contribution.
 - a. 11% to executive contingency
 - b. 3% to the Elder GWA, Higher Education, and General Welfare Trust
3. OLIP expenses and sustainability
4. Integration of Gaming and Oneida Hotel

Line-Item Guidance

1. Each business unit shall increase their budget by only the annual wage increase percentage.
2. The FY2025 Wage Plan will include an average of a 7% annual wage increase.
 - a. This includes an average of 5% in FY2025 for wages.
 - b. This includes an average of 2% in FY2024.
3. FY2025 shall include an average of a \$1,000 performance bonus. This will be paid out prior to the end of FY2025 and details will be provided by the Human Resource Department in the near future.
4. The fringe rate for FY2025 will be 0% from the FY2024 rates. Each business unit's fringe rate will be on the payroll spreadsheet received by April 12th, 2024.
5. The anticipated Indirect Cost (IDC) rate for FY2025 remains the same, 18.49%.
6. A Winter Gift of \$200 per employee should be included in each business unit's budget in the bonus line, however, financial conditions may impact the implementation during Fiscal Year 2025.
7. The above are budget parameters only and are dependent on funding availability, Business Committee approval, and General Tribal Council adoption of the budget.

8. The Nation shall continue to adhere to the employment cap which will be 1,960 Full Time Equivalent (FTE's) for Fiscal Year 2025, down from 2,100 in FY2024. Further:
 - a. Allocations to new and vacant positions are as follows.
 - i. Gaming 130 FTE's
 - ii. Retail 20 FTE's
 - iii. TC 60 FTE's
 - iv. IDC 50 FTE's
 - b. Each business unit shall budget Personnel expenses into two separate categories, one for current filled positions, and one for vacant/posted positions.
 - i. The current filled positions shall be fully budgeted unless there is a significant turnover in the position. If there is historically turnover in the position budget these position at 67% of full-time. The wage for the positions will be budgeted in line XXX.XXXXXXXXX.XXX.502100-000 and the fringe will be budgeted in XXX.XXXXXXXXX.XXX.505000.000.
 - ii. Vacant/posted positions will be budgeted at 50% of full-time. The wage for the positions will be budgeted in XXX.XXXXXXXXX.XXX.502100.200 and the fringe will be budgeted in XXX.XXXXXXXXX.XXX.505000.200.
 - c. Authorization from the Strategic Alignment Leadership is required before any vacant position funding can be utilized.
 - d. All 100% grant funded positions are exempt from the employment cap and vacant position request process.
 - e. All Consolidated Health positions are exempt from the employment cap and vacant position request process because funding sources do not include Tribal Contribution.
9. All other External and Internal expense lines: Business Units should base all line item budgets on the actual monthly expenses for the available Fiscal Year 2024. Divide the Year To Date Actual by the number of months closed in FY2024 (I.E. March is 6) to get the average per month expense amount. Multiply the monthly average expense by twelve to calculate the trended twelve-month amount, in accordance with 121.5-4(b)(1) of the Budget and Finances law.
10. Gaming and Retail: External and Internal expense line items should be based on FY2025 business plans.

Best Budget Practices in FY2025

1. Requests for assistance in funding for conferences and events that are being offered by an external entity at the Oneida Hotel shall be approved by the Finance Committee.
2. 210.6. Fleet Vehicles 210.6-1. Fleet Management Department. The Nation's Fleet Management Department shall purchase, manage, and monitor the use of the Nation's fleet vehicles.
3. All technology new and replacement items (mice, keyboards, monitors, laptops, etc.) must be budgeted by the DTS area.
4. Beginning in FY2025 the Oneida Nation will begin the process of centralizing purchases for efficiencies and cost savings. In FY2025 the focus will be on capital expense items and facilities expenses
5. Any business unit that ends FY2025 with a positive variance in cost of goods sold, external, and internal expense line totaled that is 10% or greater will have a reduction of 5% in their FY2026 budget request. An SOP outlining this process will be submitted for OBC approval prior to the start of the FY 2026 budget.

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; 7 members were present at a meeting duly called, noticed and held on the 10th day of April, 2024; that the forgoing resolution was duly adopted at such meeting by a vote of 6 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."