

Oneida Nation

Post Office Box 365

Phone: (920)869-2214



Oneida, WI 54155

BC Resolution # 03-26-25-E Fiscal Year 2025 Cost Savings Tools – Budget Contingency Tier 1

- 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 Oneida Business Committee has the fiscal responsibility of managing all economic affairs and Enterprises of the Oneida Tribe of Indians of Wisconsin; and
- WHEREAS,** a budget plan for Fiscal Year 2025 was presented and adopted by General Tribal Council on October 23, 2024; and
- WHEREAS,** this budget plan was developed and based on projections of gaming, retail, and Federal grant revenues not yet realized; and
- WHEREAS,** there is a significant level of uncertainty in the communications and actions of the Trump Administration which may impact access to Oneida's projected Federal funding; and
- WHEREAS,** on January 27th the Office of Budget Management (OMB) issued a memo directing all federal departments and agencies temporarily freeze all federal financial assistance programs and supporting activities consistent with the President's policies and requirements which the OMB rescinded while stating that this is NOT a rescission of the federal funding freeze. It is simply a rescission of the OMB memo. Also stating that "the President's Executive Orders on federal funding remain in full force and effect and will be rigorously implemented."; and
- WHEREAS,** industry experts on the potential impact of a freeze on access to Federal funds to Tribal Organizations would be significant in the current fiscal year based on the federal Continuing Resolution and will likely be significant in future fiscal years; and
- WHEREAS,** we continue to evaluate the specific impacts to funding of Oneida Nation programs and services; and
- WHEREAS,** it is necessary for our financial sustainability to proactively plan for a potential reduction in Federal grant funds through adjusting our spending activities to ensure that sources and uses of funding continue to balance within the Fiscal Year 2025 budget; and
- WHEREAS,** the Oneida Business Committee adopted resolution # BC-09-13-17-A, *Adoption of Budget Contingency Plan in Conformance with the Budget Control and Management and Control*

Law, which identifies how the Oneida Nation will respond in the event of extreme fiscal distress; and¹

WHEREAS, the Budget Contingency Plan identifies a five Tier response of which the Treasurer and Chief Financial Officer have identified that a Tier I response is appropriate to begin to address the extreme fiscal distress currently facing the Nation; and

NOW THEREFORE BE IT RESOLVED, the Oneida Business Committee finds that the Nation shall face extreme fiscal distress based on the changes the federal government is making to its funding of existing programs and services which will be more clearly identified in the federal Fiscal Year 2026 budget when finalized and declares a Tier I level Budget Contingency Plan response is needed that involves delaying and deferring expenses.

BE IT FURTHER RESOLVED, the Oneida Business Committee finds that failure to implement cost savings tools from the Budget Contingency Plan may put the Nation in a detrimental financial position including cash availability and in accordance with Section 121.10-2 of the Budget and Finances Law.

BE IT FURTHER RESOLVED, that the Oneida Business Committee is approving the following actions.

1. All Capital Improvement Projects that have been approved prior to March 30, 2025, will continue to the limit of their activated funding.
2. The Nation will implement a hiring freeze except positions that are required to address issues of health, safety, regulatory, enterprise revenues, or will prevent a program or service from being provided. In the absence of a specific process to address a hiring freeze due to cost savings tools, exceptions to the hiring freeze will follow a modified Section 9 Unbudgeted Positions of the Standard Operating Procedure: Employment Cap and Labor Allocations Level – Budget and Finances Law, Chapter 121. The relevant portions of this section have been modified to remove the term “unbudgeted” and are summarized as follows:
 - 9.2. *Exception:* The Oneida Business Committee Officers may authorize a position for a fund unit.
 - 9.3. All requests for positions must be submitted to the Oneida Business Committee Officers for consideration.
 - 9.3.1. Requests should be submitted by the Manager utilizing the position request form to the Direct Report.
 - 9.3.2. The Manager along with the Direct Report will present the request to the Oneida Business Committee Officers and include all documentation as outlined on the position request form and in coordination with the Human Resource Department.
 - 9.3.3. The Chief Financial Officer shall provide the Oneida Business Committee Officers a written fiscal analysis and any input on the proposed position.
 - 9.3.4. The Oneida Business Committee Officers shall authorize the position.

¹ This law is now the Budget and Finances Law.

- 9.4. Managers will submit the request to the Direct Report for approval to add 100% fully grant funded positions to the Labor Allocations List. The Direct Report will confirm with Chief Financial Officer that the position is 100% fully grant funded. The Chief Financial Officer will confirm the availability or collectability of the grant funds.
3. In the context of an uncertain fiscal future at this time, management will review and restrict all discretionary spending to those expenses that are deemed necessary to maintaining operations. Expenses will not be restricted if doing so would result in further negative financial repercussions. Direct reports may implement additional review processes to govern their areas as they deem necessary to aid in restricting expenses.
 4. All capital expenditures are restricted to only those expenditures that are required to address issues of health, safety, regulatory, or revenues. Expenses will not be restricted if doing so would result in further negative financial repercussions. Again, Direct reports may implement an additional review process to govern their areas as they deem necessary to aid in implementing cost savings tools.
 5. The Purchasing process will not change. It will be assumed that any requests submitted after March 30th have undergone all the necessary review and approval required by their respective area.
 6. No new Capital Improvement Projects will have activation of funds after March 30, 2025.

BE IT FURTHER RESOLVED, that the Oneida Business Committee shall have an active role in determining if additional measures are needed or if the requirements of this resolution should be rescinded at the recommendation of the Chief Financial Officer during the monthly Treasurer's report or as needed per the request of the Chief Financial Officer.

BE IT FURTHER RESOLVED, that unless the future of Federal funding is solidified, these cost savings tools will also serve as guidance for developing the FY 2026 budget.

BE IT FURTHER RESOLVED, that in compliance with the Budget and Finances Law section 121.10. Budget Contingency Planning, Finance will bring forward a Budget Contingency Plan for approval prior to FY 2026 and the plan shall be reviewed annual to ensure accuracy and effectiveness with the current situation and considering future lessons learned.

BE IT FINALLY RESOLVED, that the above actions are effective as of March 30, 2025, and will remain in effect until official action is taken by the Oneida Business Committee to amend or rescind this resolution.

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; 6 members were present at a meeting duly called, noticed and held on the 26th day of March 2025; that the forgoing resolution was duly adopted at such meeting by a vote of 5 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."