Oneida Nation

Post Office Box 365

Phone: (920)869-2214 Oneida, WI 54155

BC Resolution # 03-26-25-B
Fiscal Year 2026 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 Oneida Business Committee hereby approves the following budget considerations and calendar:

Budget Calendar

Date	Activity	Responsible Party
3/26/2025	BC approves calendar and guidelines	BC
3/28/2025	Payroll Reports Submitted to B.U.	Budget Mgr
4/14/2025	Budget Kick Off Meeting	BC/CFO/ACFO
4/17/2025	Gaming and Retail Operations and capex budgets completed	Gaming/Retail
5/6/2025 5/7/2025	Community Input Session at SEOTS Community Input Session at Oneida Hotel	All
5/5/2025 – 5/30/2025	Budget Refresher/ Training / Review the overall budget process and how to budget.	Budget Mgr
6/10/2025	Remaining Division and Non-Divisional operational and Capex budgets entered	All
6/17/2025	FY2026 Budget Closes	All
7/1/2025	FY2026 Budget Consolidation, First Draft completed sent to BC/GMs/CFO	Budget Mgr
7/3/2025	FY2027-FY2028 Budget Closes	All
7/23/2025	BC Approves Budget Packet Information	BC
7/28/2025 – 8/1/2025	Packet to Printshop	Secretary's Office
9/8/2025 – 9/12/2025	Community Mtg SEOTS Community Mtg Oneida	BC/CFO/Budget Mgr
9/8/2025 – 9/12/2025	Packet received by Members	Mail
9/25/2025, 9/29/2025, or 9/30/2025	GTC Meeting to present FY2026 Budget	GTC

Guiding Philosophy

The overall goal with the FY2026 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. Strategize for reductions in Federal grant revenues.

Line-Item Guidance

1. Each business unit shall increase their budget by only the annual wage increase percentage.
2. The FY2026 Wage Plan will include an average of a 3% annual wage increase.
3. The fringe rate for FY2026 will be 0% from the FY2025 rates. Each business unit's fringe rate will be on the payroll spreadsheet received by March 28th, 2025.
4. The anticipated Indirect Cost (IDC) rate for FY2026 is 21.21%.
5. A Winter Gift of $300 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 2026.
6. The above are budget parameters only and are dependent on funding availability, Business Committee approval, and General Tribal Council adoption of the budget.
7. The Nation shall continue to adhere to the employment cap which will be 1860 Full Time Equivalent (FTE's) for Fiscal Year 2026, down from 1960 in FY2025. Further:
   a. Allocations to new and vacant positions are as follows.
      i. Gaming 780.5 FTE's
      ii. Retail 119 FTE's
      iii. TC and IDC 960.5 FTE
      iv. 100% Grant funded and Consolidated Health positions shall follow the approval process identified in BC Resolution # 03-26-25-E Fiscal Year 2025 Cost Savings Tools – Budget Contingency Tier 1.
   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.XXXXXXX.XXX.502100-000 and the fringe will be budgeted in XXX.XXXXXXX.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.XXXXXXX.XXX.502100.200 and the fringe will be budgeted in XXX.XXXXXXX.XXX.505000.200.
8. Gaming and Retail: External and Internal expense line items should be based on FY2026 business plans.
9. There will be no Trade back for Cash in FY2026.
10. Guidance for developing the FY2026 Budget will follow measures approved in BC Resolution # 03-26-25-E Fiscal Year 2025 Cost Savings Tools – Budget Contingency Tier 1.

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 forging 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

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."