

# Oneida Nation

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Oneida, WI 54155

## **BC Resolution # 02-25-26-B Fiscal Year 2027 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,** section IV.A.5(n) of the Oneida Nation Personnel Policies and Procedures Manual for Trade-back for Cash. Each fiscal year, the Oneida Business Committee shall analyze fiscal conditions to determine whether employees may trade back personal and/or vacation hours for cash that fiscal year; and
- WHEREAS,** the FY2025 budget consolidation identified the need to reduce budget requests by \$38.5 million and the FY2026 budget consolidation identified the need to reduce the budget requests by \$39 million; and
- WHEREAS,** the below are budget parameters only and are dependent on funding availability, Oneida Business Committee approval, and General Tribal Council adoption of the budget; and

**NOW THEREFORE BE IT RESOLVED**, the Oneida Business Committee hereby approves the following budget considerations and calendar:

***Budget Calendar***

Date	Activity	Responsible Party
2/25/2026	BC approves calendar and guidelines	BC
3/2/2026	Budget Kick Off Meeting	BC/CFO/Budget Mgr
3/9/2026	Payroll Reports Submitted to B.U.	Budget Mgr
3/3/2026	Community Input Session at SEOTS	All
3/9/2026	Community Input Session at Oneida Hotel	
4/1/2026 – 4/28/2026	Budget Refresher/ Training	Budget Mgr
5/18/26	FY2027 Budget Closes	All
6/1/2026	FY2027 Budget Consolidation, First Draft completed sent to BC/CEOs/CFO	Budget Mgr
6/3/2026	FY2028-FY2029 Budget Closes	All
6/24/2026	BC Approves Budget Packet Information	BC
8/10/2026 – 8/20/2026	Community Mtgs SEOTS Community Mtg Oneida	BC/CFO/Budget Mgr
8/24/2026	GTC Meeting to present FY2027 Budget	GTC

***Guiding Philosophy***

The overall goal with the FY2027 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.

The FY2027 budget will include funding for general welfare assistance payments:

1. The membership payments are proposed at:
  - a. \$1,600 to all members (GWA for 18+, per capita for minors)
  - b. \$2,000 GWA for ages 62+

**Line-Item Guidance**

1. Each business unit shall increase their budget by:
  - a. Tribal Contribution/Indirect Cost 0%
  - b. External funded I.E. Grants, Retail, Gaming, & Other Enterprises based upon awarded funds and/or business plans.
2. The FY2027 Wage Plan will include a proposed 3% annual wage increase.
3. Budget amount for FY2027 incentive plans TBD by HR.
4. The fringe rate for FY2027 will increase 1.40% from the FY2026 rates. Each business unit's fringe rate will be on the payroll spreadsheet received by March 9, 2026.
5. The budgeted Indirect Cost (IDC) rate for FY2027 should be 21.21%.
6. A Winter Gift/Employee Incentive 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 2027.
7. The Nation shall continue to adhere to the employment cap which will be 1860 Full Time Equivalent (FTE's) for Fiscal Year 2027.
  - a. FTE Allocations shall be as follows.
    - i. Gaming 780.5 FTE's
    - ii. Retail 119 FTE's
    - iii. Tribal Contributions and Indirect Cost 960.5 FTE's
    - iv. 100% Grant funded and Consolidated Health positions shall be aligned with grant awards and external funding sources.
  - 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 that are budgeted, 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 67% 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. Trade back for Cash will be up to 80 hours for FY2027.

**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 25th day of February, 2026; 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.

  
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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."