

# Oneida Nation

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## **BC Resolution # 04-22-26-A Amendments to the Budget and Finances Law**

- 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 (“the Law”) was adopted by the Oneida Business Committee through resolution BC-02-08-17-C, and amended by resolution BC-05-11-22-B; and
- WHEREAS,** the purpose of this Law is to set 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 to establish financial policies and procedures for the Nation; and
- WHEREAS,** the amendments to the Law remove the requirement that the Oneida Business Committee develop priorities, a strategic plan, or broad goals to assist in guiding the budget; and
- WHEREAS,** the amendments to the Law remove the requirement that the Chief Financial Officer ensure the Nation’s budget is properly implemented, and instead require that the Chief Financial Officer report to the Oneida Business Committee and/or Executive Managers any expenditures that do not follow budget guidelines or conform to the budget; and
- WHEREAS,** the amendments to the Law require that the Chief Financial Officer assist with the submission and presentation of the Treasurer’s report to the Oneida Business Committee, which shall specifically include any monthly variances that are one hundred thousand dollars (\$100,000) or more in total instead of a difference of three percent (3%) or more from the adopted annual budget or fifty thousand dollars (\$50,000) or more in total; and
- WHEREAS,** the amendments to the Law require the Chief Financial Officer to inform the Oneida Business Committee of any Executive Managers and/or fund unit which does not follow the budget development process guidelines or deadlines as set forth by the Treasurer; and
- WHEREAS,** the amendments to the Law require managers to report to the CFO and their relevant Executive Manager explanations and corrective actions for any monthly variance that is one hundred thousand dollars (\$100,000) or more in total instead of a difference of three percent (3%) or more from the adopted annual budget or fifty thousand dollars (\$50,000) or more in total; and

- WHEREAS,** the amendments to the Law eliminate that the contents of the budget include a description of each line item within each fund unit's budget, the estimated expenditures by each fund unit, and a summary of employment position counts including prior year, current year, and budgeted year; and
- WHEREAS,** the amendments to the Law rename the Permanent Executive Contingency Fund Account the Financial Sovereignty Fund; and
- WHEREAS,** the amendments to the Law eliminate the Grant Reserve Fund Account, instead including sustaining grant operations in the purpose of the Financial Sovereignty Fund; and
- WHEREAS,** the amendments to the Law require that the Treasurer submit the budget guidelines to the Oneida Business Committee for review and approval through the adoption of a resolution no later than March 1st of each calendar year; and
- WHEREAS,** the amendments to the Law provide that it is the Chief Financial Officer, and not the Treasurer, that is responsible for receiving, reviewing, and compiling the proposed budgets from all the fund units into the Nation's draft budget; and
- WHEREAS,** the amendments to the Law eliminate the section of the law that addressed fees and charges; and
- WHEREAS,** the amendments to the Law add a threshold of two hundred and fifty thousand dollars (\$250,000) or more for when a fund unit has to seek approval by the Oneida Business Committee, and a fiscal analysis by the Chief Financial Officer for any unbudgeted expenditure; and
- WHEREAS,** the amendments to the Law clarify that for unexpended capital improvement funds they do not carry over to the next fiscal year budget, but instead carry over at the end of each fiscal year and remain available for use; and
- WHEREAS,** the amendments to the Law eliminate the section on unexpended capital expenditure funds; and
- WHEREAS,** the amendments to the Law eliminate the provisions of the Law governing capital improvements; and
- WHEREAS,** the amendments to the Law eliminate provisions of the Law governing how grant fund can be utilized, exhaustion of non-tribal funds, grant reporting, and the Grant Reserve Fund Account; and
- WHEREAS,** the amendments to the Law require that prior to the acquisition of any debt, the Nation shall obtain an amortization schedule for the repayment of the debt; and
- WHEREAS,** the amendments to the Law eliminate the provisions which provides that employment positions that are fully funded through grants shall not be included in the employment cap; and
- WHEREAS,** the amendments to the Law allow the budget contingency plan to respond to or prepare for potential extreme financial distress; and

**WHEREAS,** the amendments to the Law clarify that when the Chief Financial Officer, not the Oneida Business Committee, determines that the Nation is under extreme financial distress, or may face extreme financial distress in the near future, the CFO shall inform the Oneida Business Committee, and the Oneida Business Committee shall be responsible for implementing the budget contingency plan; and

**WHEREAS,** the amendments to the Law make other minor drafting revisions; and

**WHEREAS,** the Legislative Operating Committee developed the proposed amendments to the Law through collaboration with representatives from the Finance Administration and the Oneida Business Committee Treasurer; and

**WHEREAS,** in accordance with the Legislative Procedures Act a legislative analysis and fiscal impact statement were completed for the proposed amendments to the Law; and

**WHEREAS,** the Legislative Operating Committee held a public meeting on the proposed amendments to the Law on February 12, 2026, with one (1) individual providing oral comments, and the public comment period for the amendments to this Law were held open until February 19, 2026 with one (1) submission of written comments received; and

**WHEREAS,** the Legislative Operating Committee reviewed and considered all public comments received on March 6, 2026, and March 12, 2026; and

**NOW THEREFORE BE IT RESOLVED,** the Oneida Business Committee hereby adopts the amendments to the Budget and Finances law, which shall become effective on May 6, 2026.

#### 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 22nd day of April, 2026; 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.

  
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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."