

Oneida Nation

Post Office Box 365

Phone: (920)869-2214



Oneida, WI 54155

BC Resolution # 06-09-21-D Fiscal Year 2022 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 requirements contained in the Budget Management and Control Law (BMCA) were not effective in dealing with a Nationwide pandemic; and
- WHEREAS,** the Fiscal Year 2021 budget was an annual budget due to the high level of economic uncertainty, which is a prudent process for 2022 as well; and
- WHEREAS,** due to the pandemic, the Oneida Business Committee (OBC) could not safely schedule a General Tribal Council (GTC) budget meeting; and
- WHEREAS,** Fiscal Year 2021 Budget and Budget Directives were approved by resolution # BC-11-24-20-F in November of 2020; and
- WHEREAS,** section 121.4-1 of the BMCA states “prior to December 1st of each year, the Oneida Business Committee, in consultation with the Executive Managers, shall develop a triennial strategic plan which includes, but is not limited to:
- (a) Major policy and budgetary goals for the Nation, both long and short term;
 - (b) Specific strategies and planned actions for achieving each goal; and
 - (c) Performance targets and indicators to track progress which, to the extent available, includes, but is not limited to:
 - (1) Statistics and trending data for, at a minimum, the last three (3) complete Fiscal Years; and
 - (2) Performance targets for, at a minimum, the next three (3) complete Fiscal Years moving forward.”; and
- WHEREAS,** Section 121.4-2 states Managers shall annually develop, submit, and maintain a triennial strategic plan for the fund unit’s operations which aligns with the triennial strategic plan established by the OBC pursuant to 121.4-1.; and
- WHEREAS,** Gaming requested an April 2021 deadline for their budgets to get a better understanding on the Fiscal Year 2021 financials for more accurate estimates for Fiscal Year 2022; and
- WHEREAS,** due to the Nationwide pandemic, the OBC determined that strategic plans were not appropriate, therefore, broad goal statements were created for 2020-2023 from the priorities identified by the OBC; and

- WHEREAS,** the broad goal statements were approved by the OBC on May 26, 2021; and
- WHEREAS,** due to the pandemic of 2020, trending is not a reliable factor, a three-year budget plan would be laden with uncertainty; and
- WHEREAS,** scheduling meetings for public input is not in alignment with the adopted safer at home guidelines; and
- WHEREAS,** the OBC acted on May 12, 2021, to approve resolution # BC-05-12-21-C *Emergency Amendments to the Budget Management and Control Law*; and
- WHEREAS,** resolution # BC-05-12-21-C resolved that the deadlines provided in the Fiscal Year 2022 Budget Calendar, which is published on the Oneida Portal and shared at the April 6, 2021, Budget Kick-off meeting, are suspended until further notice; and
- WHEREAS,** resolution # BC-05-12-21-C finally resolved that the Treasurer shall present a resolution to a special Business Committee work session scheduled no later than June 11, 2021, which provides the general framework for the Fiscal Year 2022 budget development process, which shall include, but is not limited to, information such as the budget calendar, opportunities for community input and discussion, line item guidance, and new position definition, guidance, and review process; and
- WHEREAS,** the special BC Work Session required by resolution # BC-05-12-21-C was held on June, 7, 2021.

BE IT FINALLY RESOLVED, the following is the general framework for the Fiscal Year 2022 budget process:

Budget Calendar – The calendar that was previously sent to the organization will be adjusted by approximately four weeks to comply with resolution # 05-12-21-C.

Date	Activity	Responsible Party
2/15/2021	Gaming and Retail Payroll reports submitted	ACFO
4/2/2021	BC approves calendar	Treasurer
4/6/2021	Budget Kick Off Meeting	Treasurer
4/16/2021	Payroll Reports Submitted to B.U.	ACFO
4/23/2021	Gaming and Retail operational and Capex Budgets completed	GGM/RGM
4/23/2021	CIP budget request prioritized and submitted	GM Designee
5/17/2021	Remaining Division and Non-Divisional operational and Capex budgets entered	All
6/14/2021		
5/18/2021	Submit all forms to Budget email	All
6/15/2021		
5/31/2021	Fiscal Year 2022 Budget Consolidation, First Draft completed sent to BC/GMs/CFO	ACFO
6/28/2021		
7/28/2021	BC approves budget packet to members	BC/CFO/ACFO
8/11/2021		
8/13/2021	Packet to Mail Center	Secretary
8/16/2021		
8/20/2021	Packet Printed	Print
8/31/2021	Packet Mailed to Members	Mail
9/10/2021	Packet received by Members	Mail
9/27/2021	GTC Meeting to adopt budget	GTC

Strategic Plan – The broad goals were approved by the Oneida Business Committee on May 26, 2021 will supplant the strategic plan listed in the Law and Managers shall align budget to these broad goals.

Community Meetings

The Treasurer's Office will coordinate a minimum of two informational community meetings for the membership to view the budget presentation with Q & A prior to October 1, 2021.

Line Item Guidance

The organization was presented the following guidelines at the budget kick off meeting:

- Wage, Fringe Benefit, and Indirect Cost
 - \$1 per hour wage increase
 - Fringe Rate 0% increase
 - Indirect Cost 19.03%
 - Trying to maintain 100% employer contribution for Self-Funded Health Insurance (SFHI), dependent on gap when budget is rolled up on May 21, 2021.
 - Payroll reports were sent to the Business units prior to April 16, 2021.

- Additional line item guidance includes the following:
 - Travel is dependent on direction provided under the Public Health State of Emergency and the Staying Safer at Home Policy.
 - Any travel is subject to the Oneida Travel and Expense Policy.
 - Whenever possible, business units should seek online access for necessary training and certification requirements.

Positions

- The Nation shall continue to adhere to the employment cap of 2,200 Full Time Equivalent (FTE) for Fiscal Year 2022
- New position definition, guidance, and review is the responsibility of the direct report of the respective area.
- All 100% grant funded positions are exempt from the employment cap.

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 9th day of June, 2021; that the forgoing resolution was duly adopted at such meeting by a vote of 5 members for, 1 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."