

Oneida Tribe of Indians of Wisconsin

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Oneida, WI 54155



UGWA DEMOLUM YATEHE
Because of the help of
this Oneida Chief in
cementing a friendship
between the six nations
and the colony of
Pennsylvania, a new
nation, the United States
was made possible.

Oneidas bringing several hundred bags of corn to Washington's starving army at Valley Forge, after the colonists had consistently refused to aid them.

Resolution # BC-07-08-98-A Oneida Tribal Allocation Plan Resolution

WHEREAS, the Oneida General Tribal Council is the duly recognized governing body of the Oneida Tribe of Indians of Wisconsin, and

WHEREAS, the General Tribal Council has been delegated the authority of Article IV, Section I of the Oneida Tribal Constitution, and

WHEREAS, the Oneida Business Committee may be delegated duties and responsibilities by the Oneida General Tribal Council and is at all times subject to the review powers of the Oneida General Tribal Council, and

WHEREAS, the General Tribal Council adopted Resolution #08-11-97A which approved a per capita payment to each enrolled elder 62 and over of \$2,000.00 to begin in Fiscal Year 1998 contingent upon compact renewal, and

WHEREAS, the Gaming Compact of 1991 entered into by the Oneida Tribe and the State of Wisconsin was renewed for a five year period, from November 8, 1998 to November 8, 2003, and

WHEREAS, the Indian Gaming Regulatory Act states that net revenues from any Class II and III gaming activities conducted or licensed by any tribe may be used to make per capita payments to members of the tribe only if (1) the tribe has prepared a Plan to allocate revenues to authorized uses and (2) the Plan is approved by the United States Assistant Secretary of the Interior as adequate, and

WHEREAS, the attached Tribal Allocation Plan ensures that not more than fifty percent (50%) of the net gaming revenues shall be used for per capita payments to members, and

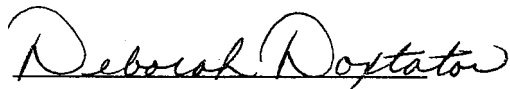
WHEREAS, the attached Tribal Allocation Plan for Fiscal Year 1998 is in compliance with the Indian Gaming Regulatory Act, 25 U.S.C. 2701, *et seq.* as the Plan demonstrates that the Oneida Tribe is dedicating a significant source of net gaming revenue for economic and governmental purposes.

NOW THEREFORE BE IT RESOLVED, that the Oneida Business Committee hereby approves and adopts the attached Tribal Allocation Plan for Fiscal Year 1998, and

BE IT FURTHER RESOLVED, that upon adoption by the Oneida Business Committee, the attached Tribal Allocation Plan and this resolution shall be presented to the United States Assistant Secretary of the Interior for review and approval according to the Indian Gaming Regulatory Act.

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 8th day of July, 1998; that the foregoing 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.



Deborah Doxtator, Chairwoman
Oneida Business Committee

ONEIDA TRIBE OF INDIANS OF WISCONSIN

Revenue Allocation Plan

Fiscal Year 1998

Section I. Resolution and Repeal of Inconsistent Legislation

This Revenue Allocation Plan ("Plan") was adopted pursuant to the Oneida Business Committee Resolution No. BC-07-08-98-A. With the exception of the Constitution of the Oneida Tribe of Indians of Wisconsin ("Oneida Tribe") and the Gaming Compact of 1991 and its applicable amendments entered into by the Oneida Tribe and State of Wisconsin, any previously applicable or inconsistent provisions of tribal law are hereby repealed and rescinded. This Plan shall govern the allocation of available net revenues from tribally owned gaming enterprises including per capita distributions to qualified members of the Oneida Tribe.

Section II. Policy

This Plan is in compliance with the Indian Gaming Regulatory Act of 1988 [25 U.S.C. §2701, specifically, §2711(b)(3)(B)] ("IGRA") and all other applicable federal law. The Oneida Tribe shall use revenues generated by Tribal gaming establishments primarily to strengthen the Tribal government, Tribal self-sufficiency and to support Tribal economic development. The Oneida Tribe shall ensure that tribal governmental operations and programs and tribal economic development shall receive the necessary financial support from net gaming revenues prior to distributing such revenues for other purposes.

The Oneida Tribe is committed to providing for the long range security of itself and its tribal members. Accordingly, the Oneida Tribe shall ensure that net gaming revenues are allocated toward investments, programs and projects that impact not only present needs, but also anticipate future needs. In addition, the Oneida Tribe shall ensure that investments, programs and projects funded by net gaming revenues are aimed toward improving tribal conditions and the life opportunities of tribal members for the next seven generations.

The Oneida Tribe also retains the inherent sovereign right to determine the best interests of its minor tribal members by providing for their future welfare by placing monies into trust for the benefit of those minor tribal members. The Oneida Tribe shall provide for the future of minors while encouraging tribal member parents to provide for the immediate living needs of their children as is their responsibility.

In addition, the Oneida Tribe is committed to the education of its children. Specifically, the Oneida Tribe seeks to increase the high school graduation rates of its tribal members, and encourage its tribal members to pursue degrees in colleges, universities or vocational

schools. Currently, the Oneida Tribe offers financial assistance to every eligible tribal member for educational purposes.

Pursuant to General Tribal Council Resolution #08-11-97A, a per capita payment in the amount of \$2,000.00 will be distributed to every enrolled elder aged 62 and over to begin in Fiscal Year 1998. This payment is being made out of respect and admiration for the Oneida Tribe's elderly members. The per capita payment will supplement the generally lower income of the Tribe's elderly members.

The Oneida Business Committee acting in its capacity as the delegated governmental body of the Oneida Tribe is adopting this tribal allocation plan in order to implement General Tribal Council Resolution #08-11-97A.

Section III Use of Net Gaming Revenues; Tribal Governmental Operations and Programs.

A The Oneida Tribe hereby allocates 27.72% of net gaming revenues in order to provide for supplemental funding for tribal governmental operations and programs.

If it deems it necessary, the Oneida Business Committee acting at the direction of the General Tribal Council shall have the authority to revise and increase the percentage of net gaming revenues allocated to funding for tribal governmental operations and programs. The percentage increase shall be drawn from the percentage set by Section VIII for this fiscal year. The Oneida Business Committee shall not decrease the allocated percentage set by this Section to increase the percentage set by Section VIII for this fiscal year. Any revision of the allocated percentage herein shall be documented by a Oneida Business Committee resolution, a copy of which shall be provided to the Secretary of the Interior.

2 Any net gaming revenues allocated to funding for tribal governmental operations and programs that have not been expended as of the last date of this fiscal year may, at the General Tribal Council's or the Oneida Business Committee's discretion, be allocated to the purposes set forth in Section V or be allocated to funding for tribal governmental operations and programs for the subsequent fiscal year.

B. Tribal governmental operations and programs to be supplementarily funded by net gaming revenues under this Section shall include, but shall not be limited to, the following: tribal community council, tribal administration, capital improvements to tribal offices, tribal public works program, tribal planning program, tribal enrollment program, tribal community health representative, tribal health services, Indian Health Services clinic, Indian Child Welfare Act tribal program, tribal clean-up program, tribal education program, school food service programs, tribal parenting program,

summer youth workers' program, tribal library, tribal recreation program, tribal elderly program, veterans' symposium, tribal arts and crafts program, and tribal cultural programs.

- C. The Oneida Business Committee shall forward to the General Tribal Council for adoption, the Fiscal Year 1998 budget with delegation of budget revision authority to the Oneida Business Committee. Prior to the appropriate commencement of this fiscal year, the Oneida Business Committee shall receive budget reports and requests from each tribal governmental operation and program listed in Section III. B. The budget reports shall detail at a minimum: past fiscal year revenues, projected revenues, revenue sources, including the amount of net revenues derived from gaming enterprises, past fiscal year expenditures and projected expenditures, together with a detailed accounting for expenditures. The budget reports shall also include budget requests including requests for supplemental funding from net gaming revenues allocated to funding for tribal governmental operations and programs.
- D. The Oneida Business Committee shall, after receiving all budget reports and requests under this Section, allocate those funds designated for tribal governmental operations and programs. This allocation shall occur with the adoption of the Oneida Tribe's fiscal year budget. The Oneida Business Committee shall be the sole decision making body to any actions taken upon budget reports and requests and as to the allocation of funds designated for tribal governmental operations and programs as delegated by the General Tribal Council.
- E. The Oneida Business Committee shall disburse those monies allocated to tribal governmental operations and programs in accordance with the Oneida Tribe's fiscal year budget referenced in paragraph D above. Any disbursements made hereunder shall be received by the receiving tribal governmental operation or program and handled in a manner consistent with the operation's or program's generally accepted accounting methods.
- F. Prior to the adoption of the Oneida Tribe's fiscal year budget, the Oneida Business Committee shall review the budget reports and requests required in Paragraph C above for the prior fiscal year, and any other reports prepared in accordance with generally accepted accounting methods, to determine the actual amount of monies expended on tribal governmental operations and programs in the prior fiscal year together with the percentage of total net gaming revenues allocated to tribal governmental operations and programs in the prior fiscal year. Such review shall be reported to the General Tribal Council through Treasurer's Reports.

Section IV. Use of Net Gaming Revenues; General Welfare of the Oneida Tribe and its Tribal Members.

- A. The Oneida Tribe hereby allocates 58.97% of net gaming revenues in order to provide supplemental funding for the general welfare of the Oneida Tribe and its tribal members.
1. If it deems it necessary, the Oneida Business Committee acting at the direction of the General Tribal Council shall have the authority to revise and increase the percentage of net gaming revenues allocated to funding for the general welfare of the Oneida Tribe and its tribal members. The percentage increase shall be drawn from the percentage set by Section VIII for this fiscal year. The Oneida Business Committee shall not decrease the allocated percentage set by this Section to increase the percentage set by Section VIII for this fiscal year. Any revision of the allocated percentage herein shall be documented by an Oneida Business Committee resolution, a copy of which shall be provided to the Secretary of Interior.
 2. Any net gaming revenues allocated to funding for the general welfare of the Oneida Tribe and its tribal members that have not been expended as of the last date of this fiscal year may, at the General Tribal Council's or the Oneida Business Committee's discretion, be allocated to the purposes set forth in Section V or be allocated to funding for the general welfare of the Oneida Tribe and its tribal members for the subsequent fiscal year.
- B. The Oneida Business Committee shall meet with all tribal social service related staff and consultants to consider the social service and general welfare needs of tribal members and to receive needs assessments and budget reports and requests of any social service tribal program not included in Section III. These general welfare programs shall include, but shall not be limited to, utility assistance program, funeral assistance program, and tribal housing assistance program. The needs assessments and budget reports and requests shall be prepared in accordance with the requirements set forth in Section III. C., D., E. and F. above, except that the General Tribal Council or the Oneida Business Committee may waive the requirements set forth in Section III. F. above.

Section V. Use of Net Gaming Revenues; Tribal Economic Development.

- A. The Oneida Tribe hereby allocates 8.72% of net gaming revenues in order to provide funding for tribal economic development.
1. If it deems it necessary, the Oneida Business Committee acting at the direction of the General Tribal Council shall have the authority to revise and increase the percentage of net gaming revenues allocated to funding for tribal economic development. The percentage increase shall be drawn from the percentage set by Section VIII for this fiscal year. The Oneida Business Committee shall not decrease

the allocated percentage set by this Section to increase the percentage set by Section VIII for this fiscal year. Any revision of the allocated percentage herein shall be documented by an Oneida Business Committee resolution, a copy of which shall be provided to the Secretary of Interior.

2. Pursuant to Section III. A. 2., IV. A. 2., VI. A. 1, and VII. A. 1., the General Tribal Council or the Oneida Business Committee acting at the direction of the General Tribal Council, may, in its discretion, allocate net gaming revenues allocated to funding for tribal governmental operations and programs, funding for the general welfare of the Oneida Tribe and its members, donations to charitable organizations, and funding of local government operations that have not been expended as of the last date of this fiscal year to the purposes set forth in this Section.

- B. "Tribal economic development" shall include investment of net gaming revenues. Investments of net gaming revenues allocated to tribal economic development shall be made pursuant to an investment policy to be adopted by resolution of the General Tribal Council or the Oneida Business Committee. At a minimum, this investment policy shall provide:

That the net gaming revenues allocated to investment pursuant to Section V of the Revenue Allocation Plan shall be weighted toward investments that provide for the long term security of the Oneida Tribe and its tribal members.

2. A description of the types of investments made;
3. A percentage allocation of equities and bonds;
4. Investment objectives to be reviewed on a quarterly basis by the Oneida Business Committee; and
5. A list of investments that shall be excluded due to their lack of safety and liquidity.

Investments of net gaming revenues allocated to tribal economic development shall be made with nationally recognized, reputable, and safe investment companies in accordance with the Oneida Tribe's goal toward the long term economic security of itself and its tribal members. The Oneida Business Committee, in its discretion, may allocate the interest earned on investments made pursuant to this Section in accordance with the provisions of IGRA or any other applicable federal law.

- C. The Oneida Business Committee acting at the direction of the General Tribal Council, shall have the authority to appropriate and expend net gaming revenues allocated to tribal economic development to fund proposed tribal economic development projects. Tribal economic development proposals shall be considered in accordance with existing procedures. The Oneida Business Committee acting at the direction of the General Tribal Council, shall thereafter allocate those net gaming revenues designated for tribal economic development to the proposed economic development project as it deems necessary and feasible.
- D. The Oneida Business Committee acting at the direction of the General Tribal Council, shall have the authority to appropriate and expend net gaming revenues allocated to tribal economic development to supplement funding for ongoing tribal economic development enterprises. Requests for supplemental funding for the Oneida Tribe's ongoing businesses and enterprises shall be considered in accordance with existing procedures. The Oneida Business Committee acting at the direction of the General Tribal Council, shall thereafter allocate those net gaming revenues designated for tribal economic development to the ongoing business or enterprise as it deems necessary and feasible.

Section VI. Use of Net Gaming Revenues; Donations to Charitable Organizations.

- A. The Oneida Tribe hereby allocates .42% of net gaming revenues in order to provide funding for donations to charitable organizations.
 - 1. Any net gaming revenues allocated to funding for donations to charitable organizations that have not been expended as of the last date of this fiscal year may, at the Oneida Business Committee's discretion, be allocated to the purposes set forth in Section V or be allocated to funding for donations to charitable organizations for the subsequent fiscal year.
- B. The Oneida Business Committee acting at the direction of the General Tribal Council shall consider requests for charitable donations under this Section. The Oneida Business Committee acting at the direction of the General Tribal Council may show a preference to such charitable donation requests that benefit tribal members or Indian people generally.

Section VII. Use of Net Gaming Revenues; Funding of Local Government Operations.

- A. The Oneida Tribe hereby allocates 1.37% of net gaming revenues in order to provide supplemental funding for local government operations.
 - 1. Any net gaming revenues allocated to funding of local government operations that have not been expended as of the last date of this fiscal year may, at the

Oneida Business Committee's discretion, be allocated to the purposes set forth in Section V or be allocated to funding for local government operations for the subsequent fiscal year.

- B. The Oneida Business Committee acting at the direction of the General Tribal Council shall have the authority to utilize the net gaming revenues allocated to funding of local government operations to assist local city and county governments in projects and programs that affect the Oneida Tribe. The Oneida Business Committee may show a preference for such local government projects or programs that benefit tribal members or Indian people generally. The Oneida Business Committee shall receive or initiate proposals for projects or programs with local city or county governments and negotiate the terms of such project or program in light of funds available under this Section. To the extent that the local government projects or programs contributed to under this section benefit non-Indians, the Oneida Business Committee may require the local government to provide matching funds.

Section VIII. Use of Net Gaming Revenues; Individual Per Capita Payments.

- A. In order to advance the personal health, safety and welfare of qualified tribal members, the Oneida Tribe hereby allocates 2.81% of all net gaming revenues to be divided into equal shares and paid to all qualified tribal members who are the age of sixty-two and over. In accordance with the United States Department of Interior's "Guidelines to Govern the Review and Approval of Per Capita Payments," dated December 21, 1992, and for purposes of this Plan, "per capita payment" shall mean those payments made or distributed to all tribal members, or, to identified groups of members, which are paid directly from the net revenues of any gaming activity; no other commonly accepted or used definition of the term "per capita payment" affects the use of the term herein.

Per capita payments to qualified tribal members shall be made not later than October 1, 1998, or the first business day thereafter, of the subsequent fiscal year. The General Tribal Council hereby reserves the right to amend this provision to provide for an alternative distribution schedule for per capita payments.

2. All net revenue designated for distribution as per capita payments shall be deposited, when received by the Oneida Tribe from the tribal gaming enterprise, into a low-risk interest bearing account with a federally insured financial institution prior to distribution. For purposes of this subsection, said deposits shall be made within thirty days of the date such revenue is received by the Oneida Tribe and shall be made in accordance with the percentage allocation set forth above. Interest earned prior to distribution on

net gaming revenues deposited in this account shall be distributed as part of the per capita payments.

- B. "Qualified tribal members" for purposes of this Plan, shall mean those individuals who are duly enrolled in the Oneida Tribe of Indians of Wisconsin pursuant to Article II of the Oneida Tribe's Constitution and have reached the age of sixty-two and over as of the last date of this fiscal year.
- 1 The Oneida Tribe shall place into trust into a low-risk interest bearing account in a federally insured financial institution it finds satisfactory the per capita payments, or any portion or percentage thereof, of any individual who is declared incompetent by a court of competent jurisdiction. The Oneida Tribe shall make disbursements necessary for the health, education and welfare of any individual declared legally incompetent from the proceeds of any per capita payment placed into trust upon the petition of the legal guardian of the individual declared legally incompetent. The Oneida Tribe may also require that the petitioning guardian submit receipts of expenditures made from funds disbursed hereunder before any future disbursements are made. The establishment of a regular monthly allowance for any individual declared legally incompetent from the proceeds of any per capita payment placed into trust under this Section shall remain at the discretion of the General Tribal Council or the Oneida Business acting at the direction of the General Tribal Council.
- C. Any person enrolling in the Oneida Tribe shall not be entitled to any back payments of per capita proceeds. The first per capita payment to a new Tribal member shall be on the first date of a regularly scheduled payment after his or her qualified status is confirmed in accordance with Section VIII. B.
- D. The Oneida Business Committee or its appointed agent shall insure that notification of the application for federal tax laws to per capita payments authority by this Plan be made when such payments are made. The Oneida Business Committee or its appointed agent shall also implement a procedure by which qualified tribal members who receive per capita payments can have applicable taxes automatically deducted from per capita payments. The Oneida Business Committee or its appointed agent shall include in the notice of the application of federal tax laws, a notice of the existence of the withholding procedure. The notifications required herein shall be required for all distributions provided for in this Section.
- E. If any dispute arises out of the distribution of this per capita payment, all such matters shall be resolved according to the procedures set forth in the Oneida Administrative Procedures Act adopted pursuant to General Tribal Council Resolution # 8-19-91A.

Section IX. Severability.

If any section, or any part thereof, of this Plan or the application thereof to any party, person, or entity or, in any circumstances, shall be held invalid for any reason whatsoever by a court of competent jurisdiction, or by the Department of the Interior, the remainder of the section, part or Plan shall not be affected thereby and shall remain in full force and effect as though no section, or part thereof, has been declared to be invalid.

Section X. No Waiver of Sovereign Immunity.

Nothing in this Plan shall provide or be interpreted to provide a waiver of the Oneida Tribe's or any of its governmental officers' and/or agents' sovereign immunity from suit.

Section XI. Amendment or Repeal of Plan.

This Plan, and any section, part, and word thereof, may be amended or repealed only by an Oneida Business Committee Resolution which requires a two-thirds vote of the Oneida Business Committee. A resolution adopted by the Oneida Business Committee repealing the Plan will be forwarded to the Department of Interior. A resolution adopted by the Oneida Business Committee which approves of amendments to the Plan will be forwarded to the Department of Interior along with the subject amendments.

Section XII. Readoption is not Automatic if no Plan for Subsequent Fiscal Year.

If no Revenue Allocation Plan is prepared for the subsequent fiscal year, the terms of this Plan shall not be automatically adopted, without any further General Tribal Council or Oneida Business Committee action, to govern the allocation of net gaming revenues for the subsequent fiscal year.

Section XIII. Effective Date.

This Plan governs the distribution of any and all net gaming revenues occurring in fiscal year 1998, which begins on October 1, 1997, and which ends on September 30, 1998. This Plan becomes effective upon adoption by the Oneida Business Committee Resolution No. BC-07-08-98-A and approval by the Area Director of the Bureau of Indian Affairs in accordance with the United States Department of Interior's "Guidelines to Govern the Review and Approval of Per Capita Payments," dated December 21, 1992, IGRA, and all other applicable federal law. Accordingly, this Plan is effective on the _____ day of _____, 19____.