



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

Oneida Tribe of Indians of Wisconsin BUSINESS COMMITTEE



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

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SPECIAL ONEIDA BUSINESS COMMITTEE MEETING

RE: Fiscal Year 2008 Revenue Allocation Plan

BCCR

October 8, 2007

1:30 p.m.

Present:

Gerald Danforth - Chair	Trish King - Council member
Kathy Hughes - Vice Chair	Paul Ninham - Council member
Mercie Danforth - Treasurer	Vince DelaRosa - Council member
Patty Hoeft - Secretary	Melinda J. Danforth - Council member
	Edward Delgado - Council member

Agenda: Fiscal Year 2008 Revenue Allocation Plan

Action: Motion by Ed Delgado to approve the Agenda for the Special Oneida Business Committee Meeting Regarding Fiscal Year 2008 Revenue Allocation Plan, seconded by Vince DelaRosa. Motion carried unanimously.

Fiscal Year 2008 Revenue Allocation Plan

Action: Motion by Vince DelaRosa to approve the Fiscal Year 2008 Revenue Allocation Plan, seconded by Kathy Hughes. Motion carried unanimously.

Action: Motion by Kathy Hughes to adopt the Fiscal Year 2008 Revenue Allocation Plan Resolution 10-8-07-A, seconded by Vince DelaRosa. Motion carried unanimously.

Adjourn:

Action: Motion by Ed Delgado to adjourn, seconded by Patty Hoeft. Motion carried unanimously.

Minutes Approved as presented/corrected on October 10, 2007.

Submitted by,

Patricia Hoeft, Tribal Secretary
ONEIDA BUSINESS COMMITTEE

ONEIDA TRIBE OF INDIANS OF WISCONSIN

Revenue Allocation Plan Fiscal Year 2008

Section I. Resolution and Repeal of Inconsistent Legislation

This Revenue Allocation Plan ("Plan") was adopted pursuant to Oneida Business Committee Resolution # 10-08-07-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, 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 and Legislative History

This Plan is in compliance with the Indian Gaming Regulatory Act of 1988 [25 U.S.C. §2701, specifically, §2710(b)(3)A-D ("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 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.

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 #7-05-04-B, a per capita payment in the amount of \$800.00 will be distributed to every enrolled member of the Oneida Tribe for Fiscal Years 2005 through 2013. The per capita distribution will be referred to as the "Per Capita Payment."

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. Pursuant to General Tribal Council Resolution #6-30-90-A, a per capita payment in the amount of \$500.00 will also be distributed to every enrolled elder aged 65 and over. Beginning in 1994, 5% inflation was to be built into the per capita schedule, to all living persons over the age of 65 by 10/31 of that year. However, 5% inflation was not built into the elderly per capita payment of \$500 until fiscal years 2003 and 2004, when elders were given a per capita payment of \$525, in addition to the \$2,000 authorized by Resolution #08-11-97A. Both elderly per capita distributions will be referred to as the "Elderly Per Capita Payment." The aged 65 and over elderly per capita distribution pursuant to Resolution #6-30-90-A for fiscal year 2008 will be \$578.81.

Pursuant to General Tribal Council motion made on August 11, 2007, a special per capita payment for FY 2008 will be distributed, "separate from any existing per capita payments and resolutions, in the amount of \$5,000.00 to those enrolled members under 62 years of age and \$10,000.00 to those enrolled members 62 years of age and older ... no later than December 12, 2007" The motion of the General Tribal Council was reaffirmed by Oneida Business Committee Resolution #8-29-07-E.

The Per Capita Payment, Elderly Per Capita Payment, and the Special Per Capita Payment for FY 2008 are being made to offer financial assistance to all members of the Oneida Tribe regardless of their employment with the Oneida Tribe.

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 the above-referenced General Tribal Council Resolutions and the August 11, 2007 General Tribal Council motion. Copies of these resolutions and motion are attached.

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

- A. The Oneida Tribe hereby allocates 18.13% 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.

- 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 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 forwarded the Fiscal Year 2008 budget to the General Tribal Council with delegation of budget revision authority to the Oneida Business Committee. Prior to the commencement of this fiscal year, the Oneida Business Committee received budget reports and requests from each tribal governmental operation and program listed in Section III.B. The budget reports detailed: 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 also included 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, after receiving all budget reports and requests under this Section, allocated those funds designated for tribal governmental operations and programs. This allocation occurred 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 disbursed 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 by the receiving tribal governmental operation or program shall be 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 reviewed 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 was 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 **29.21%** of net gaming revenues in order to provide supplemental funding for the general welfare of the Oneida Tribe and its tribal members. 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.

- B. The Oneida Business Committee shall meet with their delegate or designee for tribal social services to consider the social service and general welfare needs of tribal members and to receive needs assessments and budget reports and requests of any tribal social service program not included in Section III. These general welfare programs shall include, but shall not be limited to, utility assistance program, funeral assistance program, tribal housing assistance program, higher education program, elderly services, social services programs, health services and the food distribution 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 **1.96%** 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.
 - 2. 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 annual budget allocation for business development and 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:

1. 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.

C. 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 and tribal law(s).

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 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.

- E. 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 0.36% of net gaming revenues in order to provide funding for donations to charitable organizations.
- 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 4.09% of net gaming revenues in order to provide supplemental funding for local government operations.
- 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 projects or programs 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; "Per Capita Payment", "Elderly Per Capita Payment", and Special Per Capita Payment for FY 2008.

- A. In order to advance the personal health, safety and welfare of qualified tribal members, the Oneida Tribe hereby allocates 46.25% to be paid to qualified tribal

members. Pursuant to General Tribal Council Resolution #7-05-04-B, a per capita payment in the amount of \$800.00 will be distributed to every enrolled member for fiscal years 2005 through 2013.

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. Pursuant to General Tribal Council Resolution #6/30/90-A, a per capita payment in the amount of \$500.00 will also be distributed to every enrolled elder aged 65 and over. As authorized by Resolution #6-30-90-A, an additional 5% may be built into the \$500 per capita payment made to qualifying elders, as was done in fiscal years 2003-2007. The aged 65 and over elderly per capita distribution for fiscal year 2008 will be \$578.81.

Pursuant to General Tribal Council motion made on August 11, 2007 and reaffirmed by Oneida Business Committee Resolution #8-29-07E, a special per capita payment for FY 2008, "separate from any existing per capita payment and resolutions", will be distributed as follows; (1) \$5,000.00 to those enrolled members under 62 years of age, and (2) \$10,000 to those enrolled members 62 years of age and older.

In accordance with the United States Department of Interior's Rules and Regulations, Part 290-Tribal Revenue Allocation Plan, Vol 65, No. 53 Fed. Reg. 14467, (March 17, 2000), 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.

1. Per capita payments to qualified tribal members shall be made not later than September 30, 2008, for the FY 2008 payment, or as soon thereafter as is legally practicable based on the submission date to allow for the minimum time for regulatory review of the Tribal Allocation Plan.
2. The Elderly Per Capita Payment shall be made not later than September 30, 2008, for the FY 2008 payment, or as soon thereafter as is legally practicable based on the submission date to allow for the minimum time for regulatory review of the Tribal Allocation Plan.
3. The Special Per Capita Payment for FY 2008, authorized by the General Tribal Council motion of August 11, 2007, shall be paid no later than December 12, 2007, or as soon thereafter as is legally practicable based on the submission date to allow for the minimum time for regulatory review of the Tribal Allocation Plan.

4. Upon approval of this Plan, all net revenue designated for distribution as per capita payments shall be deposited into a low-risk interest bearing account with a federally insured financial institution prior to distribution. Interest earned prior to distribution on net gaming revenues deposited in this account shall be deposited into the Oneida Tribe's General Fund for future use at the discretion of the Oneida Business Committee as delegated by the General Tribal Council.

B. "Qualified tribal members" for purposes of the "Per Capita Payment" 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 the Oneida Membership Ordinance established by General Tribal Council Resolution #7-2-84-A. Individuals who have submitted their applications for membership to the Oneida Enrollments Department prior to February 1 of the year in which the per capita payment is made will also be eligible for the Per Capita Payment. Those "qualified tribal members" who have attained the age of 62 for the \$2,000 payment or 65 for the additional \$500 payment as of December 31 of the year in which the payment is made are eligible for the Elderly Per Capita Payment.

"Qualified members" for purposes of the "Special Per Capita Payment for FY 2008" shall mean individuals who have filed an application for enrollment no later than the close of business on October 31, 2007, and whose application for enrollment has been approved by a vote of the Oneida Business Committee on or before December 31, 2007. "Qualified tribal members" for the 62 years of age and older payment of \$10,000 shall include those individuals 62 and older as of the date of the Special Per Capita Payment, as well as those individuals turning 62 years of age on or before December 31, 2007. Those individuals turning 62 years of age after the special per capita payment date but on or before December 31, 2007, will initially receive \$5,000.00 and another payment of \$5,000.00 in January 2008.

1. The Oneida Tribe shall place into trust into a low-risk interest bearing account, administered by the Oneida Trust Committee, 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 the Oneida Appeals Commission or another court of competent jurisdiction.
2. The Oneida Appeals Commission or its appointed agent shall have the authority to order the disbursement of funds held in trust on behalf of any individual who has been declared legally incompetent upon the petition of the guardian of such individual. The Oneida Appeals Commission may require the petitioning guardian to 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 be at the discretion of the Oneida Appeals Commission or its appointed agent.

C. In order to provide for the future safety and well-being of the children of the Oneida Tribe, the General Tribal Council authorized that per capita payments designated for minor qualified tribal members shall be deposited into a "Minors Trust Fund" established in a low-risk interest bearing account in a federally insured financial institution.

1. A "minor qualified tribal member" means an individual who is a qualified tribal member as defined in Section VIII. B. except that he or she has not reached the age of eighteen (18) as of August 31 of the year in which the per capita payment is made. The definition of "minor qualified tribal member" shall be remain the same for purposes of the Special Per Capita Payment for FY 2008.
2. Payments into the "Minors Trust Fund" shall be deposited into the respective trust account of the minor qualified tribal members. Account balance statements shall be available to the participant, parent, parents or legal guardian of the minor qualified tribal member.
3. Each minor qualified tribal member shall receive one trust account maturity payment of the monies accumulated in the "Minors Trust Fund," including interest, for that particular minor qualified tribal member upon reaching the age of eighteen (18). Accounts reaching maturity will be processed and distributed not less than annually.
4. The Oneida Appeals Commission or its appointed agent shall have the authority to order the emergency withdrawal of any funds placed into the "Minors Trust Fund" on behalf of a minor qualified tribal member prior to the age of majority upon proper petition of the parent(s) or legal guardian of the minor qualified tribal member. Any requests for such emergency withdrawal shall include a detailed budget of monies necessary for essential living expenses, to include any health, safety, welfare or education costs and a detailed justification for such essential living needs including a showing that all other resources have been exhausted including federal, state, local and tribal assistance. The Oneida Appeals Commission or its appointed agent may also require that petitioners submit receipts of expenditures made from funds disbursed hereunder before any future disbursements are made.

- D. 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.
- E. The Oneida Business Committee or its appointed agent shall insure that notification of the application of federal and/or applicable state tax laws to per capita payments 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.
- F. 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. Revision of Allocated Percentages.

Any revision of the allocated percentages as set forth in Sections III through VIII shall be documented by an Oneida General Tribal Council or Oneida Business Committee resolution, a copy of which shall be provided to the Secretary of the Interior. Any revision under this section is subject to Secretarial approval as required by the Indian Gaming Regulatory Act (IGRA).

Section X. 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 XI. 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 XII. 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 or Oneida General Tribal Council Resolution which requires a two-thirds vote of the Oneida Business Committee or the Oneida General Tribal Council respectively. Any resolution adopted by the Oneida General Tribal Council or Oneida Business Committee repealing the Plan will be forwarded to the Department of Interior. Any resolution adopted by the Oneida General Tribal Council or Oneida Business Committee which approves of amendments to the Plan will be forwarded to the Department of Interior along with the subject amendments. Any repeal or amendment of the Plan under this section is subject to Secretarial approval as required by the Indian Gaming Regulatory Act (IGRA).

Section XIII. 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 XIV. Effective Date.

This Plan governs the distribution of any and all net gaming revenues occurring in fiscal year 2008 which began on October 1, 2007, and will end on September 30, 2008. This Plan becomes effective upon adoption by the Oneida Business Committee Resolution No. 10-08-07-A and approval by the Area Director of the Bureau of Indian Affairs in accordance with the United States Department of Interior's Rules and Regulations, Part 290-Tribal Revenue Allocation Plan, Vol 65, No. 53 Fed. Reg. 14467, (March 17, 2000), IGRA, and all other applicable federal law. Accordingly, this Plan is effective on the 8th day of October, 2007.