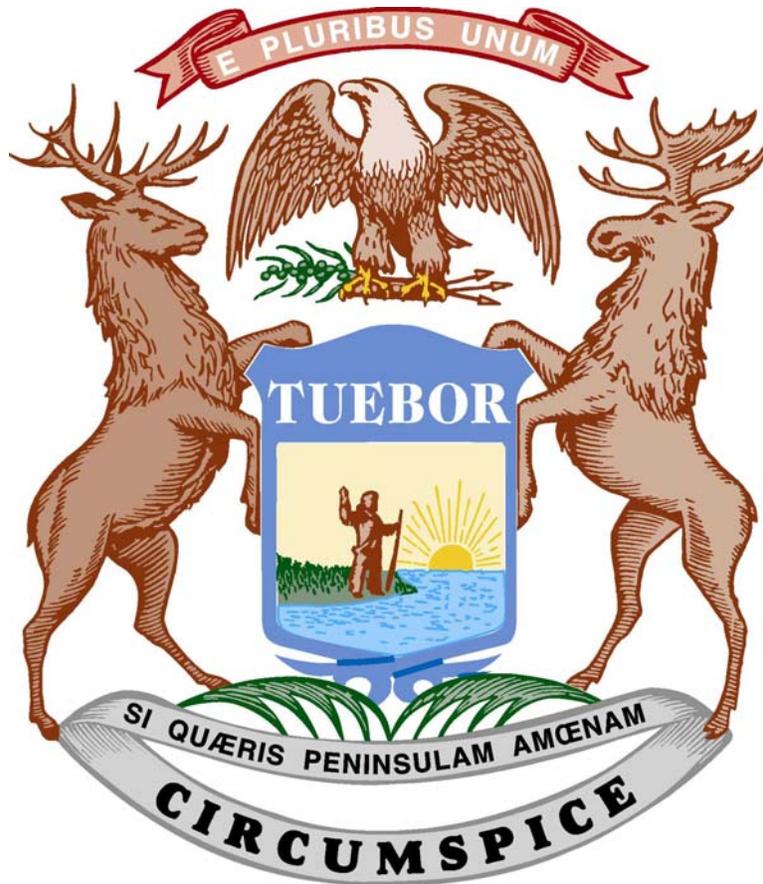


# Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards 2008



Prepared by  
Office of Revenue and Tax Analysis  
Michigan Department of Treasury

Required by Section 973 (5) of Public Act 261 of 2008.

**Receipts and Distribution of Indian Casino Revenue  
by Local Revenue Sharing Boards Report  
2008**

Section 973 (5) of Public Act 261 of 2008 requires Treasury to report to the House and Senate Appropriations Committees and the State Budget Director on the receipts and distribution of Indian Casino revenues by local revenue sharing boards (local government units).

Under the Consent Judgement, the seven tribes who signed the August 1993 Tribal-State Gaming Compact are required to pay 2 percent of their electronic video gaming and slot machine profits to local units of government in the immediate vicinity of each tribal casino.

Under the December 1998 Compact agreement, the four tribes who gained the right to open a casino in Michigan (Little River Band of Ottawa, Little Traverse Bay Band of Odawa, Nottawaseppi Huron Band of Potawatomi, and Pokagon Band of Potawatomi) are required to pay 2 percent of their electronic video gaming and slot machine profits to the Local Revenue Sharing Board (LRSB). The LRSB's sole function is to determine and make allocations of the tribal payments to all local units of government that incur costs for hosting the casinos.

In 2008, ten tribes operated casinos in Michigan, under either the 1993 or 1998 Compact. Historical data on the 2 percent payment made by these tribes to their respective local units of government was obtained from the Michigan Gaming Control Board (MGCB) website ([http://www.michigan.gov/documents/2\\_percent\\_Payments\\_76617\\_7.pdf](http://www.michigan.gov/documents/2_percent_Payments_76617_7.pdf), 08/18/2009 release). The Pokagon Band of Potawatomi withheld its 2007 2 percent payments to its designated LRSB. However, in 2008, all the 2007 amounts withheld plus the current year payments were completely distributed by its LRSB. Meanwhile, due to a lawsuit, only partial distributions were made with the 2008 payments by the Little Traverse Bay Band of Odawa Indians to its designated LRSB (see page 9).

From 1994 through 2008, Native American Tribes operating casinos in Michigan have made total payments of \$210.7 million to local units of government. In 2008, those payments totaled \$23.4 million.

**Acknowledgements**

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**Table 1**  
**Indian Casinos Revenue to Local Governments**  
**1994 to 2008**

<u>Year</u>	<u>Bay Mills Indian Community</u>	<u>Grand Traverse Band of Ottawa and Chippewa Indians</u>	<u>Hannahville Indian Community</u>	<u>Keweenaw Bay Indian Community</u>	<u>Lac Vieux Desert Band of Lake Superior Chippewa</u>	<u>Little River Band of Ottawa Indians</u>	<u>Little Traverse Bay Band of Odawa Indians</u>	<u>Saginaw Chippewa Indian Tribe</u>	<u>Pokagon Band of Potawatomi Indians (*)</u>	<u>Sault Ste. Marie Tribe of Chippewa Indians</u>	<u>Total Payments</u>
1994	\$30,218	\$369,552	\$220,035	\$206,001	\$94,985	n.a.	n.a.	\$1,696,111	n.a.	\$984,321	\$3,601,223
1995	154,587	541,252	293,201	360,407	131,946	n.a.	n.a.	3,388,876	n.a.	1,710,403	\$6,580,674
1996	358,282	829,460	334,616	391,579	152,551	n.a.	n.a.	4,177,890	n.a.	2,030,778	\$8,275,156
1997	388,091	1,168,407	353,091	510,129	282,522	n.a.	n.a.	5,493,602	n.a.	1,851,505	\$10,047,347
1998	471,124	1,699,952	347,644	467,178	308,392	n.a.	n.a.	6,659,672	n.a.	2,018,592	\$11,972,553
1999	481,454	1,830,855	554,543	503,557	307,166	337,155	n.a.	7,362,008	n.a.	2,114,801	\$13,491,540
2000	478,992	1,799,013	592,396	555,265	328,213	1,189,043	599,421	7,353,827	n.a.	1,978,515	\$14,874,685
2001	488,297	1,908,023	632,746	583,549	350,243	1,484,142	839,415	7,150,869	n.a.	2,004,084	\$15,441,367
2002	532,809	1,983,770	694,402	594,198	400,464	1,715,218	978,898	7,683,494	n.a.	1,932,658	\$16,515,912
2003	528,220	1,827,910	707,674	624,866	447,648	1,955,582	1,338,605	7,716,455	n.a.	1,913,192	\$17,060,152
2004	561,724	1,865,481	738,641	627,800	466,167	2,129,030	1,079,947	7,726,614	n.a.	1,926,099	\$17,121,504
2005	572,540	1,887,741	931,032	673,472	504,480	2,140,802	1,137,338	7,732,270	n.a.	1,960,729	\$17,540,404
2006	622,334	1,807,757	937,561	591,597	475,382	2,167,563	1,179,263	7,899,977	n.a.	1,982,291	\$17,663,724
2007	654,396	1,702,142	1,026,129	665,649	464,389	2,096,077	1,419,522	7,329,998	n.a.	1,951,265	\$17,119,082
2008	669,908	1,714,510	1,080,135	640,640	463,998	1,902,156	1,470,903	7,345,959	6,197,814	1,939,846	\$23,425,869
<b>Total</b>	<b>\$6,992,976</b>	<b>\$22,935,827</b>	<b>\$9,443,847</b>	<b>\$7,995,886</b>	<b>\$5,178,545</b>	<b>\$17,116,768</b>	<b>\$10,043,312</b>	<b>\$96,717,622</b>	<b>\$6,197,814</b>	<b>\$28,299,079</b>	<b>\$210,731,191</b>

Source:

. Data for 1994 through 2007: from Michigan Gaming Control Board (MGCB) webpage, 08/18/2009 version of 2% Payment to Local Governments table.

Data for 2008: from Tribes and the Local Revenue Sharing Boards (LRSB).

(\*) From MGCB: Pokagon Band of Potawatomi Indians withheld 2% payments to LRSB in 2007. All 2007 and 2008 payments were distributed in 2008.

Prepared By: Office of Revenue and Tax Analysis, Michigan Department of Treasury

**Table 2**  
**Indian Casinos Revenue to Local Governments**  
**2008 Receipts**

<b>Tribes</b>	<b>2008</b>		
	<b>1<sup>st</sup> Semi-Annual Payment</b>	<b>2<sup>nd</sup> Semi-Annual Payment</b>	<b>Total Payments</b>
Bay Mills	\$335,487	\$334,422	\$669,908
Grand Traverse	\$720,159	\$994,351	\$1,714,510
Hannahville	\$518,267	\$561,868	\$1,080,135
Keweenaw Bay	\$304,860	\$335,780	\$640,640
Lac Vieux Desert (1)	n.a.	n.a.	\$463,998
Little River	\$933,889	\$968,266	\$1,902,156
Little Traverse Bay	\$829,366	\$641,537	\$1,470,903
Pokagon Band (1)	n.a.	n.a.	\$6,197,814
Saginaw Chippewa	\$6,229,906	\$1,116,053	\$7,345,959
Sault Ste. Marie	\$867,255	\$1,072,591	\$1,939,846
<b>Total Payments</b>	<b>\$10,739,189</b>	<b>\$6,024,869</b>	<b>\$23,425,869</b>

**Note:**

(1). Tribe or LRSB did not provide data on semi-annual payments, only on total payments for 2008.

**Source:**

. Native American Tribes, and Local Revenue Sharing Boards.

Prepared By: Office of Revenue and Tax Analysis, Michigan Department of Treasury

**Table 3**  
**Indian Casinos Revenue to Local Governments**  
**2008 Receipts and Distribution**

<u>Receipts</u>	<u>Bay Mills Indian Community</u>	<u>Pokagon Band of Potawatomi *</u>
1 <sup>st</sup> Semi-Annual Payment	\$335,487	n.a.
2 <sup>nd</sup> Semi-Annual Payment	\$334,422	n.a.
<b>Total</b>	<b>\$669,908</b>	<b>\$6,197,814</b>
 <u>Distribution</u>  		
<b>Total</b>	<b>\$669,908</b>	<b>\$6,197,814</b>
Bay Mills Township	\$167,477	
Superior Township	167,477	
Chippewa County	167,477	
Ambulance Service	167,477	
Berrien County		\$1,371,205
Berrien RESA		175,893
Chikaming Township		113,098
City of New Buffalo		869,987
Lake Michigan College		131,770
New Buffalo Library		34,688
New Buffalo Schools		1,386,916
New Buffalo Township		1,651,836
Three Oaks Township		113,098
Village of Grand Beach		22,620
Village of Michiana		22,620
Village of Three Oaks		56,549
Administration		247,536

Note: \* The Pokagon Band of Potawatomi Indians withheld 2% payments to LRSB in 2007. All 2007 and 2008 payments were distributed in 2008.

Source: Bay Mills Indian Community.  
Pokagon-New Buffalo Area Local Revenue Sharing Board.

**Table 4**  
**Indian Casinos Revenue to Local Governments**  
**2008 Receipts and Distribution**

**Grand Traverse Band of  
Ottawa and Chippewa**

<u>Receipts</u>	<u>Indians</u>		
1 <sup>st</sup> Semi-Annual Payment	\$720,159		
2 <sup>nd</sup> Semi-Annual Payment	\$994,351		
<b>Total</b>	<b>\$1,714,510</b>	<b>Total Distribution</b>	<b>1,714,510</b>
Gov't to Gov't Agreement - Antrim County	\$25,550	Grand Traverse Rural Fire Department	\$50,000
Gov't to Gov't Agreement - Benzie County	38,325	Hayes Township	10,000
Gov't to Gov't Agreement - Charlevoix County	25,550	Jr. Achvmnt of the MI Grt Lks (NW Offc)	8,000
Gov't to Gov't Agreement - Leelanau County	127,750	Lakeshore Community Free Clinic	8,500
13th Judicial Circuit Court Family Division	7,500	Leelanau Christian Neighbors	15,000
Acme Township	14,350	Leelanau County Ecnmc Devlpmnt Corp.	15,000
Alba School	12,000	Leelanau County Road Commission	25,051
Banks Township Fire Department	12,848	Leland Township Fire & Rescue	24,499
Beaver Island Community School	7,000	Mancelona Public Schools	7,842
Benzie County Sheriff's Office	15,461	Michael's Place	13,486
Benzonia Township	26,100	Milton Township	15,700
Boyne City Pblc Schls Title VII Edctn Cnsrtm	17,000	Northport Public School	30,000
Central Lake Police Department	4,100	Northwestern Michigan College	33,000
Central Lake Public Schools	13,000	St. James Township	6,000
Champion Tree & MSU Extn - Leelanau Cnt	15,000	Suttons Bay Bingham Fire & Rescue Athrt	70,000
Charlevoix County Sheriff's Office	20,000	Suttons Bay Public Schools (PS)	72,500
Charlevoix High School	2,500	Suttons Bay PS Edctnl Advncmnt Fund	113,486
Charlevoix Public School's Title VII Program	33,000	Suttons Bay-Bingham District Library	2,818
City of Boyne City for Boyne Area Free Clinic	50,000	TCAPS - Indian Education Program	86,000
City of Charlevoix	10,000	TCAPS/Special Education Program	9,552
City of East Jordan	20,000	TCAPS/STEP Program	15,542
City of Traverse City Fire Department	10,490	The Father Fred Foundation	25,000
E. Jordan Pblc Schl - Title VII Indian Edctn Prgrm	9,000	Traverse Bay ISD (TBAISD)	30,000
Elk Rapids Public Schls - Native American Prgrm	30,000	Traverse City Senior Center	25,000
Elk Rapids Schools	30,000	Village of Elk Rapids	10,000
Forest Area Community Schools	8,000	Whitewater Township	400,000
Grand Traverse Metro Fire Department	8,010		

Source: The Grand Traverse Band of Ottawa and Chippewa Indians.

**Table 5**  
**Indian Casinos Revenue to Local Governments**  
**2008 Receipts and Distribution**

<u>Receipts</u>	<u>Hannahville Indian Community</u>		
1 <sup>st</sup> Semi-Annual Payment	\$518,267		
2 <sup>nd</sup> Semi-Annual Payment	\$561,868		
<b>Total</b>	<b>\$1,080,135</b>	<b>Total Distribution</b>	<b>\$1,080,135</b>
Delta County	\$220,376	Meyer Township	\$10,400
Delta County Consvrtn Dstrct	110,000	Nadeau Township	16,995
Menominee County	26,918	Spaulding Township	6,000
Menominee County Rd Cmmssn	50,486	Bark River Harris School	69,000
City of Escanaba	16,000	Carney Nadeau Pblc Schl	31,985
City of Gladstone	8,821	Escanaba Area Pblc Schls	67,500
City of Menominee	14,500	Gladstone Public Schools (PS)	65,000
Bark River Township	74,950	Nah Tah Wahsh PS Acdm	196,485
Escanaba Township	5,200	North Central Area Schl Dstrct	26,000
Gourley Township	28,769	Stephenson Area Pblc Schls	9,450
Harris Township	8,500	North Menominee Schools	16,800

Source: Hannahville Indian Community.

**Table 6**  
**Indian Casinos Revenue to Local Governments**  
**2008 Receipts and Distribution**

<u>Receipts</u>	<u>Lac Vieux Desert Band of Lake Superior Chippewa</u>	<u>Keweenaw Bay Indian Community</u>
1 <sup>st</sup> Semi-Annual Payment	n.a.	\$304,860
2 <sup>nd</sup> Semi-Annual Payment	n.a.	\$335,780
<b>Total</b>	<b>\$463,998</b>	<b>\$640,640</b>
 <b>Distribution</b> 		
<b>Total</b>	<b>\$463,998</b>	<b>\$640,640</b>
Watersmeet Township	\$214,864	
Watersmeet School	199,276	
Gogebic County Sheriff's Dpt.	500	
McMillan Township	40,000	
Stannard Township	5,000	
Gogebic Ontonagon ISD	4,358	
Baraga Area Schools		\$79,214
Baraga Co Road Commission		10,000
Baraga Co Treasurer		65,798
Baraga Township		51,505
Chocolay Township		115,655
City of Marquette		3,943
City of Marquette		79,500
County of Marquette		51,430
Delta County Sheriff		10,000
Forsyth Twp		34,000
L'Anse Area Schools		39,536
L'Anse Township		4,456
Marquette Area Schools		11,965
Sands Twp		10,000
Skandia Twp		10,000
Village Of Baraga		30,376
Village of L'Anse		3,262
West Branch Township		30,000

Source: Lac Vieux Desert Band of Lake Superior Indians.  
Keweenaw Bay Tribal Community.

**Table 7**  
**Indian Casinos Revenue to Local Governments**  
**2008 Receipts and Distribution**

<b>Receipts</b>	<b>Little River Band of Ottawa Indians</b>
1 <sup>st</sup> Semi-Annual Payment	\$933,889
2 <sup>nd</sup> Semi-Annual Payment	\$968,266
<b>Total *</b>	<b>\$1,902,156</b>
 <b>Total Distribution *</b>	 <b>\$2,088,686</b>
Arcadia Township	\$16,175
Bear Lake/KND/Onekama Schools	30,000
City of Manistee Police	14,000
City of Manistee Fire Department	9,720
Cleon Township Fire Dept.	10,381
Manistee Area Public Schools	1,016,329
Manistee Co. Firefighters Assoc.	3,300
Manistee Co. Road Commission	8,325
Manistee County	442,942
Manistee ISD	104,091
Manistee Township	91,527
Manistee Twp. Fire Dept.	50,000
Maple Grove Township	30,500
Stronach Twp. Fire Dept.	9,000
West Shore Community College	154,130
West Shore Medical Center	42,500
Administration	55,765

Note: \* Due to 6 month delay from the time payments are received until the time they are distributed, the actual revenue and expenses do not balance.

Source: Manistee Local Revenue Sharing Board.

**Table 8**  
**Indian Casinos Revenue to Local Governments**  
**2008 Receipts and Distribution**

<b>Receipts</b>	<b>Little Traverse Bay Band of Odawa</b>		
	<b>Indians</b>		
1 <sup>st</sup> Semi-Annual Payment	\$829,366		
2 <sup>nd</sup> Semi-Annual Payment	\$641,537		
<b>Total</b>	<b>\$1,470,903</b>	<b>Total Distribution *</b>	<b>\$922,937</b>
Alanson Beautification Center	\$6,000	Michigan State Police	\$5,000
Alanson Littlefield Fire Board	5,000	MSU Extension	2,000
American Red Cross	1,170	Northern Cmmnt Mdn	613
CASA	7,000	Petoskey Public Library	3,000
Class of 2008 Parent Committee	4,200	Petoskey Public Schools	4,000
Emmet Co. Prbt Crt Schl (Lkvw Acdm)	28,012	Petoskey Youth Soccer	10,000
Emmet County Road Commission	27,500	Resort-Bear Creek Fire Dpt.	89,437
Emmet County Sheriff's Dept.	62,607	Roads, Trails, and Open Space	210,092
Emmet Cnt Sheriff's Dpt. SANE	62,607	Springvale Twnshp Fire Dpt.	25,000
Emmet County Veteran's Affairs	3,200	Village of Alanson	1,905
Emmet USBC Association	1,080	YMCA of Northern MI	15,000
Harbor Hall, Inc.	14,007	Women's Resource Center	4,000
Harbor Springs Pop Warner Football	2,400	Administration	5,165
Hospice of Little Traverse Bay	1,750	Advertising	1,298
Jr. Achievement of the MI Grt Lks	5,768	Local Taxing Authority	294,128
Little Traverse Bay Gobblers	5,000		
Manna Project	15,000		

Note: \* Reflects partial distributions made due to lawsuit.

Source: Emmet County Local Revenue Sharing Board.

**Table 9**  
**Indian Casinos Revenue to Local Governments**  
**2008 Receipts and Distribution**

<u>Receipts</u>	<u>Saginaw Chippewa Indian Tribe</u>		
1 <sup>st</sup> Semi-Annual Payment	\$6,229,906		
2 <sup>nd</sup> Semi-Annual Payment	\$1,116,053		
<b>Total</b>	<b>\$7,345,959</b>	<b>Total Distribution</b>	<b>\$7,345,959</b>
Isabella/Gratiot RESD & Sp Ed	\$28,689	City of Omer	\$12,542
City of Mt. Pleasant	1,174,625	City Of Piconning	4,575
Isabella County	1,678,661	City of Standish	38,312
Chippewa Township	157,013	Arenac Twnshp	31,908
Deerfield Township	87,704	Lincoln Twnshp	227,067
Denver Township	87,704	Piconning Twnshp	14,382
Isabella Township	87,704	Standish Twnshp	133,272
Nottawa Township	87,704	Turner Twnshp	50,382
Union Township	100,000	Whitney Twnshp	14,382
Wise Township	88,904	Sims Twnshp	14,382
BAYANET	373,189	AuGres Twnshp	14,382
Beal City Public Schools	68,624	Mason Twnshp	14,382
Chippewa Hills Public Schools	203,347	Deep River Twnshp	14,382
Mt. Pleasant Public Schools	1,741,554	Arenad Eastern Schl Dstret	214,254
Shepherd Public Schools	264,486	AuGres-Sims Schls Dstret	35,168
Arenac County	105,583	Pinconning Area Schls	35,977
City of AuGres	35,500	Standish-Sterling Schl Dstret	105,220

Source: Saginaw Chippewa Indian Tribe.

**Table 10**  
**Indian Casinos Revenue to Local Governments**  
**2008 Receipts and Distribution**

<b>Sault Ste. Marie Tribe of Chippewa</b>			
<u>Receipts</u>	<u>Indians</u>		
1 <sup>st</sup> Semi-Annual Payment	\$867,255		
2 <sup>nd</sup> Semi-Annual Payment	\$1,072,591		
<b>Total</b>	<b>\$1,939,846</b>	<b>Total Distribution</b>	<b>\$1,935,846</b>
Alger County	\$55,648	Manistique Township	\$7,000
Alger County Sheriff's Office	25,185	Manistique, City of	26,500
Autrain Township	5,000	Marquette Area Pblc Schls	10,000
Big Bay De Noc School	9,922	Marquette County	6,000
Bay De Noc Community College	16,000	Marquette County Sheriff Dept	6,000
Brevort Township	16,500	Marquette, City of	11,375
Chippewa County	128,054	Moran Township	3,000
Chippewa Co. Sheriff Dpt.	50,000	Moran Township School District	11,000
Clark Township	16,970	Munising Public Schools	10,552
Consolidated Community Schools	86,372	Munising Township	10,000
Delta County Sheriff Department	16,000	Munising, City of	23,233
DeTour Village	10,000	Nah Tah Wahsk Schl Academy	40,500
Doyle Township	2,199	Negaunee Public Schools	4,500
Drummond Island Township	25,500	Northern Michigan University	16,000
Engadine Consolidated Schools	9,392	North Star Academy	4,000
Escanaba Area Public Schools	4,500	Onota Township	5,000
Escanaba, City of	10,000	Pickford Public Schools (PS)	4,000
EUP ISD	3,500	Rapid River PS - Indn Edctn	4,500
Garden Township	3,000	Rudyard Area Schools	4,931
Garfield Township	30,000	Sault Area Public Schools	139,627
Gladstone Area Public Schools	4,500	Sault Ste. Marie, City of	381,429
Hendricks Township	6,000	Schoolcraft County	9,500
Hulbert Township	5,000	Schoolcraft Cnt / MSU Ext. Offc	1,500
Ishpeming Public Schools	4,500	Schoolcraft County Sheriff Dept	16,000
Kinross Charter Township	42,058	St. Ignace Area Schools	37,361
Lake Superior State University	98,037	St. Ignace Rec & Comm Center	37,000
Luce County	30,000	St. Ignace Township	25,000
Luce County Sheriff Department	17,000	St. Ignace, City of	273,329
Mackinac County	27,100	Township of Burt	7,000
Mackinac County Sheriff Dept.	22,500	West Branch Township	15,071
Manistique Area Schools	4,500		

Source: Sault Ste. Marie Tribe of Chippewa.

