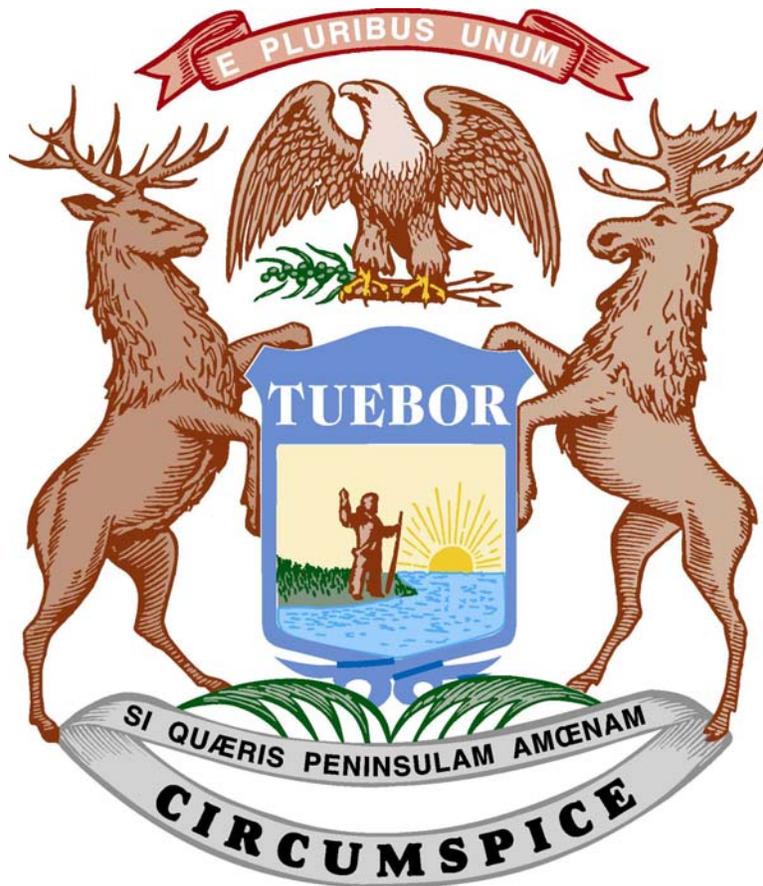


# Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards 2011



Michigan Department of Treasury  
Office of Revenue and Tax Analysis  
September 2012

# **Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards 2011**

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Report required by Section 973 (5) of Public Act 63 of 2011.

## **Acknowledgements**

This report was prepared by Denise T. Heidt under the direction of Jay Wortley, Director, Office of Revenue and Tax Analysis (ORTA), and Howard Heideman, Director of the Tax Analysis Division, ORTA. David Hicks, Auditor Manager of the Indian Gaming Section at the Michigan Gaming Control Board, provided support and helpful comments. Mary A. Pasch of ORTA provided secretarial assistance.

This report is available electronically at the Department of Treasury's Website:  
[http://www.michigan.gov/treasury/0,4679,7-121-1751\\_2197\\_21371\\_62373---,00.html](http://www.michigan.gov/treasury/0,4679,7-121-1751_2197_21371_62373---,00.html)

**Receipts and Distribution of Indian Casino Revenue  
by Local Revenue Sharing Boards Report  
2011**

Section 973 (5) of Public Act 63 of 2011 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 Judgment, the seven tribes who signed the August 1993 Tribal-State Gaming Compact are required to pay 2 percent of their net win to local units of government in the immediate vicinity of each tribal casino, where net win is defined as the total amount wagered on each electronic game of chance, minus the total amount paid to players for winning wagers at said electronic machines. The seven tribes who signed the Consent Judgment are: Bay Mills Indian Community, Grand Traverse Band of Ottawa and Chippewa Indians, Hannahville Indian Community, Keweenaw Bay Indian Community, Lac Vieux Desert Band of Lake Superior Chippewa, Saginaw Chippewa Indian Tribe and the Sault Ste. Marie Tribe of Chippewa Indians.

Under the December 1998 Compact agreement, the four tribes who gained the right to open a casino in Michigan are required to pay 2 percent of their net win 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. The four tribes who signed the Compact are: Little River Band of Ottawa, Little Traverse Bay Band of Odawa, Nottawaseppi Huron Band of Potawatomi, and the Pokagon Band of Potawatomi.

The May 2007 Compact between the State of Michigan and the Match-E-Be-Nash-She-Wish Band of Pottawatomi Indians (known as the Gun Lake Tribe) also provides the requirement of 2 percent of net win to be paid to local units of government.

In 2011, twelve tribes operated casinos in Michigan, under the 1993, 1998, or 2007 Compacts. Historical data through 2010 on the 2 percent payments 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), 07/24/2012 release). The 2 percent payment information for 2011 was obtained from the LRSB (directly) and tribes (directly or online), where payment figures for some entities reflect the net payment amounts after investment earnings and other fund transfers

From 1994 through 2011, Native American Tribes operating casinos in Michigan have made total payments of \$289.9 million to local units of government. In 2011, those payments totaled \$28.2 million.

**Table 1**  
**Indian Casinos Revenue to Local Governments**  
**1994 to 2011**

<u>Year</u>	<u>Bay Mills Mills Indian Community</u>	<u>Grand Traverse Band of Ottawa and Chippewa Indians</u>	<u>Gun Lake Tribe of Match-E-Be-Nash-She-Wish Band of Pottawatomi 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>Nottawaseppi Huron Band of Odawa Indians</u>	<u>Pokagon Band of Potawatomi Indians</u>	<u>Saginaw Chippewa Indian Tribe</u>	<u>Sault Ste. Marie Tribe of Chippewa Indians</u>	<u>Total Payments</u>
1994	\$30,218	\$369,552	n.a.	\$220,035	\$206,001	\$94,985	n.a.	n.a.	n.a.	n.a.	\$1,696,111	\$984,321	\$3,601,223
1995	154,587	541,252	n.a.	293,201	360,407	131,946	n.a.	n.a.	n.a.	n.a.	3,388,876	1,710,403	\$6,580,674
1996	358,282	829,460	n.a.	334,616	391,579	152,551	n.a.	n.a.	n.a.	n.a.	4,177,890	2,030,778	\$8,275,156
1997	388,091	1,168,407	n.a.	353,091	510,129	282,522	n.a.	n.a.	n.a.	n.a.	5,493,602	1,851,505	\$10,047,347
1998	471,124	1,699,952	n.a.	347,644	467,178	308,392	n.a.	n.a.	n.a.	n.a.	6,659,672	2,018,592	\$11,972,553
1999	481,454	1,830,855	n.a.	554,543	503,557	307,166	337,155	n.a.	n.a.	n.a.	7,362,008	2,114,801	\$13,491,540
2000	478,992	1,799,013	n.a.	592,396	555,265	328,213	1,189,043	599,421	n.a.	n.a.	7,353,827	1,978,515	\$14,874,685
2001	488,297	1,908,023	n.a.	632,746	583,549	350,243	1,484,142	839,415	n.a.	n.a.	7,150,869	2,004,084	\$15,441,367
2002	532,809	1,983,770	n.a.	694,402	594,198	400,464	1,715,218	978,898	n.a.	n.a.	7,683,494	1,932,658	\$16,515,912
2003	528,220	1,827,910	n.a.	707,674	624,866	447,648	1,955,582	1,338,605	n.a.	n.a.	7,716,455	1,913,192	\$17,060,152
2004	561,724	1,865,481	n.a.	738,641	627,800	466,167	2,129,030	1,079,947	n.a.	n.a.	7,726,614	1,926,099	\$17,121,504
2005	572,540	1,887,741	n.a.	931,032	673,472	504,480	2,140,802	1,137,338	n.a.	n.a.	7,732,270	1,960,729	\$17,540,404
2006	622,334	1,807,757	n.a.	937,561	591,597	475,382	2,167,563	1,179,263	n.a.	n.a.	7,899,977	1,982,291	\$17,663,724
2007	654,396	1,702,142	n.a.	1,026,129	665,649	464,389	2,214,587	1,419,522	n.a.	n.a.	7,329,998	1,951,265	\$17,428,076
2008	669,908	1,714,510	n.a.	1,080,135	640,649	431,465	2,026,306	1,294,721	n.a.	6,184,938	7,345,959	1,939,846	\$23,328,437
2009	595,261	1,740,662	n.a.	1,006,300	618,503	411,763	2,423,437	1,133,075	1,933,683	6,228,653	6,730,619	1,750,245	\$24,572,201
2010	610,027	1,725,445	n.a.	1,045,598	612,271	393,900	2,134,374	1,122,734	4,861,655	5,727,152	6,175,184	1,804,907	\$26,213,247
2011	\$615,817	\$1,707,642	\$2,106,527	\$1,102,020	\$624,402	\$378,919	\$2,079,649	\$1,086,194	\$4,625,784	\$6,261,201	\$5,794,226	\$1,819,787	\$28,202,168
Total	\$8,814,081	\$28,109,575	\$2,106,527	\$12,597,764	\$9,851,071	\$6,330,594	\$23,996,888	\$13,209,133	\$11,421,122	\$24,401,943	\$115,417,651	\$33,674,018	\$289,930,368

Source:

. Data for 1994 through 2010: from Michigan Gaming Control Board (MGCB) webpage, 07/24/2012 version of 2% Payment to Local Governments table.

Data for 2011: from Tribes (directly or online) and the Local Revenue Sharing Boards (LRSB).

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

**Table 2**  
**Indian Casinos Revenue to Local Governments**  
**2011 Receipts**

<b>Tribes</b>	<b>2011</b>		
	1 <sup>st</sup> Semi-Annual Payment	2 <sup>nd</sup> Semi-Annual Payment	Total Payments
Bay Mills	\$291,182	\$324,635	\$615,817
Grand Traverse	\$748,774	\$958,868	\$1,707,642
Match-E-Be-Nash-She-Wish Band of Pottawatomi Indians	\$514,871	\$1,591,656	\$2,106,527
Hannahville	\$520,515	\$581,505	\$1,102,020
Keweenaw Bay	\$292,480	\$331,922	\$624,402
Lac Vieux Desert (1)	n.a.	n.a.	\$378,919
Little River	\$1,009,017	\$1,070,632	\$2,079,649
Little Traverse Bay	\$596,536	\$489,658	\$1,086,194
Nottawaseppi Huron Band (1)	n.a.	n.a.	\$4,625,784
Pokagon Band (1)	n.a.	n.a.	\$6,261,201
Saginaw Chippewa (2)	\$2,951,258	\$2,842,967	\$5,794,226
Sault Ste. Marie	\$809,897	\$1,009,890	\$1,819,787
<b>Total Payments</b>	<b>\$7,734,531</b>	<b>\$9,201,733</b>	<b>\$28,202,168</b>

**Note:**

- (1). Tribe or LRSB did not provide data on semi-annual payments, only on total payments for 2011.
- (2). Tribe did not provide requested data. Information obtained from following webpages (09/10/2012 download):  
<http://www.sagchip.org/council/events/2percent/2012/Spring/2012-0531-Saganing2p.htm>  
<http://www.sagchip.org/council/events/2percent/2012/Spring/2012-0530-Isabella2p.htm>  
<http://www.sagchip.org/council/events/2percent/2011/Fall/Saganing/2011-1127-Saganing2p.htm>  
<http://www.sagchip.org/council/events/2percent/2011/Fall/Isabella/2011-1128-Isabella2p.htm>

Source: Native American Tribes, Local Revenue Sharing Boards, and websites.

**Table 3**  
**Indian Casinos Revenue to Local Governments**  
**2011 Receipts and Distribution**

<u>Receipts</u>	<u>Bay Mills Indian Community</u>	<u>Nottawaseppi Huron Band (*)</u>
1 <sup>st</sup> Semi-Annual Payment	\$291,182	n.a.
2 <sup>nd</sup> Semi-Annual Payment	\$324,635	n.a.
<b>Total</b>	<b>\$615,817</b>	<b>\$4,625,784</b>
 <b>Distribution</b> 		
<b>Total</b>	<b>\$615,817</b>	<b>\$4,625,784</b>
Bay Mills Township	\$153,954	
Superior Township	153,954	
Chippewa County	153,954	
Ambulance Service	153,954	
Athens Area Schools		\$88,820
Athens Township		147,025
Battle Creek Schools		27,884
Calhoun County Administration		440,915
Calhoun County ISD		479,936
Calhoun County Medical Care Facility		57,632
Calhoun County Road Commission		46,473
Calhoun County Senior Services Office		19,195
City of Battle Creek		83,651
City of Marshall		83,651
Emmett Charter Township		510,428
Harper Creek Community Schools		1,932,762
Kellogg Community College		286,970
Lakeview Schools		18,589
Marshall Public Schools		27,884
Marshall Township		139,418
Pennfeld Schools		18,589
Union City Schools		18,589
Village of Athens		46,473
Willard Library		150,903

Note: (\*) LRSB did not provide information on semi-annual payments, only total payments.

Source: Bay Mills Indian Community.  
FireKeeper's Local Revenue Sharing Board.

**Table 4**  
**Indian Casinos Revenue to Local Governments**  
**2011 Receipts and Distribution**

<b>Grand Traverse Band of Ottawa and Chippewa</b>			
<b>Receipts</b>	<b>Indians</b>		
1 <sup>st</sup> Semi-Annual Payment	\$748,774		
2 <sup>nd</sup> Semi-Annual Payment	\$958,868		
<b>Total</b>	<b>\$1,707,642</b>	<b>Total Distribution</b>	<b>\$1,707,642</b>
Acme Township	\$24,480	Grand Traverse Emergency Services Authrty	\$12,200
Alba School	2,220	Grand Traverse Rural Fire Department	12,075
Benzonia Township	12,500	Hayes Township	9,943
Boyne City Public Schools	51,435	Inland Township Fire Department	13,500
Charlevoix Cnt Brd of Commissioners	31,795	Leelanau County	20,000
Charlevoix Cnt Sherriff's Office	15,000	Leland Township	12,904
Charlevoix Public Schools Title VII Program	23,000	Mancelona Public Schools	9,887
Charter Township of Garfield	35,000	Milton Township	19,204
Cherryland Middle School Title VII Program	36,000	Northport Public School	41,000
Chestonia Township	50,000	Northwest Academy	10,000
City of Boyne City	58,888	St. James Township	10,000
City of Charlevoix	21,013	Suttons Bay Bingham District Library	8,000
East Jordan Pblc Schls Title VII Indian Ed. Prog	9,000	Suttons Bay Bingham Fire & Rescue	80,000
Elk Rapids Pblc Schls Title VII Program	34,275	Suttons Bay Public School	292,024
Elk Rapids Schools	3,000	Suttons Bay Township	30,404
Elk Rapids Township	4,000	The City of Traverse City	20,999
Gov't to Gov't Agreement - Antrim County	25,550	Torch Lake Township Fire Department	4,419
Gov't to Gov't Agreement – Benzie County	38,325	Traverse Bay Area Intermediate Schl District	12,000
Gov't to Gov't Agreement - Charlevoix Cnt	25,550	Traverse City Area Public Schools	113,033
Gov't to Gov't Agreement - Leelanau Cnt	127,750	Traverse City Fire Department	15,000
Grand Traverse County	49,700	Village of Honor	16,914
Grand Traverse Cnt Brd of Commissioners	250,654	Whitewater Township	15,000

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

**Table 5**  
**Indian Casinos Revenue to Local Governments**  
**2011 Receipts and Distribution**

<b>Receipts</b>	<b>Match-E-Be-Nash-She-Wish Band of Pottawatomi Indians</b>
1 <sup>st</sup> Semi-Annual Payment	\$514,871
2 <sup>nd</sup> Semi-Annual Payment	\$1,591,656
<b>Total</b>	<b>\$2,106,527</b>
<b>Total Distribution</b>	<b>\$2,106,526</b>
Administration	\$ 54,594.84
Wayland Township	532,793
Allegan County	368,672
AAESA	149,142
Wayland Schools	902,488
City of Wayland	16,473
Martin Township	16,473
Hopkins Township	16,473
Dorr Township	16,473
Yankee Springs	16,473
Leighton Township	16,473

Source: Gun Lake Tribal Gaming Authority.

**Table 6**  
**Indian Casinos Revenue to Local Governments**  
**2011 Receipts and Distribution**

<u>Receipts</u>	<u>Hannahville Indian Community</u>		
1 <sup>st</sup> Semi-Annual Payment	\$520,515		
2 <sup>nd</sup> Semi-Annual Payment	\$581,505		
<b>Total</b>	<b>\$1,102,020</b>	<b>Total Distribution</b>	<b>\$1,102,020</b>
Bay College	\$117,755	Wells Township	\$20,000
Delta County	326,764	Community Action Agency	30,000
Menominee County	56,475	Bark River Harris School	20,000
Menominee Co. Rd Cmmsn	27,500	Carney Nadeau Public School	26,770
Delta Conservation District	30,000	Delta Schoolcraft ISD	30,470
City of Escanaba	46,604	Escanaba Public Schools	16,500
City of Gladstone	2,500	Gladstone Public Schools	23,750
City of Menominee	11,773	Nah Tah Wahsh Pblc Schl Acdmy	146,050
City of Stephenson	6,300	North Central Area School District	28,614
Bark River Township	68,000	Menominee County ISD	8,000
Gourley Township	22,650	North Menominee Schools	4,459
Maple Ridge Township	2,000	Rapid River Schools	11,413
Nadeau Township	9,000	Stephenson Area Public Schools	\$6,173
Spalding Township	2,500		

Source: Hannahville Indian Community.

**Table 7**  
**Indian Casinos Revenue to Local Governments**  
**2011 Receipts and Distribution**

<u>Receipts</u>	<b>Lac Vieux Desert Band of Lake Superior Chippewa (*)</b>	<b>Keweenaw Bay Indian Community</b>
1 <sup>st</sup> Semi-Annual Payment	n.a.	\$292,480
2 <sup>nd</sup> Semi-Annual Payment	n.a.	\$331,922
<b>Total</b>	<b>\$378,919</b>	<b>\$624,402</b>
 <b>Distribution</b> 		
<b>Total</b>	<b>\$378,919</b>	<b>\$624,402</b>
Gogebic Community College	\$1,000	
Ironwood Area Schools	9,462	
McMillan Township	40,000	
Watersmeet School	60,756	
Watersmeet Township	267,700	
Baraga Area Schools		\$72,373
Baraga County Treasurer		60,116
Baraga Township		49,216
Chocolay Township		105,715
City of Marquette		138,475
Forwyth Township		33,210
Ishpeming School District		5,000
L'Anse Area Schools		36,121
L'Anse Township		4,072
Marquette Area Schools		7,000
North Star Public School		10,000
Sands Township		31,508
Skandia Township		15,000
Village Of Baraga		18,616
Village of L'Anse		37,981

Note: (\*) Tribe did not provide information on semi-annual payments, only total payments.

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

**Table 8**  
**Indian Casinos Revenue to Local Governments**  
**2011 Receipts and Distribution**

<b>Receipts</b>	<b>Little River Band of Ottawa Indians</b>		
1 <sup>st</sup> Semi-Annual Payment	\$1,009,017		
2 <sup>nd</sup> Semi-Annual Payment	\$1,070,632		
<b>Total *</b>	<b>\$2,079,649</b>		
<b>Total Distribution *</b>	<b>\$2,025,984</b>		
Adm Fees	\$47,704	Manistee County (Council on Aging)	\$12,998
Bear Lake Twp. Fire & Rescue	74,500	Manistee County (Dial A Ride)	14,256
Bear Lake, KND & Onekama Schools	118,800	Manistee County (Medical Care)	79,072
Brown Township	55,350	Manistee County Ag Society	22,000
City of Manistee	140,000	Manistee Co. Child Advocacy Cntr	10,677
City of Manistee Fire Dept.	12,000	Manistee ISD	134,275
City of Manistee Police Dept.	16,700	Manistee Township	65,161
Clean Township Fire Dept.	90,000	Manistee Township Fire Dept.	21,000
District Health Dept. #10	18,900	Manistee-Benzie CMH	15,000
Eastlake Village Fire Dept.	16,629	Mansitee Co. Firefighters Asso.	10,000
Filer Twp. Fire Dept.	5,050	Maple Grove Twp. Fire Dept.	9,985
KND School District	7,500	Norman Township Fire Dept.	40,847
Manistee Area Public Schools	894,348	Onekama Township	63,125
Manistee City Fire Dept.	12,500	Onekama Township Fire Dept.	37,218
Manistee City Police Dept.	13,131	SSCENT	8,400
Manistee Co.	241,258	Stronach Township	50,000
Manistee Co. Blacker Airport Authority	5,000	Village of Copemish	10,000
Manistee Co. Library	57,491	Village of Eastlake	11,500
Manistee Co. MCF	92,586	Village of Onekama	26,754
Manistee Co. Road Commiss.	20,000	West Shore Community College	150,609
Manistee Co. Senior Center	11,784	West Shore Medical Center	66,547
Manistee Co. Sheriff's Office	39,975		
Manistee County (9-1-1)	34,778		

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 9**  
**Indian Casinos Revenue to Local Governments**  
**2011 Receipts and Distribution**

<b>Receipts</b>	<b>Little Traverse Bay Band of Odawa Indians</b>	<b>Pokagon Band of Potowatomi (*)</b>
1 <sup>st</sup> Semi-Annual Payment	\$596,536	n.a.
2 <sup>nd</sup> Semi-Annual Payment	\$489,658	n.a.
<b>Total</b>	<b>\$1,086,194</b>	<b>\$6,261,201</b>
<b>Total Distribution</b>	<b>\$1,116,892</b>	<b>\$6,261,201</b>

Administration	\$5,527
Bear Creek	43,450
City of Petoskey	39,000
Cross Village	6,000
Emmet Co. Sheriff's Dpt	39,605
Emmet Co. Sheriff's Dpt - SANE	39,605
Emmet County	42,000
Local Taxing Authority	803,840
Petoskey Public Schools	3,900
Resort - Bear Creek Fire	56,564
Resort Twp	22,000
Springvale Twp Fire	10,000
Village of Alanson	5,400

Berrien County	\$910,825
New Buffalo Twp	1,464,918
New Buffalo City	391,016
Chikaming Township	195,508
Three Oaks Twp	195,508
Three Oaks Village	97,754
Grand Beach Village	39,102
Michiana Village	39,102
New Buffalo Area Schools	2,342,216
New Buffalo Library	59,853
Berrien RESA	295,860
Lake Michigan College	229,538

Note: (\*) LRSB did not provide information on semi-annual payments, only total payments.

Source: Emmet County Local Revenue Sharing Board.  
Pokagon-New Buffalo Area Local Revenue Sharing Board.

**Table 10**  
**Indian Casinos Revenue to Local Governments**  
**2011 Receipts and Distribution**

<b>Receipts</b>	<b>Saginaw Chippewa Indian Tribe</b>		
1 <sup>st</sup> Semi-Annual Payment	\$2,951,258		
2 <sup>nd</sup> Semi-Annual Payment	\$2,842,967		
<b>Total</b>	<b>\$5,794,226</b>	<b>Total Distribution</b>	<b>\$5,794,226</b>
Arenac County	\$626,345	Isabella Township	\$170,013
Arenac Twnshp	10,064	Isabella/Gratiot RESD	28,689
Arenad Eastern Schl Dstrct	156,522	Lincoln Twnshp	10,064
AuGres Twnshp	10,064	MasonTwnshp	10,064
AuGres-Sims Schls Dstrct	82,048	Mt. Pleasant Public Schools	1,337,868
Beal City Public Schools	11,657	Nottawa Township	40,013
Chippewa Hills Pblc Schls	54,144	Piconning Twnshp	10,064
Chippewa Township	259,894	Pinconning Area Schls	96,623
City of AuGres	20,000	Shepherd Public Schools	277,116
City of Mt. Pleasant	952,534	Sims Twnshp	10,064
City of Omer	11,097	SS & AuGres-Sims Schl Dst	84,767
City Of Piconning	25,000	Standish Twnshp	20,152
City of Standish	62,445	Turner Twnshp	40,064
Coe Township	375	Union Township	148,352
Deep River Twnshp	10,064	Village of Rosebush	86,400
Deerfield Township	40,013	Village of Twining	12,000
Denver Township	40,013	Whitney Twnshp	5,064
Isabella County	985,662	Wise Township	48,913

Source: Saginaw Chippewa Indian Tribe website (09/10/2012 download).

<http://www.sagchip.org/council/events/2percent/2011/Spring/2011-0527-Isabella2p.htm>

<http://www.sagchip.org/council/events/2percent/2011/Spring/2011-0527-Saganing2p.htm>

<http://www.sagchip.org/council/events/2percent/2010/Fall/saganing/2010-1128-Saganing2p.htm>

**Table 11**  
**Indian Casinos Revenue to Local Governments**  
**2011 Receipts and Distribution**

**Sault Ste. Marie**  
**Tribe of Chippewa**

<u>Receipts</u>	<u>Indians</u>		
1 <sup>st</sup> Semi-Annual Payment	\$809,897		
2 <sup>nd</sup> Semi-Annual Payment	\$1,009,890		
<b>Total</b>	<b>\$1,819,787</b>	<b>Total Distribution</b>	<b>\$1,819,787</b>
Alger County	\$11,573	Manistique Township	\$7,000
Alger County Sheriff's Office	16,000	Manistique, City of	20,000
Autrain Township	5,000	Maple Ridge Township	800
Bay De Noc Community College	16,000	Marquette Area Public Schools	10,000
Big Bay De Noc School	12,415	Marquette County	26,500
Brevort Township	4,597	Marquette, City of	10,000
Chippewa County	40,000	Mathias Township	13,941
Chippewa County Probate	7,500	McMillan Township	27,000
Chippewa County Sheriff Department	50,000	Moran Township Schools	3,991
Clark Township	12,000	Munising Memorial Hospital	5,000
Consolidated Community Schools	86,372	Munising Public Schools	24,700
Delta County Sheriff Department	16,000	Munising Township	15,000
DeTour Area Schools	5,500	Nah Tah Wahsk School Academy	56,309
Engadine Consolidated Schools	10,012	North Star Academy	7,000
Escanaba Area Public Schools	3,500	Onota Township	5,000
Escanaba, City of	10,000	Pickford Public Schools	7,441
Garfield Township	5,000	Pickford Township	5,000
Gladstone Area Public Schools	3,000	Portage Township	700
Hendricks Township	12,025	Rapid River Public Schools	4,217
Hudson Township	2,512	Sault Area Public Schools	81,816
Hulbert Township	5,000	Sault Ste. Marie, City of	475,718
Ishpeming Area Public Schools	5,000	Schoolcraft County	9,473
Kinross Charter Township	53,178	Schoolcraft County Sheriff	16,000
Lake Superior State University	88,550	Soo Township	15,000
LaSalle High School	15,126	St. Ignace Area Schools	18,900
Les Cheneaux Comm Schools	8,000	St. Ignace Rec & Comm Center	37,000
Luce County Sheriff Department	17,000	St. Ignace Township	25,000
Mackinac County	15,000	St. Ignace, City of	288,398
Mackinac County Probate	17,500	Sugar Island Township	7,500
Mackinac County Sheriff Dept.	22,500	Trout Lake Township	10,500
Manistique Area Public Schools	4,000	Village of DeTour	5,024

Source: Sault Ste. Marie Tribe of Chippewa.