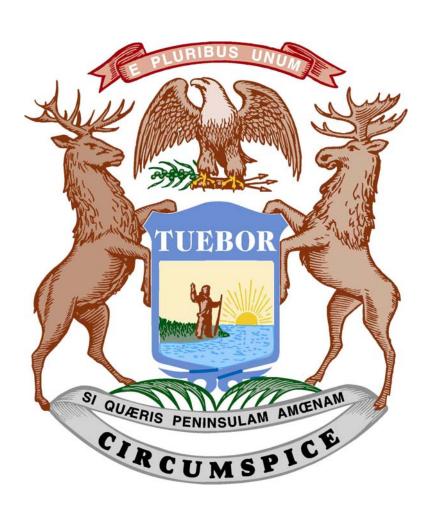
Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards 2012



Michigan Department of Treasury Office of Revenue and Tax Analysis September 2013

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Report required by Section 973 (6) of Public Act 200 of 2012.

Acknowledgements

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Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards Report 2012

Section 973 (6) of Public Act 200 of 2012 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 2012, twelve tribes operated casinos in Michigan, under the 1993, 1998, or 2007 Compacts. Historical data through 2011 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, 07/29/2013 release). The 2 percent payment information for 2012 was obtained from the LRSB (directly) and tribes (directly or online), where distribution figures for some entities reflect net payment amounts after investment earnings, undistributed previous years' funds and other fund transfers.

From 1994 through 2012, Native American Tribes operating casinos in Michigan have made total payments of \$319.0 million to local units of government. In 2012, those payments totaled \$28.9 million.

Table 1
Indian Casinos Revenue to Local Governments
1994 to 2012

		Grand	Gun Lake Tribe			Lac Vieux		Little					
		Traverse	of Match-E-Be-			Desert	Little	Traverse				Sault Ste.	
	Bay Mills	Band of	Nash-She-Wish		Keweenaw	Band of	River	Bay	Nottawaseppi	Pokagon	Saginaw	Marie	
	Mills	Ottawa and	Band of	Hannahville	Bay	Lake	Band of	Band of	Huron Band	Band of	Chippewa	Tribe of	
	Indian	Chippewa	Pottawatomi	Indian	Indian	Superior	Ottawa	Odawa	of Odawa	Potawatomi	Indian	Chippewa	Total
<u>Year</u>	Community	Indians	<u>Indians</u>	Community	Community	Chippewa	<u>Indians</u>	<u>Indians</u>	<u>Indians</u>	<u>Indians</u>	<u>Tribe</u>	<u>Indians</u>	Payments
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	\$2,075,313	1,102,020	614,402	365,555	2,079,649	1,096,555	4,867,041	6,232,033	5,861,197	1,819,786	\$28,437,009
2012	\$599,281	\$1,736,196	\$3,302,426	\$1,153,457	\$612,137	\$378,919	\$1,861,166	\$1,123,288	\$4,946,182	\$5,638,816	\$5,743,513	\$1,784,698	\$28,880,079
Total	\$9,413,361	\$29,845,772	\$5,377,739	\$13,751,220	\$10,453,208	\$6,696,149	\$25,858,055	\$14,342,783	\$16,608,561	\$30,011,591	\$121,228,135	\$35,458,714	\$319,045,288

Source:

[.] Data for 1994 through 2011: from Michigan Gaming Control Board (MGCB) webpage, 07/29/2013 version of 2% Payment to Local Governments table. Data for 2012: from Tribes (directly or online) and the Local Revenue Sharing Boards (LRSB).

Table 2
Indian Casinos Revenue to Local Governments
2012 Receipts

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	2012					
	1 st Semi-Annual	2 nd Semi-Annual	Total			
Tribes	Payment	Payment	Payments			
Bay Mills	\$286,630	\$312,651	\$599,281			
Grand Traverse	\$788,442	\$947,754	\$1,736,196			
Match-E-Be-Nash-She-Wish						
Band of Pottawatomi Indians	\$1,622,913	\$1,679,513	\$3,302,426			
Hannahville	\$555,502	\$597,955	\$1,153,457			
Keweenaw Bay	\$297,091	\$315,045	\$612,137			
Lac Vieux Desert (1)	n.a.	n.a.	\$378,919			
Little River	\$968,021	\$893,145	\$1,861,166			
Little Traverse Bay	\$606,898	\$516,391	\$1,123,288			
Nottawaseppi Huron Band (1)	n.a.	n.a.	\$4,946,182			
Pokagon Band (1)	n.a.	n.a.	\$5,638,816			
Saginaw Chippewa (2)	\$2,984,175	\$2,759,337	\$5,743,513			
Sault Ste. Marie	\$809,207	\$975,491	\$1,784,698			
Total Payments	\$8,918,879	\$8,997,282	\$28,880,079			

Note:

- (1). Tribe or LRSB did not provide data on semi-annual payments, only on total payments for 2012.
- (2). Tribe did not provide requested data. Information obtained from following webpages (09/10/2013 download): Fall 2012 and Spring 2013 Isabella and Saganing 2% Distributions. http://www.sagchip.org/council/index.htm

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

Table 3
Indian Casinos Revenue to Local Governments
2012 Receipts and Distribution

Receipts	Bay Mills Indian Community	Nottawaseppi Huron Band (*)	
1 st Semi-Annual Payment	\$286,630	n.a.	
2 nd Semi-Annual Payment	\$312,651	n.a.	
Total	\$599,281	\$4,946,182	(**)
Distribution			
Total	\$599,281	\$5,024,487	(**)
Bay Mills Township	\$149,820		
Superior Township	149,820		
Chippewa County	149,820		
Ambulance Service	149,820		
Albion Brownfield Developme	ent Authority	\$7,500	
Athens Area Schools		89,049	
Athens Township		148,568	
Battle Creek Schools		28,122	
Calhoun County Administration	on	539,497	
Calhoun County Consolidated	Dispatch Auth	14,514	
Calhoun County ISD		484,069	
Calhoun County Medical Care	e Facility	19,361	
Calhoun County Road Departs	ment	46,870	
Calhoun County Senior Service	ces Office	58,129	
City of Albion		14,500	
City of Battle Creek		84,365	
City of Marshall		84,365	
Emmett Charter Township		671,812	
Harper Creek Community Se	1,949,404		
Kellogg Community College		309,441	
Lakeview Schools	18,748		
Marshall Public Schools	56,122		
Marshall Township	140,609		
Pennfleld Schools	18,748		
Union City Schools		18,748	
Village of Athens	66,745		
Village of Tekonsha		3,000	
Willard Library	152,203		

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

Source: Bay Mills Indian Community.

FireKeepers Local Revenue Sharing Board.

^(**) Difference between receipts and distributions refers to carryover of funds from previous years.

Table 4
Indian Casinos Revenue to Local Governments
2012 Receipts and Distribution

Grand Traverse Band of Ottawa and Chippewa

Receipts	Indians		
1 st Semi-Annual Payment 2 nd Semi-Annual Payment	\$788,442 \$947,754		
Total	\$1,736,196	Total Distribution	\$1,736,196
Acme Township	\$19,825	Leelanau Conservation District	\$2,500
Antrim County	25,550	Leelanau County	169,844
Antrim County Board of Commissioners	20,000	Leelanau Co. Board of Commissioners	80,321
Benzie County	38,325	Leelanau Co. Fire Chiefs Association	29,100
Benzie County Central Schools	24,000	Leelanau Township	30,455
Benzie County Commission	10,500	Leland Township	50,000
Benzie County Sheriffs Office	12,968	Mancelona Public School	2,743
Benzonia Township	27,000	Milton Township Fire Department	25,000
Benzonia Township Fire Dept	8,000	Northport Public School	45,880
Blair Township	25,000	Northwest Academy	10,000
Boyne City Public Schools	16,000	Northwestern Michigan College	7,869
Charlevoix Board of Commissioners	3,461	Peaine Township	9,090
Charlevoix County	25,550	Peninsula Township Fire Department	13,860
Charlevoix Public Schools	21,000	St. James Township	25,000
City of Charlevoix	27,787	Suttons Bay Public School	83,000
City of Frankfort	8,050	Suttons Bay Public Schools	40,920
City of Traverse City	13,962	Suttons Bay/Bingham Fire & Rescue	54,631
East Jordan Emrgnc Mdcl Srvcs	27,200	The City of Traverse City	106,234
East Jordan Public Schools	11,000	Torch Lake Townsh ip EMS	12,911
Elk Rapids Public School	37,000	Township of Mayfield	20,770
Empire Township	3,075	Traverse Bay Intermediate School Dis	
Frankfort City Fire Department	6,000	Traverse City Area Public Schools	157,750
Frankfort Police Department	10,000	Traverse City Police Department	52,295
Glen Lake Fire Dept.	14,754	Village of Bellaire	10,068
Grand Traverse Co. Brd of Cmmssnrs	199,967	Whitewater Township	5,250
Grand Traverse Metro Emrgnc Srvcs	23,275		
Hayes Township	10,000		

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

Table 5
Indian Casinos Revenue to Local Governments
2012 Receipts and Distribution

Match-E-Be-Nash-She-Wish Band of Pottawatomi

	Danu of Fottav
Receipts	Indians
1 st Semi-Annual Payment	\$1,622,913
2 nd Semi-Annual Payment	\$1,679,513
Total	\$3,302,426
Total Distribution	\$3,302,417
Administration	\$37,163
Wayland Township	790,397
Allegan County	657,382
AAESA	234,790
Wayland Schools	1,420,760
City of Wayland	25,932
Martin Township	25,932
Hopkins Township	25,932
Dorr Township	25,932
Yankee Springs	25,932
Leighton Township	25,932
Wayland Area EMS	6,333

Source: Gun Lake Tribal Gaming Authority.

Table 6
Indian Casinos Revenue to Local Governments
2012 Receipts and Distribution

Receipts	Hannahville Indian Community		
1 st Semi-Annual Payment	\$555,502		
2 nd Semi-Annual Payment	\$597,955		
Total	\$1,153,457	Total Distribution \$1	,153,457
Bark River Harris School	\$31,405	Ford River Township	\$8,000
Bark River Township	33,500	Gladstone Public Schools	27,010
Bay College	113,294	Gourley Township	14,271
Brampton Township	6,700	Masonville Township	11,000
Carney Nadeau Public School	19,565	Menominee Area Public Schools	30,000
City of Escanaba	18,000	Menominee County	81,483
City of Gladstone	8,000	Menominee Township	4,000
City of Menominee	25,500	Meyer Township	1,560
Community Action Agency	30,000	Nadeau Township	7,000
Dagget Township	2,500	Nah Tah Wahsh Pblc Schl Acdmy	129,986
Delta Area Transit Authority	7,735	North Central Area Schl Dstrct	5,500
Delta Conservation District	60,000	North Menominee Schools	3,913
Delta County	303,049	Rapid River Schools	25,380
Delta Schoolcraft ISO	8,035	Stephenson Area Public Schools	8,618
Ensign Township	8,500	Upper Peninsula State Fair Authrty	47,500
Escanaba Public Schools	11,664	Wells Township	60,789

Source: Hannahville Indian Community.

Table 7 **Indian Casinos Revenue to Local Governments** 2012 Receipts and Distribution

Receipts	Lac Vieux Desert Band of Lake Superior Chippewa (*)	Keweenaw Bay Indian Community
1 st Semi-Annual Payment	n.a.	\$297,091
2 nd Semi-Annual Payment	n.a.	\$315,045
Total	\$378,919	\$612,137
Distribution	¢270.010	¢(12.127
Total	\$378,919	\$612,137
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		\$70,961
Baraga County		58,943
Baraga Township		48,744
Charter Township of Chocol	ay	133,916
City of Escanaba		13,913
City of Ishpeming		971
City of Marquette		116,586
County of Marquette		12,000
Forsyth Township		36,419
Gwinn area Coomunity Scho	ools	3,000
Ishpeming School district		2,250
L'Anse Area Schools		37,917
L'Anse Township		9,992
Marquette Ara Public School	ls	3,500
Marquette Charter Township		2,500
Negaunee Township		1,350
Sands Township		1,000
Skandia Township		10,000
Village of Baraga		35,253
Village of L'Anse		12,922

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
2012 Receipts and Distribution

Receipts	Little River Band of Ottawa Indians		
1 st Semi-Annual Payment	\$968,021		
2 nd Semi-Annual Payment	\$893,145	_	
Total (*)	\$1,861,166	-	
Total Distribution (*)	\$2,053,404		
Administrative fees	\$34,990	Manistee Co.Medical Care Facility	\$19,947
Arcadia Township Fire Dept.	42,499	Manistee Co.Road Commission	20,000
Bear Lake Township Fire Dept	10,900	Manistee County SSCENT	9,836
Bear Lake, KND & Onekama Schools	56,000	Manistee County Sheriff	37,377
CASMAN Alternative Academy	26,000	Manistee County Sheriff EOC	18,000
City of Manistee	87,550	Manistee Intrmdt Schl Dstrct	87,116
City of Manistee Fire Dept.	16,923	Manistee Township	70,336
City of Manistee Police Dept.	7,773	Manistee Township Fire Dept.	45,000
Cleon Township Fire Dept.	12,500	Maple Grove Township Fire Dept.	23,548
KND School District	21,616	Onekama Township Fire Dept.	14,166
Manistee County	37,877	Onekama & B.Lake Twps Fire Depts.	19,606
Manistee Area Public Schools	771,924	Pleasanton Township	30,000
Manistee County	321,332	Village of Eastlake Fire Dept.	8,500
Manistee County Council on Aging	57,627	West Shore Community College	117,065
Manistee County Firefighters Assoc	10,000	West Shore Medical Center	9,396

8,000

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.

Manistee County Library

Table 9
Indian Casinos Revenue to Local Governments
2012 Receipts and Distribution

Receipts	Little Traverse Bay Band of Odawa Indians	Pokagon Band of Potowatomi (*)
1 st Semi-Annual Payment	\$606,898	n.a.
2 nd Semi-Annual Payment	\$516,391	n.a.
Total	\$1,123,288	\$5,638,816
Total Distribution	\$1,087,338	\$5,638,816
Administration	\$5,362	
Bear Creek	43,129	
Char_Em Intermediate	69,495	
City of Petoskey	25,600	
Emmet Co. Sheriff's Dpt	40,958	
Emmet Co. Sheriff's Dpt - SANE	40,958	
Emmet County	179,972	
Greenwood Cemetery	11,744	
NCMC	59,393	
Petoskey Public Schools	466,346	
Resort - Bear Creek Fire	58,495	
Resort Twp	74,386	
Springvale Twp Fire	9,500	
Village of Alanson	2,000	
Berrien County		\$855,890
Berrien RESA		268,671
Chikaming Township		178,357
Grand Beach Village		35,671
Lake Michigan College		205,645
Michiana Village		35,671
New Buffalo Area Schools		2,113,552
New Buffalo City		356,713
New Buffalo Library		90,376
New Buffalo Twp		1,230,734
Three Oaks Twp		178,357
Three Oaks Village		89,178

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

Table 10
Indian Casinos Revenue to Local Governments
2012 Receipts and Distribution

Receipts	Saginaw Chippewa Indian Tribe		
1 st Semi-Annual Payment	\$2,984,175		
2 nd Semi-Annual Payment	\$2,759,337		
Total	\$5,743,513	Total Distribution	\$5,743,513
Arenac County	\$281,679	Isabella County	\$1,239,378
Arenac Eastern Schl Dstrct	161,219	Isabella Township	42,436
Arenac Township	16,910	Isabella/Gratiot RESD & Spcl Ed	1. 28,689
AuGres Township	7,200	Lincoln Township	48,500
AuGres-Sims Schls Dstrct	98,319	Mason Township	21,700
Beal City Public Schools	33,655	Mt Pleasant Public Schools	1,041,332
COE TOWNSHIP	11,700	Nottawa Township	112,766
Chippewa Hills Pblc Schls	47,501	Pinconning Area Schools	96,225
Chippewa Township	135,908	Pinconning Township	81,851
City of Augres	80,000	Shepherd Public Schools	401,883
City of Mt Pleasant	844,760	Sims Township	2,500
City of Omer	21,810	Standish Township	186,500
City of Pinconning	15,359	Standish-Sterling School District	111,468
City of Standish	23,610	Turner Township	27,500
Deep River Township	19,300	Union Township	225,000
Deerfield Township	42,436	Village of Sterling	12,612
Denver Township	81,612	Village of Shepherd	54,549
Gratiot-Isabella RESD Total	18,627	Whitney Township	20,683
		Wise Township	46,336

Source: Saginaw Chippewa Indian Tribe website (09/10/2013 download).

Fall 2012 and Spring 2013 Isabella and Saganing 2% Distributions.

http://www.sagchip.org/council/index.htm

Table 11
Indian Casinos Revenue to Local Governments
2012 Receipts and Distribution

Sault Ste. Marie Tribe of Chippewa

Receipts	Indians
1 st Semi-Annual Payment	\$809,207
2 nd Semi-Annual Payment	\$975,491

Total	\$1,784,698	Total Distribution	\$1,784,697
Alger County	\$15,000	Mackinac County Sheriff Dept.	\$22,500
Alger County Sheriff's Office	16,000	Mackinac Island Schools	3,723
Autrain Township	5,000	Manistique Area Public School	s 6,204
Bay De Noc Community College	16,000	Manistique Township	7,000
Big Bay De Noc School	6,204	Manistique, City of	5,000
Brevort Township	5,597	Marquette Area Public Schools	9,500
Chippewa County	56,061	Marquette County	28,200
Chippewa County Health Department	10,000	Marquette, City of	17,061
Chippewa County Probate	7,500	Masonville Township	2,002
Chippewa County Sheriff Department	50,000	McMillan Township	8,500
City of Mackinac Island	3,000	Moran Township Schools	2,963
Clark Township	17,000	Munising Public Schools	19,200
Consolidated Cmmnty Schls Services	86,372	Munising Township	10,000
Delta County	2,000	Munising, City of	15,235
Delta County Sheriff Department	16,000	Nah Tah Wahsk Schl Academy	49,620
Engadine Consolidated Schools	10,400	Negaunee Public Schools	1,704
Escanaba Area Public Schools	4,204	Newton Township	15,000
Escanaba, City of	10,000	North Star Academy	2,000
Gladstone Area Public Schools	4,204	Pickford Community Library	5,000
Gwinn Public Schools	4,204	Pickford Public Schools	7,000
Hendricks Township	5,500	Pickford Township	3,161
Hudson Township	11,635	Rapid River Public Schools	4,204
Hulbert Township	5,000	Sault Area Public Schools	82,316
Ishpeming Area Public Schools	4,204	Sault Ste. Marie, City of	421,429
JKL Bahweting Anishnabe Academy	8,000	Schoolcraft County	7,000
Kinross Charter Township	83,500	Schoolcraft County Sheriff	16,000
Lake Superior State University	98,437	St. Ignace Area Schools	35,849
LaSalle High School	3,000	St. Ignace Rec & Comm Center	37,000
Les Cheneaux Comm Schools	17,500	St. Ignace Township	20,000
Luce County Sheriff Department	17,000	St. Ignace, City of	277,862
Mackinac County	10,000	Superior Central Schools	5,500
Mackinac County Probate	17,500	Thompson Township	10,941

Source: Sault Ste. Marie Tribe of Chippewa.