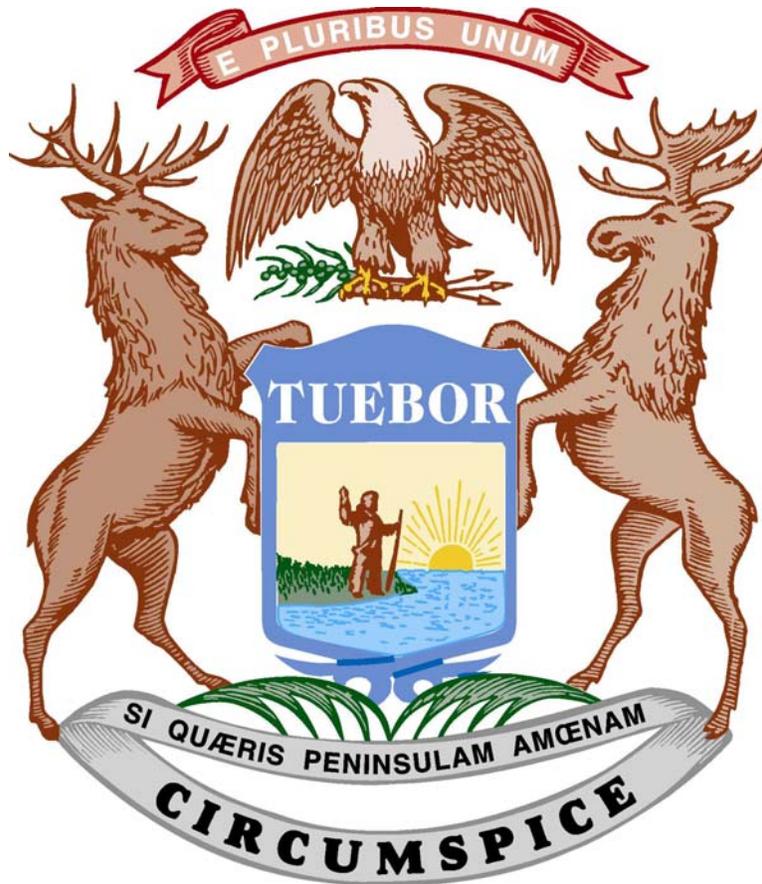


Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards FY 2003



Prepared by
Tax Analysis Division
Bureau of Tax and Economic Policy
Michigan Department of Treasury

Required by Section 993 (5) of Public Act 161 of 2003.

**Receipts and Distribution of Indian Casino Revenue
by Local Revenue Sharing Boards Report
FY 2003**

Section 993 (5) of Public Act 161 of 2003 requires Treasury to report to the House and Senate Appropriations Committees 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. The Local Revenue Sharing Board'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.

Under both the 1993 and 1998 Compacts, nine tribes operate casinos in Michigan. Six of those nine tribes provided data regarding their semi-annual payments to the local units of government (the Hannahville Indian community, Keweenaw Bay Tribal Community and Lac Viex Desert Band of Lake Superior Indians did not respond to our request to provide information for this report). For the three tribes who did not provide receipts and disbursement information on their payment to local units, their FY 2003 total payments figures were obtained from the Michigan Gaming Control Board (MGCB) website (data downloaded on 09/27/04 from site at http://www.michigan.gov/documents/2_percent_Payments_76617_7.pdf).

For fiscal year 2003, the nine tribes operating casinos in Michigan made total payments of \$16.9 million to local units of government.

Acknowledgements

This report was prepared by Denise T. Heidt under the direction of Howard Heideman, Director of Tax Analysis Division, Bureau of Tax and Economic Policy.

Table 1
Indian Casinos Revenue to Local Governments
FY 1994 to FY 2003

Tribes	1994	1995	1996	1997	1998
Bay Mills	\$30,218	\$179,352	\$358,282	\$388,091	\$471,124
Grand Traverse	\$369,552	\$541,252	\$829,460	\$1,168,407	\$1,699,952
Hannahville	\$220,035	\$293,201	\$334,616	\$353,091	\$347,644
Keweenaw Bay	\$206,001	\$360,407	\$391,579	\$510,129	\$467,178
Lac Vieux Desert	\$94,985	\$131,946	\$152,551	\$291,061	\$308,392
Little River	\$0	\$0	\$0	\$0	\$0
Little Traverse Bay	\$0	\$0	\$0	\$0	\$0
Saginaw Chippewa	\$1,696,111	\$3,388,876	\$4,132,220	\$5,493,602	\$6,659,672
Sault Ste. Marie	\$984,321	\$1,730,169	\$2,030,778	\$1,834,309	\$2,123,093
Total Payments	\$3,601,223	\$6,625,204	\$8,229,486	\$10,038,690	\$12,077,054

Tribes	1999	2000	2001	2002	2003
Bay Mills	\$481,454	\$478,992	\$488,297	\$532,809	\$528,220
Grand Traverse	\$1,830,855	\$1,799,013	\$1,915,279	\$2,040,614	\$1,882,910
Hannahville *	\$554,543	\$592,396	\$632,746	\$694,402	\$707,666
Keweenaw Bay *	\$503,557	\$555,265	\$559,185	\$619,229	\$624,199
Lac Vieux Desert *	\$307,166	\$336,036	\$350,243	\$399,487	\$546,227
Little River	\$94,349	\$1,189,043	\$1,484,142	\$1,715,218	\$1,955,582
Little Traverse Bay	\$78,536	\$518,783	\$839,415	\$978,898	\$1,074,524
Saginaw Chippewa	\$7,479,043	\$7,353,827	\$7,150,869	\$7,683,494	\$7,716,455
Sault Ste. Marie	\$2,211,316	\$2,033,373	\$2,109,334	\$1,932,658	\$1,913,192
Total Payments	\$13,540,820	\$14,856,728	\$15,529,511	\$16,596,810	\$16,948,975

Source:

- . Data from 1994 through 2002 (and 2003 for tribes with *) downloaded on 09/27/04 from Michigan Gaming Control Board (MGCB) webpage: http://www.michigan.gov/documents/2_percent_Payments_76617_7.pdf
- . Data for 2003 from Tribes and Local Revenue Sharing Boards.

Prepared By: Tax Analysis Division, Bureau of Tax and Economic Policy, Michigan Department of Treasury

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Table 2
Indian Casinos Revenue to Local Governments
FY 2003 Receipts

<u>Tribes</u>	FY 2003		
	<u>1st Semi-Annual Payment</u>	<u>2nd Semi-Annual Payment</u>	<u>Total Payments</u>
Bay Mills	\$234,051	\$294,169	\$528,220
Grand Traverse	\$881,285	\$1,001,625	\$1,882,910
Hannahville *	n.a.	n.a.	\$707,666
Keweenaw Bay *	n.a.	n.a.	\$624,199
Lac Vieux Desert *	n.a.	n.a.	\$546,227
Little River	\$872,250	\$1,083,332	\$1,955,582
Little Traverse Bay	\$470,510	\$604,014	\$1,074,524
Saginaw Chippewa	\$4,035,312	\$3,681,143	\$7,716,455
Sault Ste. Marie	\$806,599	\$1,106,593	\$1,913,192
Total Payments	\$7,300,008	\$7,770,875	\$16,948,975

Note:

* Data not provided by Indian tribe. Total payment data obtained from MGCB website:

http://www.michigan.gov/documents/2_percent_Payments_76617_7.pdf

Source:

. Native American Tribes and Local Revenue Sharing Boards.

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Table 3
Indian Casinos Revenue to Local Governments
FY 2003 Receipts and Distribution

<u>Receipts</u>	<u>Bay Mills</u>	<u>Saginaw Chippewa</u>
1 st Semi-Annual Payment	\$234,051	\$4,035,312
2 nd Semi-Annual Payment	\$294,169	\$3,681,143
Total	\$528,220	\$7,716,455
 <u>Distribution</u>		
Total	\$528,220	\$7,716,455
Ambulance Service	\$132,055	
Chippewa County	132,055	
Superior Township	132,055	
Bay Mills Twp.	132,055	
Beal City Schools		\$167,768
Chippewa Hills Schools		49,706
Chippewa Township		51,481
City of Mt. Pleasant		662,665
Deerfield Twp, Isabella Co.		71,501
Denver Twp, Isabella Co.		243,301
Fremont Township		15,000
Isabella County		3,326,334
Isabella Gratiot RESD		28,689
Isabella Township		40,501
Mt. Pleasant Public Schools		1,998,535
Nottawa Twp, Isabella Co.		48,582
Sherman Township		10,000
Shepherd Public Schools		389,244
Union Township		410,250
Wise Twp, Isabella Co.		202,896

Source: Bay Mills Indian Community;
Saginal Chippewa Indian Tribe.

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Table 4 Indian Casinos Revenue to Local Governments FY 2003 Receipts and Distribution

<u>Receipts</u>	<u>Grand Traverse</u>		
1 st Semi-Annual Payment	\$881,285		
2 nd Semi-Annual Payment	\$1,001,625		
Total	\$1,882,910	Total Distribution	1,882,910
Addiction Treatment Services, Inc./Traverse City (TC) City Comm.	\$15,000	GT Co. for Conservation Resource Alliance/GT Co. Bd. Of Comm.	\$30,000
Alba Fire Dept./Chestonia Twp.	48,000	Gt. Co. Bd. Of Comm/City Opera House Heritage Assoc.	10,000
Alba Pub. School	14,600	Inland Seas Education Ass./Suttons Bay Twp Bd.	6,100
American Veterans Post 114/Village of Elk Rapids	20,000	Leelanau Co. Comm. On Aging/Leelanau Co. Bd. Of Comm.	12,400
Beaver Island Community School	10,000	Leelanau Co. Family Coord. Council/Leelanau Co. Bd. Of Comm.	20,000
Beaver Island Emergency Medical Service	25,000	Leelanau Co. Gov. Sheriff's Office	13,000
Beaver Island Rural Health Ctr./St. James Twp & Peaine Twp Bds	25,000	Leelanau Co. Planning & Community Dev.	28,000
Benzie Co. Rd Commission	22,000	Leelanau Co. Prosecutor's Office	20,000
Benzie Co. Sheriff's Office	60,000	Leelanau Co. Rd. Comm.	135,000
Boyne City P.S. Title VII Program	54,000	Leelanau Conservancy/Leelanau Co. Bd. Of Comm.	20,000
Boys & Girls Club of Grand Traverse/Traverse City City Comm.	30,000	Michael's Place/Garfield Twp Board	7,500
Charlevoix Co. Bd. Of Commissioner - GIS Dpt.	20,000	Mt. Holiday/GT Co. Bd. Of Comm.	20,000
Charlevoix Co. Humane Society/Charlevoix Co. Bd. Of Comm.	4,400	Northport Pub. School	52,000
Charlevoix Co. Rd. Commission	4,000	Overlook Resources/Traverse City City Comm.	40,000
Charlevoix Co. Sheriff's Office	9,400	Planned Parenthood, N. MI/Traverse City City Comm.	8,000
Charlevoix Pub. Schools	7,725	Scenic Trails Co. Boys Scouts of America/E. Bay Charter Twp	23,000
Charlevoix Pub. Schools, Title VII Program	24,000	Senior Companion Program/Garfield Twp Bd.	10,000
Child & Family Services of NW MI/Leelanau Co. Bd. Of Comm.	22,352	St. Mary School of Charlevoix/City of Charlevoix	9,000
Child Guidance, Inc./Grand Traverse (GT) Co. Bd. Of Comm.	25,000	St. Mary School, Lake Leelanau/Suttons Bay Twp. Bd.	43,100
Child Guidance, Inc./Women's Resource Ctr./TC Pub. Schools	15,000	Suttons Bay Area Pub. Library/Suttons Bay Twp. Bd.	5,100
City of Traverse City Fire Dept.	225,000	Suttons Bay Boxing Club/Village of Suttons Bay	18,000
Clinch Park Zoo/City of Traverse City	10,000	Suttons Bay Police Dept./Village of Suttons Bay	20,000
E. Jordan Emergency Medical Services/City of East Jordan	12,408	Suttons Bay Pub. Schools	115,286
E. Jordan Pub. Schools, Title VII Program	14,000	Suttons Bay-Bingham Fire & Rescue Dept.	45,000
Elk Rapids Police Dept.	4,600	TART Trails, Inc./GT Co. Bd. Of Comm.	50,000
Elk Rapids Pub. Schools	19,000	Third Level Crisis Intervention Ctr./TC City Comm.	10,000
Elk Rapids Sports Boosters/Public Schools	4,450	Traverse City Area Pub. Schools	6,000
Fife Lake Pub. Library/Fife Lake Twp. Bd.	32,554	Traverse City Area Pub. Schools, Central High	13,000
Forest Area Pub. Schools	19,000	Traverse City Area Pub. Schools, Child Dev. Ctr.	5,000
Foster Grandparent Program/Charter Twp. Of Garfield	10,000	Traverse City Area Pub. Schools, Indian Education	65,000
Frankfort High School	2,750	Traverse City Area Pub. Schools, Oak Park Elementary	5,000
Frankfort Police Dept.	2,800	Traverse City Area Pub. Schools, W. Junior High	5,000
Goodwill Ind. Of N MI/GT Co. Bd. Of Comm.	25,000	Traverse City At-Risk Boxing/Garfield Twp Bd.	11,000
Grand Traverse County	20,000	Traverse City Century Club/Traverse City Area Pub. Schools	14,110
Grass River Natural Area, Inc./Co. of Antrim	7,500	Village of Bellaire	10,000
GT Area Comm Living Manag. Corp./GT Co. Bd. Of Comm.	21,775	Village of Suttons Bay	35,000
GT Area Catholic Schools/Traverse Bay Area ISD	15,000	Women's Resource Ctr. for the GT Area/TC city	25,000
		YouthFriends/Leelanau Co. Bd. Of Comm.	17,000

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

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Table 5
Indian Casinos Revenue to Local Governments
FY 2003 Receipts and Distribution

<u>Receipts</u>	<u>Little River</u>		
1 st Semi-Annual Payment	\$872,250		
2 nd Semi-Annual Payment	\$1,083,332		
Total *	\$1,955,582	Total Distribution *	\$1,900,488
Bear Lake/KND/Onkama Schools	\$90,000	Maple Grove Township	\$9,000
City of Manistee	73,500	Marilla Township	5,500
City of Manistee Fire Department	19,330	Normal Township Community Center	20,000
Cleon Township	12,000	Onkama Township	37,465
Kaleva Norman Dickson/Wellston	29,000	Pleasanton Township Parks & Rec.	9,800
LRSB Expenses	99,245	Springdale Township	10,000
Manistee Area Public Schools	604,085	Stronach Township	31,000
Manistee Catholic Central School	65,000	Village of Bear Lake	6,845
Manistee Co. Ag. Society	15,000	Village of East Lake	15,000
Manistee Co. Blacker Airport	50,000	Village of Kaleva	19,000
Manistee Co. Circuit Court Family Div.	27,335	West Shore & Manistee ISD	50,000
Manistee Co. Firefighters Assoc.	100,000	West Shore Community College	88,700
Manistee Co. Sheriff Dept.	31,211	West Shore Medical Center	14,000
Manistee County	234,899		
Manistee ISD	59,891		
Manistee Township	73,682		

Note: * Due to a 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.

Prepared By: Tax Analysis Division, Bureau of Tax & Economic Policy, Michigan Department of Treasury

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Table 6
Indian Casinos Revenue to Local Governments
FY 2003 Receipts and Distribution

<u>Receipts</u>	<u>Little Traverse Bay</u>		
1 st Semi-Annual Payment	\$470,510		
2 nd Semi-Annual Payment	\$604,014		
Total	\$1,074,524	Total Distribution	1,150,667
Allied E.M.S.	\$94,000	HS/Alansons POP Warner Football	\$3,400
American Legion Post 281	6,000	Harbor Srpings Area Fire Department	17,000
American Red Cross - NLM Chapter	12,500	Hoops in Petoskey	20,000
Bay Bluffs - Emmet Co. Medical Care Facility	10,000	Junior Achiev. MI Great Lakes, Inc - NSO	12,000
Bear Creek Township	186,546	Lakeview Academy	99,213
Big Brothers Big Sisters of NW MI	5,000	Little Traverse Community Reads	1,500
Camp Dagget - Northern Cairn	21,000	LRSB Administration	800
CCE Central Dispath	65,545	Manna Project	10,000
Challenge Mountain	23,800	MSU Extension Emmet County	1,000
Charlevoix Conservation District	10,000	National Barrel Horse Association	500
Charlevoix County Sheriff's Office	1,500	Northern MI Hospital Foundation	5,000
Charlevoix Emmet Housing Coalition	10,000	Northerns Community Mediation	7,000
Child & Family Services of N.W. MI	6,000	Outdoor Lighting Forum	2,000
Christ Child Society of Northern MI	2,500	Pellston Fire Dept.	15,000
COATS	12,000	Petoskey Pop Warner Football	3,400
Community Free Clinic	27,664	Petoskey Runner Association	20,000
Emmet 20/20	5,000	Petoskey Speed Skating Club	2,100
Emmet County	31,200	Petoskey Youth Soccer Association	4,000
Emmet County Fire Fighters Association	21,100	Planned Parenthood Northern Michigan	1,000
Emmet County Search & Rescue	3,800	Resort Twp Parks & Rec Board	15,000
Emmet County Sheriff's Dept.	62,931	Resort-Bear Creek Fire Dept.	85,000
Emmet County Sheriff's Dept. SANE	39,269	RFC Firefighters	5,000
Friends of Petoskey Public Library	17,000	SEE- North	10,000
Friendship Centers of Emmet County	21,000	Springvale Township Fire Dept.	17,500
Great North Pop Warner Football/Cheer	2,500	St. Francis Xavier Grade School	6,000
Harbor Hall, Inc.	15,000	Tuscarora Township Police Dept.	10,000
Harbor Springs Little League Baseball	3,400	Village of Machinaw City	28,000
Harbor Springs (HS) SK8 Park	3,000	Village of Pellston	5,000
		Women's Resource Center	25,000

Source: Emmet County Local Revenue Sharing Board.

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Table 7
Indian Casinos Revenue to Local Governments
FY 2003 Receipts and Distribution

<u>Receipts</u>	<u>Sault Ste. Marie</u>		
1 st Semi-Annual Payment	\$806,599		
2 nd Semi-Annual Payment	\$1,106,593		
Total	\$1,913,192	Total Distribution	\$1,913,192
Alger County	\$5,000	Gladstone Area Schools	\$3,500
Alger County	5,000	Hiawatha Township	5,000
Alger County Sheriff's Department	16,000	Hulbert Township	5,000
Autrain Township	5,000	Inwood Township	5,000
Bahweting Elementary School	3,500	Lake Superior State University	115,397
Big Bay De Noc Schools	2,000	Les Cheneaux Community Schools	11,621
Brevort Township	20,001	Luce County - EUPSAR	1,859
Bruce Township	5,368	Luce County Sheriff Department	15,000
Burt Township	5,000	Mackinac County Probate Court	17,500
Charter Township of Kinross	35,000	Mackinac County Sheriff's Department	22,500
Chippewa County	109,544	Manistique Area Schools	3,269
Chippewa County - Animal Control	2,000	Maple Ridge Township	3,759
Chippewa County - MSU Extension	2,000	Marquette Area Public Schools	16,665
Chippewa County Court	30,000	Marquette County	14,411
Chippewa County Probate Court	7,500	Marquette County Sheriff's Department	6,000
Chippewa County Sheriff's Department	64,000	Mathais Township	2,000
City of Escanaba	23,000	Moran Township	15,000
City of Gladstone	2,000	Moran Township Schools	5,000
City of Manistique	13,000	Munising High School	7,000
City of Marquette	10,000	Munising Public Schools	28,800
City of Munising	5,000	Munising Township	17,719
City of Sault Ste. Marie	371,840	Negaunee Public Schools	6,000
City of St. Ignace	359,968	Northern Michigan University	13,150
Clark Township	16,000	Pickford Township	11,310
Consolidated Community Schools	84,770	R.J. Wallis Elementary School	7,000
County of Schoolcraft	5,000	Sault Area Public Schools	81,645
Delta County	5,500	Schoolcraft County	54,695
Delta County Sheriff's Department	16,000	St. Ignace Area Schools	32,553
Detour Area Schools	4,311	St. Ignace Fire Department	25,000
Detour Village	10,310	St. Ignace Township	20,000
Drummond Island Township	10,311	Sugar Island Township	31,948
E.U.P. Intermediate School District - SSM	13,039	Thompson Township	10,000
Engadine Consolidated Schools	5,311	Township of Manistique	7,000
Escanaba Area Schools	1,000	Trout Lake Township	6,310
Garfield Township	10,311	Village of Garden	1,000

Source: Sault Ste. Marie Tribe of Chippewa Indians.

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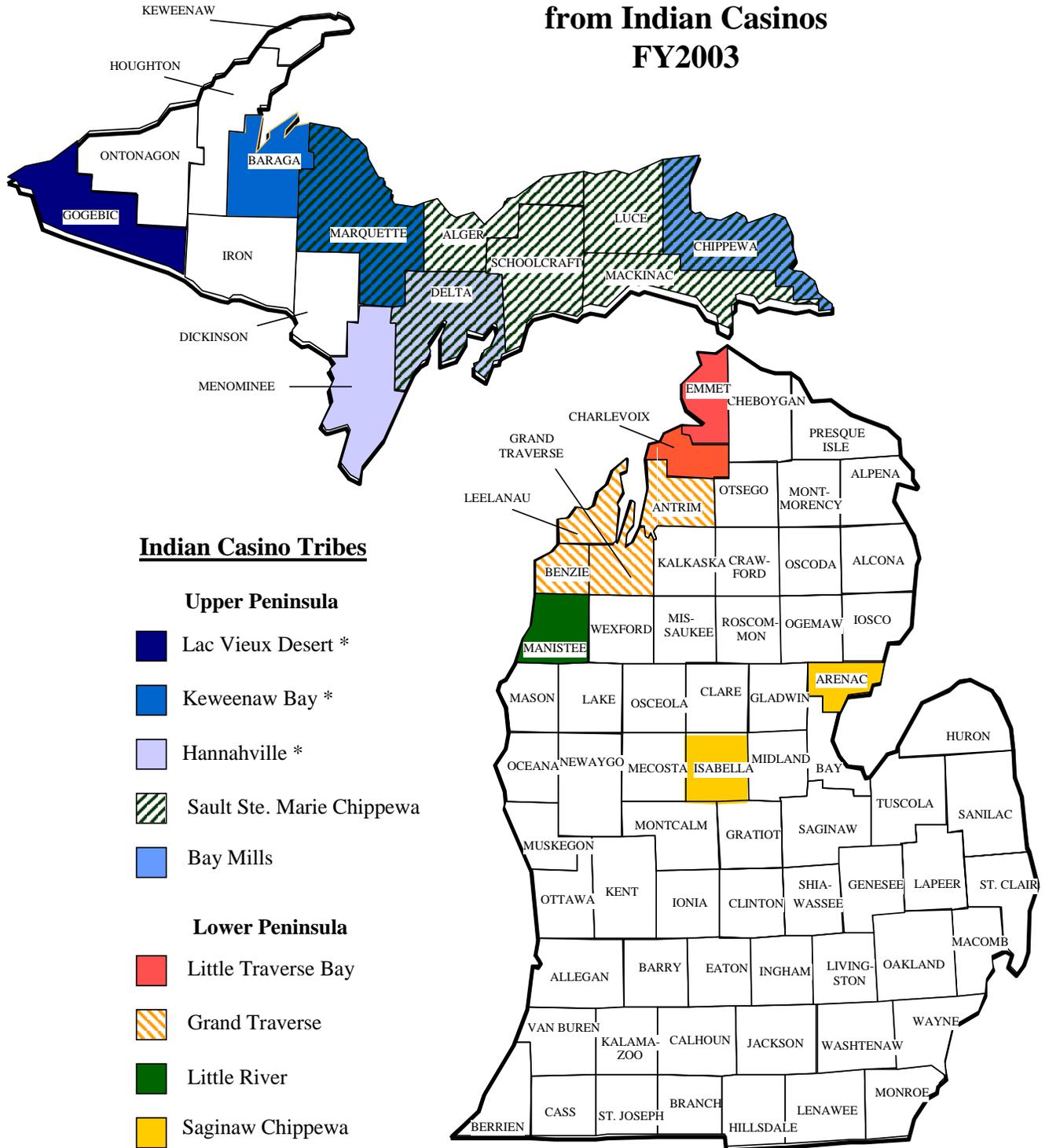
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Counties Receiving Payments from Indian Casinos FY2003



* Counties receiving aid in FY 02 (FY 03 data not provided by tribes) .