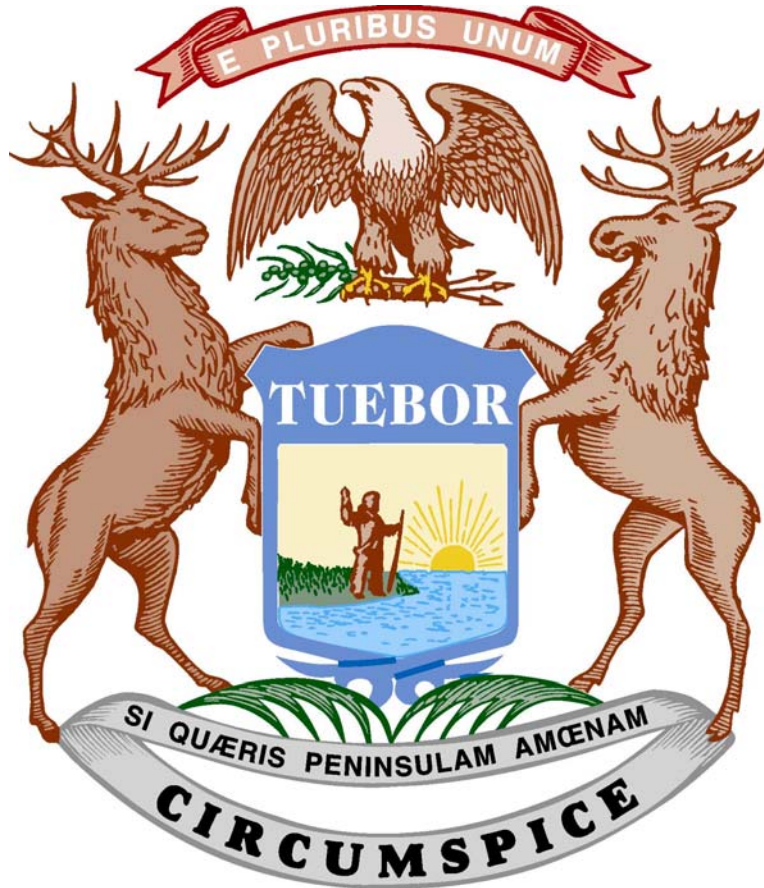


Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards FY 2002



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

Required by Section 993 (5) of Public Act 528 of 2002.

**Receipts and Distribution of Indian Casino Revenue
by Local Revenue Sharing Boards Report
FY 2002**

Section 993 (5) of Public Act 528 of 2002 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, payments are to be made semi-annually. The Saginaw Chippewa tribe, however, has not provided the Michigan Gaming Board Commission with information on all their payments made to the local units of government in 2002. Currently there are nine tribes with casinos in operation.

For fiscal year 2002, data provided by the nine tribes show a total of \$12.7 million paid to local units of government.

Acknowledgements

This report was prepared by Denise T. Heidt under the direction of Howard Heideman, Director of Tax Policy Analysis, Office of Revenue and Tax Analysis. Richard Sheaffer of the Michigan Gaming Control Board provided data.

Table 1
Indian Casinos Revenue to Local Governments
FY 1994 to FY 2002

Tribes	1994	1995	1996	1997	1998	1999	2000	2001	2002
Bay Mills	\$30,218	\$179,352	\$358,282	\$388,091	\$471,124	\$481,454	\$478,992	\$488,297	\$532,809
Grand Traverse	\$369,552	\$541,252	\$829,460	\$1,168,407	\$1,699,952	\$1,830,855	\$1,799,013	\$1,915,279	\$2,012,814
Hannahville	\$220,035	\$293,201	\$334,616	\$353,091	\$347,644	\$554,543	\$592,396	\$632,746	\$694,902
Keweenaw Bay	\$206,001	\$360,407	\$391,579	\$510,129	\$467,178	\$503,557	\$555,265	\$583,549	\$594,198
Lac Vieux Desert	\$94,985	\$131,946	\$152,551	\$291,061	\$308,392	\$307,166	\$336,036	\$350,243	\$400,465
Little River	\$0	\$0	\$0	\$0	\$0	\$94,349	\$1,189,043	\$1,484,142	\$1,715,218
Little Traverse Bay	\$0	\$0	\$0	\$0	\$0	\$78,536	\$518,783	\$839,415	\$978,898
Saginaw Chippewa	\$1,696,111	\$3,388,876	\$4,132,220	\$5,493,602	\$6,659,672	\$7,479,043	\$7,353,827	\$7,150,869	\$3,739,146 *
Sault Ste. Marie	\$984,321	\$1,730,169	\$2,030,778	\$1,834,309	\$2,123,093	\$2,211,316	\$2,033,373	\$2,109,334	\$2,047,484
Total Payments	\$3,601,223	\$6,625,204	\$8,229,486	\$10,038,690	\$12,077,054	\$13,540,820	\$14,856,728	\$15,553,875	\$12,715,934

Note:

* Tribe has provided the MGCB with partial list of all payments received by local units during the fiscal year.

Source: Michigan Gaming Control Board (MGCB).

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Table 2
Indian Casinos Revenue to Local Governments
FY 2002 Receipts

<u>Tribes</u>	FY 2002		
	<u>1st Semi-Annual Payment</u>	<u>2nd Semi-Annual Payment</u>	<u>Total Payments</u>
Bay Mills	\$235,111	\$297,697	\$532,809
Grand Traverse	\$923,909	\$1,088,905	\$2,012,814
Hannahville	\$321,349	\$373,553	\$694,902
Keweenaw Bay	\$394,362	\$199,836	\$594,198
Lac Vieux Desert	\$166,803	\$233,662	\$400,465
Little River	\$728,728	\$986,491	\$1,715,218
Little Traverse Bay	\$434,105	\$544,793	\$978,898
Saginaw Chippewa	\$3,739,146	\$0 *	\$3,739,146
Sault Ste. Marie	\$820,243	\$1,227,241	\$2,047,484
Total Payments	\$7,763,755	\$4,952,179	\$12,715,934

Note:

* Data not provided by Indian tribe to the MGCB.

Source: Michigan Gaming Control Board (MGCB).

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Table 3
Indian Casinos Revenue to Local Governments
FY 2002 Receipts and Distribution

<u>Receipts</u>	<u>Bay Mills</u>	<u>Lac Vieux Desert</u>	<u>Little River</u>	<u>Little Traverse Bay</u>
1 st Semi-Annual Payment	\$235,111	\$166,803	\$728,728	\$434,105
2 nd Semi-Annual Payment	\$297,697	\$233,662	\$986,491	\$544,793
Total	\$532,809	\$400,465	\$1,715,218	\$978,898

<u>Distribution</u>				
Total	\$532,809	\$400,465	\$1,715,218	\$978,898

Ambulance Service	\$133,202
Chippewa County	\$133,202
Superior Township	\$133,202
Bay Mills Twp.	\$133,202

Bruce Crossing Volunteer Fire Dept.	\$5,000
Gogebic County	\$25,000
Gogebic Cty Sheriff Dept	\$1,250
Gogebic/Ontonagon Inter. School District	\$26,211
McMillan Twp.	\$85,543
Wakefield Twp.	\$45,000
Watersmeet Schools	\$1,514
Watersmeet Township	\$210,947

Manistee County Treasurer \$1,715,218

Emmet County \$978,898

Source: Michigan Gaming Control Board (MGCB).

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Table 4
Indian Casinos Revenue to Local Governments
FY 2002 Receipts and Distribution

<u>Receipts</u>	<u>Grand Traverse</u>		
1 st Semi-Annual Payment	\$923,909		
2 nd Semi-Annual Payment	\$1,088,905		
Total	\$2,012,814		
<u>Distribution</u>			
Total	\$2,012,814		
Addiction Treatment Services	\$9,000	Grand Traverse Area Catholic Schools	\$40,000
American Veterans Post 114	\$15,000	Grand Traverse Community Living Mngt	\$21,776
Antrim Conservation District	\$10,000	Grand Traverse Conservation District	\$20,000
Antrim County Commission on Aging	\$55,000	Grand Traverse County	\$10,000
Banks Township Fire Department	\$28,000	Grand Traverse County GIS Department	\$15,000
Beaver Island Community Schools	\$10,000	Great Lakes Children's Museum	\$14,980
Beaver Island Lighthouse School	\$9,000	Hayes Township	\$10,000
Benzie County Sheriff Department	\$15,000	Junior Achievement of the MI Great Lakes	\$8,500
Bertha Vos Elementary PTO	\$5,000	Leelanau County Office of Emergency Mngt	\$33,382
Big Brothers/Big Sisters of NW- MI	\$20,000	Leelanau County Road Commission	\$120,080
Blair Township EMS	\$10,000	Leelanau County Sheriff	\$24,400
Botanical Garden Society of NW-MI	\$15,000	Leelanau Township Fire Department	\$7,803
Boyne City Public Schools	\$29,000	Leelanau Youth Soccer Organization	\$15,000
Boys and Girls Clubs of Grand Traverse	\$20,000	Milton Township	\$40,500
Central Lake Public Schools	\$18,116	Milton Twp Kewadin Native American Youth Prog.	\$33,553
Challenge Mountain of Waloon Hills Inc	\$17,378	Northport Public Schools	\$76,800
Charlevoix County	\$35,000	Northwest Michigan Human Services Agency Inc.	\$3,000
Charlevoix County Humane Society	\$8,000	Osteo Champs Committee	\$9,000
Charlevoix Public Schools	\$33,925	Overlook Resources Inc.	\$50,000
Cherry Knoll Children's Center	\$4,000	Project Graduation 2003	\$6,000
City of Frankfurt	\$37,913	Senior Companion Program	\$20,000
City of Traverse City	\$15,000	St. Francis High School Library	\$8,000
Crystal Lake Elementary	\$27,500	St. Mary's School-Lake Leelanau	\$17,000
Eagletown American Legion Post #120	\$68,088	Suttons Bay Public Schools	\$216,447
East Jordan Emergency Services	\$20,000	TBAISD Tech Center	\$25,000
East Jordan Public Schools	\$18,000	Traverse City Area Public Schools	\$128,430
Elk Rapids Fire Department	\$21,878	Traverse City at Risk Boxing	\$16,000
Elk Rapids Public Schools	\$68,000	Traverse City Fire Dept.	\$225,000
Ellsworth Community Schools	\$5,271	Traverse City Police Dept.	\$15,000
Forest Area Public Schools	\$27,000	Village of Beulah/Beulah Public Library	\$3,405
Foster Grandparent Program	\$10,000	Village of Suttons Bay	\$16,800
Frankfort-Elberta Area Schools	\$7,300	Whitewater Township	\$32,090
Frankfort Fire Department	\$20,000	Women's Resource Center	\$17,500

Source: Michigan Gaming Control Board (MGCB).

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Table 5
Indian Casinos Revenue to Local Governments
FY 2002 Receipts and Distribution

<u>Receipts</u>	<u>Hannaville</u>	
1 st Semi-Annual Payment	\$321,349	
2 nd Semi-Annual Payment	\$373,553	
Total	\$694,902	
 <u>Distribution</u>		
Total	\$694,902	
Bark River Township	\$49,300	Harris Twp. \$91,600
Bark River/Harris School	\$11,000	M & M Chptr of American Red Cross \$12,000
Bay de Noc Comm. College	\$34,975	Menominee Co. EDC \$9,100
Carney-Nadeau Public Schools	\$10,000	Menominee Co. Historical Society \$4,042
Cedarville Twp. Vol. Fire Dept.	\$6,000	Menominee Co. Road Comm. \$100,500
Central U.P. Chapter of America	\$10,000	Menominee Co. Sheriff Dept. \$34,650
City of Gladstone	\$6,883	Meyer Township \$2,000
City of Menominee	\$3,367	Nadeau Township \$2,098
City of Stephenson	\$5,000	Neighborhood Family Centers \$21,472
Delta County	\$31,319	North Central Area School District \$10,400
Delta County Road Comm.	\$67,500	North Menominee County Comm. \$25,650
Delta/Menominee Public Health	\$17,500	OSF St. Francis Hospital Foundation \$5,000
Delta/Schoolcraft ISD	\$2,000	Village of Garden \$3,000
Escanaba Public Safety	\$60,000	Wells Township \$7,500
Faithorn Township	\$4,413	West Bagley Homemakers Club \$2,933
Gourley Township	\$26,500	To be determined \$17,200

Source: Michigan Gaming Control Board (MGCB).

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

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Table 6
Indian Casinos Revenue to Local Governments
FY 2002 Receipts and Distribution

<u>Receipts</u>	<u>Keweenaw Bay</u>	<u>Saginaw Chippewa</u>
1 st Semi-Annual Payment	\$394,362	\$3,739,146
2 nd Semi-Annual Payment	\$199,836	\$0 *
Total	\$594,198	\$3,739,146
<u>Distribution</u>		
Total	\$594,198	\$3,739,146
Baraga Co. Treasurer	\$203,248	Beal City Schools \$107,122
Baraga Twp.	\$10,000	Chippewa Hills Schools \$42,900
City of Ishpeming	\$25,000	Chippewa Township \$166,490
City of Marquette	\$20,000	City of Mt. Pleasant \$611,075
City of Negaunee	\$100,000	Deerfield Twp, Isabella Co. \$11,000
Forsyth Twp.	\$5,000	Denver Twp, Isabella Co. \$174,000
L'Anse Twp. Tribal Members Taxes	\$702	Isabella County \$1,894,034
Marquette Co.	\$37,535	Isabella Gratiot RESD \$14,345
Marquette Co. DARE program	\$49,101	Isabella Township \$21,000
Negaunee Twp.	\$56,200	Mt. Pleasant Public Schools \$599,616
Powell Township	\$1,000	Nottawa Twp, Isabella Co. \$11,000
Tilden Township	\$10,000	Shepherd Public Schools \$75,564
Village of Baraga Snow Groomer	\$24,373	Wise Twp, Isabella Co. \$11,000
Village of Baraga (PILT)	\$6,270	
Village of Lanse	\$9,568	
Village of Baraga (Shelter Home)	\$20,000	
West Branch Twp.	\$16,200	

Note:

* Data not provided by Indian tribe to the MGCB.

Source: Michigan Gaming Control Board (MGCB).

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Table 7
Indian Casinos Revenue to Local Governments
FY 2002 Receipts and Distribution

<u>Receipts</u>	<u>Sault Ste. Marie</u>		
1 st Semi-Annual Payment	\$820,243		
2 nd Semi-Annual Payment	\$1,227,241		
Total	\$2,047,484		
 Distribution 			
Total	\$2,047,484		
Alger County	\$26,000	Inwood Township	\$18,413
Autrain Township	\$5,000	Kinross Township	\$35,000
Bay Mills Township	\$18,950	Lake Superior State University	\$155,146
Big Bay De Noc Schools	\$2,000	Les Cheneaux Community Schools	\$5,000
Burt Township	\$5,000	Luce County Sheriff Dept.	\$17,000
Chippewa County	\$172,530	Mackinac County	\$73,200
City of Escanaba	\$28,464	Mackinac Island	\$19,500
City of Manistique	\$13,664	Manistique Township	\$7,000
City of Marquette	\$10,000	Marquette County	\$21,931
City of Munising	\$5,000	Michigan State University	\$5,000
City of Sault Ste. Marie	\$582,024	Munising Public Schools	\$20,000
City of St. Ignace	\$359,793	Munising Township	\$10,000
Clark Township	\$17,000	Northern Mi. University	\$15,000
Consolidated Schools	\$50,000	Rudyard Area Schools	\$10,000
Delta County	\$14,300	Sault Area Public Schools	\$80,316
Delta County Sheriff's Department	\$8,000	Schoolcraft County	\$5,000
Detour Area Schools	\$5,000	Schoolcraft County/Sheriff Dept	\$19,000
Drummond Island Twp.	\$3,991	St. Ignace Twp.	\$64,500
Engadine Consolidated Schools	\$17,200	St. Ignace Area Schools	\$52,391
EUP Intermediate Schools-Sault Ste. Marie	\$7,671	St. Ignace Fire Dept.	\$12,500
Garden Township	\$13,000	St. Ignace Township Clerk	\$13,000
Garfield Township	\$10,000	Trout Lake Township	\$5,000
Gladstone Area Schools	\$5,000	West Branch Township	\$4,000

Source: Michigan Gaming Control Board (MGCB).

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

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Counties Receiving Payments from Indian Casinos FY2002

