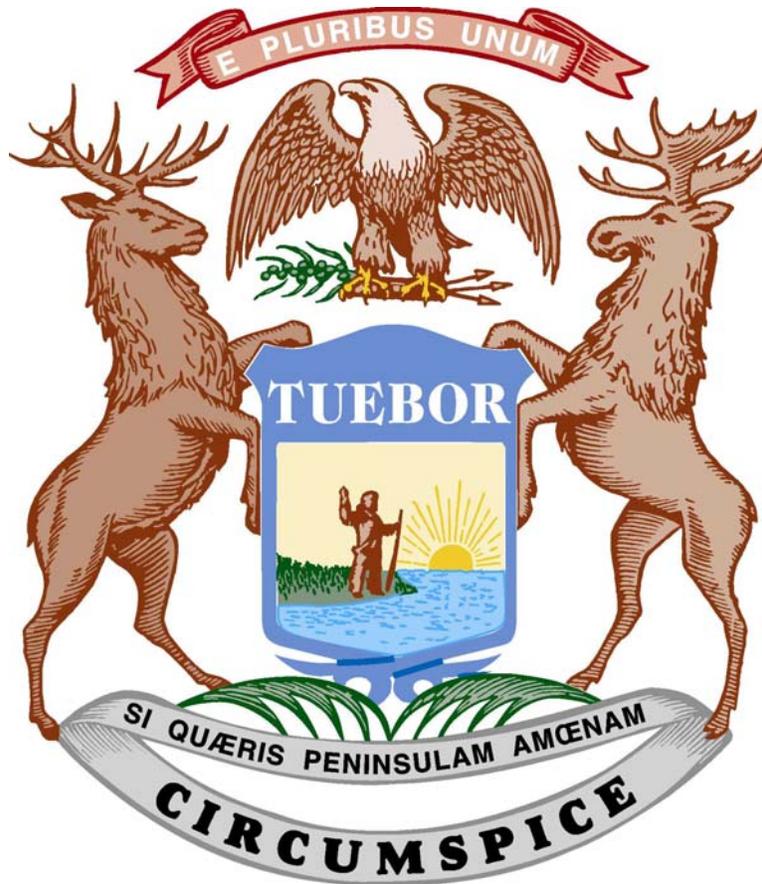


# Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards 2010



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

Required by Section 973 (5) of Public Act 191 of 2010.

**Receipts and Distribution of Indian Casino Revenue  
by Local Revenue Sharing Boards Report  
2010**

Section 973 (5) of Public Act 191 of 2010 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.

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 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.

In 2010, eleven tribes operated casinos in Michigan, under either the 1993 or 1998 Compact. Historical data from 1994 through 2009 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), 07/06/2011 release). The 2 percent payment information for 2010 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 2010, Native American Tribes operating casinos in Michigan have made total payments of \$260.6 million to local units of government. In 2010, those payments totaled \$26.1 million.

**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 editorial and secretarial assistance.

**Table 1**  
**Indian Casinos Revenue to Local Governments**  
**1994 to 2010**

<u>Year</u>	<u>Bay Mills 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>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	\$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	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	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	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	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	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	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	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	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	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	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	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	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	1,026,129	665,649	464,389	2,096,077	1,419,522	n.a.	n.a.	7,329,998	1,951,265	\$17,309,566
2008	669,908	1,714,510	1,080,135	640,649	431,465	1,902,156	1,294,721	n.a.	6,184,938	7,345,959	1,939,846	\$23,204,287
2009	595,261	1,740,662	1,006,300	618,503	411,763	1,668,233	1,133,075	1,933,683	6,228,653	6,730,619	1,750,245	\$23,816,997
2010	\$610,027	\$1,725,445	\$1,045,598	\$612,271	\$402,601	\$2,680,380	\$1,120,145	\$4,861,655	\$5,115,712	\$6,135,821	\$1,804,907	\$26,114,560
Total	\$8,198,263	\$26,401,934	\$11,495,744	\$9,226,669	\$5,960,376	\$21,465,381	\$12,120,349	\$6,795,338	\$17,529,303	\$109,584,063	\$31,854,231	\$260,631,650

Source:

. Data for 1994 through 2009: from Michigan Gaming Control Board (MGCB) webpage, 07/06/2011 version of 2% Payment to Local Governments table.

Data for 2010: 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**  
**2010 Receipts**

<b>Tribes</b>	<b>2010</b>		
	1 <sup>st</sup> Semi-Annual Payment	2 <sup>nd</sup> Semi-Annual Payment	Total Payments
Bay Mills	\$288,554	\$321,473	\$610,027
Grand Traverse	\$746,984	\$978,461	\$1,725,445
Hannahville	\$479,109	\$566,489	\$1,045,598
Keweenaw Bay	\$295,604	\$316,667	\$612,271
Lac Vieux Desert (1)	n.a.	n.a.	\$402,601
Little River	\$1,514,801	\$1,165,579	\$2,680,380
Little Traverse Bay	\$593,946	\$526,198	\$1,120,145
Nottawaseppi Huron Band (1)	n.a.	n.a.	\$4,861,655
Pokagon Band (1)	n.a.	n.a.	\$5,115,712
Saginaw Chippewa (2)	\$3,225,882	\$2,909,939	\$6,135,821
Sault Ste. Marie	\$786,869	\$1,018,038	\$1,804,907
<b>Total Payments</b>	<b>\$7,931,749</b>	<b>\$7,802,844</b>	<b>\$26,114,560</b>

**Note:**

- (1). Tribe or LRSB did not provide data on semi-annual payments, only on total payments for 2010.
- (2). Tribe did not provide requested data. Information obtained from following webpages (09/28/2011 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>

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

**Table 3**  
**Indian Casinos Revenue to Local Governments**  
**2010 Receipts and Distribution**

<u>Receipts</u>	<u>Bay Mills Indian Community</u>	<u>Nottawaseppi Huron Band (*)</u>
1 <sup>st</sup> Semi-Annual Payment	\$288,554	n.a.
2 <sup>nd</sup> Semi-Annual Payment	\$321,473	n.a.
<b>Total</b>	<b>\$610,027</b>	<b>\$4,861,655</b>
<u>Distribution</u>		
<b>Total</b>	<b>\$610,027</b>	<b>\$4,861,655</b>
Bay Mills Township	\$152,507	
Superior Township	152,507	
Chippewa County	152,507	
Ambulance Service	152,507	
Athens Area Schools		\$89,745
Athens Township		148,535
Battle Creek Schools		28,169
Calhoun County Administration		420,321
Calhoun County ISD		485,019
Calhoun County Medical Care Facility		58,243
Calhoun County Office of Water Resources		1,596
Calhoun County Prosecutor		568
Calhoun County Road Commission		46,949
Calhoun County Senior Services Office		19,399
City of Battle Creek		131,457
City of Marshall		84,508
Emmett Charter Township		594,615
Harper Creek Community Schools		1,953,217
Kellogg Community College		290,009
Lakeview Schools		18,780
Marshall Public Schools		28,169
Marshall Township		140,847
Pennfield Schools		18,780
Union City Schools		18,780
Village of Athens		46,949
Willard Library		152,501
Administration		84,499

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

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

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

**Table 4**  
**Indian Casinos Revenue to Local Governments**  
**2010 Receipts and Distribution**

**Grand Traverse Band of  
Ottawa and Chippewa**

<u>Receipts</u>	<u>Indians</u>		
1 <sup>st</sup> Semi-Annual Payment	\$746,984		
2 <sup>nd</sup> Semi-Annual Payment	\$978,461		
<b>Total</b>	<b>\$1,725,445</b>	<b>Total Distribution</b>	<b>\$1,725,445</b>
Acme Township	\$125,350	Gov't to Gov't Agreement - Antrim Co.	\$12,775
Alba School	10,000	Gov't to Gov't Agreement - Benzie Co.	19,163
Antrim County Board of Commissioners	10,000	Gov't to Gov't Agreement - Charlevoix Co.	12,775
Antrim County Emergency Services	3,000	Gov't to Gov't Agreement - Leelanau Co.	63,875
Antrim County Sheriff's Office	2,499	Grand Traverse Co. Board of Cmmsnrs	413,511
Beaver Island Community School	13,000	Grand Traverse Emergency Srvcs Athrt	2,500
Benzie County Road Commission	4,000	GTB Administration	108,588
Benzie County Sheriff's Office	23,175	Hayes Township	10,000
Benzie Co. Solid Waste Dprtmnt	1,875	Leelanau Conservation District	2,400
Benzonia Township	5,000	Leelanau County Board of Cmmsnrs	59,930
Betsie Valley District Library	5,000	Mancelona Public Schools	9,854
Blair Township EMS	12,065	Milton Township	13,390
Boyne City Public Schools	21,643	Northport Public School	30,000
Boyne City Pub. Schls' Title VII	23,000	Northwest Academy	10,000
Central Grade School	2,000	Northwestern Michigan College	11,900
Charlevoix Police Department	15,000	Suttons Bay Bingham District Library	20,000
Charlevoix Pub. Schls' Title VII Program	22,000	Suttons Bay Bingham Fire & Rescue Athrt	50,000
Charter Township of Garfield	29,500	Suttons Bay Public Schools	100,021
Chestonia Township	25,000	Suttons Bay Township	45,550
City of Boyne City	45,000	Suttons Bay Bingham Fire & Rescue Athrt	29,000
City of Charlevoix	26,000	The Village of Bellaire	16,500
City of Frankfort	10,000	The Village of Thompsonville	10,000
East Jordan Emergency Medical Services	25,000	Torch Lake Township	12,823
East Jordan Public School	9,000	Traverse Bay Area ISD	10,000
Elk Rapids Public Schools	28,000	Traverse City Area Public Schools	103,500
Elk Rapids Township Fire Department	5,000	Village of Central Lake Police Dprtmnt	10,000
Empire Township	4,569	Whitewater Township	27,197
Frankfort City Fire Department	4,518		

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

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

**Table 5**  
**Indian Casinos Revenue to Local Governments**  
**2010 Receipts and Distribution**

<u>Receipts</u>	<u>Hannahville Indian Community</u>		
1 <sup>st</sup> Semi-Annual Payment	\$479,109		
2 <sup>nd</sup> Semi-Annual Payment	\$566,489		
<b>Total</b>	<b>\$1,045,598</b>	<b>Total Distribution</b>	<b>\$1,045,598</b>
Bay College	\$155,000	Nadeau Township	\$4,900
Delta County	318,813	Spalding Township	5,000
Menominee County	59,131	Wells Township	20,000
Menominee Co.Rd. Cmmssn	12,500	Community Action Agency	35,009
City of Escanaba	21,235	Bark River Harris School	26,850
City of Gladstone	40,000	Carney Nadeau Public School	5,000
City of Menominee	15,000	Escanaba Public Schools	3,956
Bark River Township	33,642	Gladstone Public Schools	51,914
Escanaba Township	12,500	Nah Tah Wahsh Pub. Schl Acdm	130,500
Gourley Township	11,016	North Central Area Schl Dstrct	28,639
Harris Township	7,725	Menominee County ISD	11,000
Maple Ridge Township	3,080	North Menominee Schools	23,988
Meyer Township	9,200		

Source: Hannahville Indian Community.

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

**Table 6**  
**Indian Casinos Revenue to Local Governments**  
**2010 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.	\$295,604
2 <sup>nd</sup> Semi-Annual Payment	n.a.	\$316,667
<b>Total</b>	<b>\$402,601</b>	<b>\$612,271</b>
 <b>Distribution</b>		
<b>Total</b>	<b>\$402,601</b>	<b>\$612,271</b>
Gogebic-Ontonagon ISD	\$8,129	
McMillan Township	40,000	
Stannard Township	5,000	
Watersmeet School	73,272	
Watersmeet Township	276,200	
Baraga Area Schools		\$71,614
Baraga County Treasurer		67,043
Baraga Township		49,617
Chocolay Township		151,600
City of Marquette		45,800
County of Marquette		81,700
Ishpeming School District		5,000
L'Anse Area Schools		45,545
L'Anse Township		4,476
Marquette Area Schools		7,000
Negaunee Township		22,498
North Star Public School		3,000
Sands Township		10,000
Skandia Township		10,000
Village Of Baraga		20,141
Village of L'Anse		17,238

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

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

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

**Table 7**  
**Indian Casinos Revenue to Local Governments**  
**2010 Receipts and Distribution**

<b>Receipts</b>	<b>Little River Band of Ottawa Indians</b>
1 <sup>st</sup> Semi-Annual Payment	\$1,514,801
2 <sup>nd</sup> Semi-Annual Payment	\$1,165,579
<b>Total *</b>	<b>\$2,680,380</b>
<b>Total Distribution *</b>	<b>\$3,147,172</b>
Arcadia Township	23,486
Bear Lake Twp. Fire & Rescue	23,400
City of Manistee	5,000
City of Manistee Police	18,600
City of Manistee Fire Department	25,200
Cleon Township Fire Dept.	12,547
Filer Charter Twp. Fire Dept.	8,320
Manistee Area Public Schools	1,526,783
Manistee Co. Ag. Society	28,000
Manistee Co. CMH	30,000
Manistee Co. Pros. Atty & Child Advocacy Ctr.	7,200
Manistee Co. Blacker Airport	8,000
Manistee Co. Road Commission	25,000
Manistee Co. Sheriff Dept.	28,339
Manistee Co. SSCENT	4,658
Manistee County	626,127
Manistee ISD	156,372
Manistee Township	137,456
Manistee Twp. Fire Dept.	8,000
Maple Grove Twp Fire Dept	10,541
Okenama Twp. Fire Dept.	36,269
Stronach Twp. Fire Dept.	1,200
Village of East Lake	13,665
West Shore Community College	231,542
West Shore Medical Center	54,336
Administrative fees, misc.	97,132

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. Also, payments in lieu of taxes grants in 2009 have been delayed due to pending bylaw changes that were adopted by the Revenue Sharing Board in January 2010.

Source: Manistee Local Revenue Sharing Board.

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

**Table 8**  
**Indian Casinos Revenue to Local Governments**  
**2010 Receipts and Distribution**

<u>Receipts</u>	<u>Little Traverse Bay Band of Odawa Indians</u>	<u>Pokagon Band of Potowatomi (*)</u>
1 <sup>st</sup> Semi-Annual Payment	\$593,946	n.a.
2 <sup>nd</sup> Semi-Annual Payment	\$526,198	n.a.
<b>Total</b>	<b>\$1,120,145</b>	<b>\$5,115,712</b>
<b>Total Distribution</b>	<b>\$1,572,018</b>	<b>\$5,115,712</b>
Bear Creek	\$141,480	
Carp Lake Twp	5,000	
City of Petoskey	51,000	
Emmet County	39,992	
Emmet Co. Sheriff's Dpt	40,743	
Emmet Co. Sheriff's Dpt - SANE	40,743	
North Central MI College	25,000	
Resort - Bear Creek Fire	58,332	
Resort Twp	70,654	
Springvale Twp	8,993	
Local Taxing Authority Administration	1,084,108 5,972	
Berrien County		\$730,879
New Buffalo Twp		827,062
New Buffalo City		358,166
Chikaming Township		179,083
Three Oaks Twp		179,083
Three Oaks Village		89,542
Grand Beach Village		35,817
Michiana Village		35,817
New Buffalo Area Schools		2,146,045
New Buffalo Library		54,818
Berrien RESA		270,957
Lake Michigan College		208,443

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.

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

**Table 9**  
**Indian Casinos Revenue to Local Governments**  
**2010 Receipts and Distribution**

<u>Receipts</u>	<u>Saginaw Chippewa Indian Tribe</u>		
1 <sup>st</sup> Semi-Annual Payment	\$3,225,882		
2 <sup>nd</sup> Semi-Annual Payment	\$2,909,939		
<b>Total</b>	<b>\$6,135,821</b>	<b>Total Distribution</b>	<b>\$6,135,821</b>
Arenac County	\$560,601	Isabella/Gratiot RESD	\$48,689
Arenac Twnshp	3,853	Lincoln Twnshp	3,853
Arenad Eastern Schl Dstrct	181,507	MasonTwnshp	5,808
AuGres Twnshp	22,853	Mt. Pleasant Public Schools	1,154,507
AuGres-Sims Schls Dstrct	88,616	Nottawa Township	71,079
Beal City Public Schools	38,843	Piconning Twnshp	14,853
Chippewa Hills Pblc Schls	50,720	Pinconning Area Schls	84,841
Chippewa Township	371,341	Shepherd Public Schools	427,211
City of AuGres	10,000	Sims Twnshp	3,853
City of Mt. Pleasant	1,046,028	SS & AuGres-Sims Schl Dst	101,292
City of Omer	13,086	Standish Twnshp	128,666
City Of Piconning	47,381	Turner Twnshp	17,824
Deep River Twnshp	3,853	Union Township	263,181
Deerfield Township	41,371	Village of Shepherd	10,043
Denver Township	41,371	Village of Twining	7,000
Isabella County	1,181,205	Whitney Twnshp	3,853
Isabella Township	41,371	Wise Township	45,271

Source: Saginaw Chippewa Indian Tribe website (09/28/2011 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>

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

**Table 10**  
**Indian Casinos Revenue to Local Governments**  
**2010 Receipts and Distribution**

<b>Sault Ste. Marie Tribe of Chippewa</b>			
<b>Receipts</b>	<b>Indians</b>		
1 <sup>st</sup> Semi-Annual Payment	\$786,869		
2 <sup>nd</sup> Semi-Annual Payment	\$1,018,038		
<b>Total</b>	<b>\$1,804,907</b>	<b>Total Distribution</b>	<b>\$1,804,907</b>
Alger County	\$10,000	Manistique Township	\$7,000
Alger County Sheriff's Office	35,000	Manistique, City of	20,000
Autrain Township	15,000	Maple Ridge Township	2,500
Bay De Noc Community College	21,000	Marquette Area Public Schools	10,000
Big Bay De Noc School	4,500	Marquette County	12,500
Brevort Township	1,000	Marquette, City of	10,000
Burt Township	6,000	McMillan Township	4,998
Chippewa County	51,111	Moran Township	3,000
Chippewa County Probate	7,500	Moran Township Schools	5,728
Chippewa County Sheriff Department	50,000	Munising Public Schools	41,379
Chippewa Township	15,000	Munising Township	10,000
Clark Township	20,619	Nah Tah Wahsk School Academy	44,728
Consolidated Community Schools	86,372	Negaunee Public Schools	3,000
Delta County Sheriff Department	16,000	North Star Academy	5,000
Drummond Island Township	5,800	Northern Michigan University	10,000
Engadine Consolidated Schools	11,500	Pickford Public Schools	9,661
Escanaba Area Public Schools	3,000	Pickford Township	24,389
Escanaba, City of	10,000	Rapid River Public Schools	3,000
Gladstone Area Public Schools	3,000	Rudyard Area Schools	12,900
Hendricks Township	6,000	Sault Area Public Schools	103,634
Hulbert Township	5,000	Sault Ste. Marie, City of	442,957
Ishpeming Area Public Schools	3,000	Schoolcraft County	8,401
JKL Bahweting School	2,500	Schoolcraft County Hospital	3,749
Kinross Charter Township	49,111	Schoolcraft County Sheriff	16,000
Lake Superior State University	102,911	St. Ignace Area Schools	24,400
Les Cheneaux Comm Schools	5,500	St. Ignace Rec & Comm Center	37,000
Luce County Sheriff Department	17,000	St. Ignace Township	31,000
Mackinac County Probate	17,500	St. Ignace, City of	284,049
Mackinac County Sheriff Dept.	22,500	Tahquamenon Area Schools	500
Manistique Area Public Schools	3,000	Three Lakes Academy	5,000
		Village of DeTour	2,010

Source: Sault Ste. Marie Tribe of Chippewa.

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