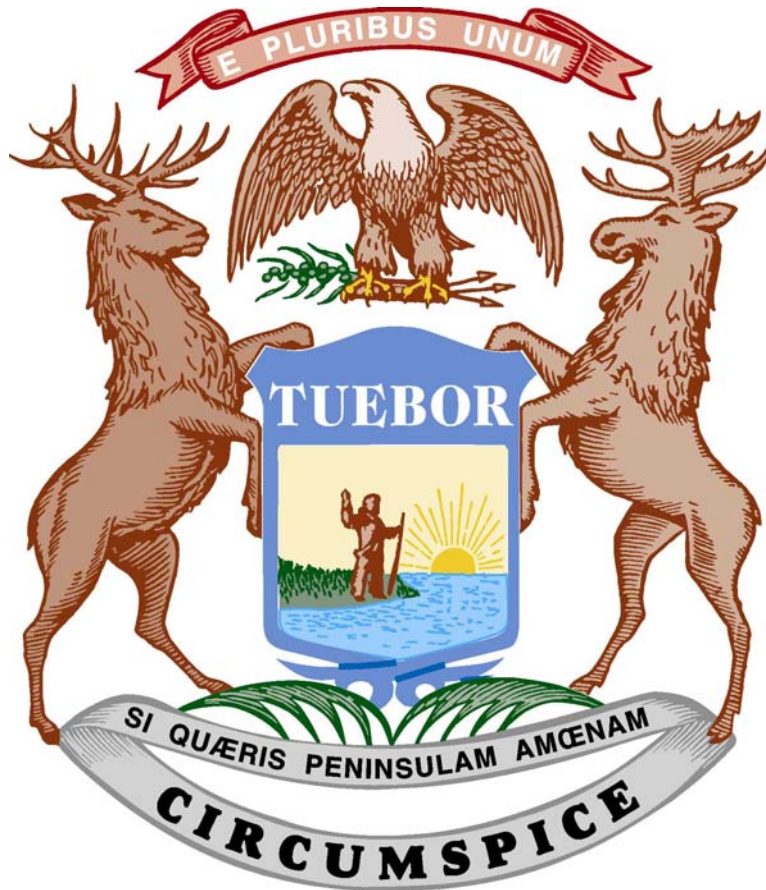


Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards 2005



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

Required by Section 973 (5) of Public Act 146 of 2005.

**Receipts and Distribution of Indian Casino Revenue
by Local Revenue Sharing Boards Report
2005**

Section 973 (5) of Public Act 146 of 2005 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 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. Historical data since 1994 was obtained from the Michigan Gaming Control Board (MGCB) website (http://www.michigan.gov/documents/2_percent_Payments_76617_7.pdf, 05/05/2006 release).

From 1994 through 2005, Native American Tribes operating casinos in Michigan have made total payments of \$151.8 million to local units of government. In 2005, those payments were over \$17 million.

Acknowledgements

This report was prepared by Denise T. Heidt under the direction of Howard Heideman, Director of the Tax Analysis Division, Bureau of Tax and Economic Policy. David Hicks from the Michigan Gaming Control Board provided research assistance. Diane Burton of the Tax Analysis Division provided editorial and secretarial assistance.

Table 1
Indian Casinos Revenue to Local Governments
1994 to 2005

<u>Year</u>	<u>Bay Mills</u>	<u>Grand Traverse</u>	<u>Hannahville</u>	<u>Keweenaw Bay</u>	<u>Lac Vieux Desert (1)</u>	<u>Little River</u>	<u>Little Traverse Bay</u>	<u>Saginaw Chippewa</u>	<u>Sault Ste. Marie</u>	<u>Total Payments</u>
1994	\$30,218	\$369,552	\$220,035	\$206,001	\$94,985	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.	2,993,176	1,710,403	6,184,974
1996	358,282	829,460	334,616	391,579	152,551	n.a.	n.a.	4,132,220	2,030,778	8,229,486
1997	388,091	1,168,407	353,091	510,129	282,522	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.	6,659,672	2,018,592	11,972,553
1999	481,454	1,830,855	554,543	503,557	307,166	94,349	78,536	7,479,043	2,114,801	13,444,305
2000	478,992	1,799,013	592,396	555,265	328,213	1,189,043	518,783	7,353,827	1,978,515	14,794,048
2001	488,297	1,908,023	632,746	583,549	350,243	1,484,142	839,415	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	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	7,716,455	1,913,192	17,060,152
2004	561,724	1,865,481	738,641	627,800	436,856	2,129,030	1,079,947	7,726,614	1,944,230	17,110,323
2005	572,540	1,887,741	931,032	673,472	421,387	2,103,663	1,131,564	7,732,270	1,960,729	17,414,398
Total	\$5,046,338	\$17,711,417	\$6,400,022	\$6,098,000	\$3,662,372	\$10,671,028	\$5,965,749	\$73,817,354	\$22,443,808	\$151,816,088

Source:

. Data for 1994 through 2004: from Michigan Gaming Control Board (MGCB) webpage, 05/05/2006 version of 2% Payment to Local Governments table.

Data for 2005: from Tribes and the Local Revenue Sharing Boards.

Exceptions:

(1). Lac Vieux Desert: data for 2004 from Tribe.

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

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Table 2
Indian Casinos Revenue to Local Governments
2005 Receipts

Tribes	2005		
	1st Semi-Annual Payment	2nd Semi-Annual Payment	Total Payments
Bay Mills (1)	n.a.	n.a.	\$572,540
Grand Traverse	\$848,302	\$1,039,440	\$1,887,741
Hannahville	\$438,821	\$492,211	\$931,032
Keweenaw Bay	\$495,490	\$177,981	\$673,472
Lac Vieux Desert	\$168,640	\$252,746	\$421,387
Little River (2)	\$919,302	\$1,184,362	\$2,103,663
Little Traverse Bay	\$584,077	\$547,487	\$1,131,564
Saginaw Chippewa	\$3,681,613	\$4,050,657	\$7,732,270
Sault Ste. Marie	\$854,512	\$1,106,217	\$1,960,729
Total Payments	\$7,990,757	\$8,851,101	\$17,414,398

Note:

- (1). Tribe did not provide data on semi-annual payments, only on total payments for 2005.
(2). Data does not include audit adjustment payments.

Source:

. Native American Tribes, and Local Revenue Sharing Boards.

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

Table 3
Indian Casinos Revenue to Local Governments
2005 Receipts and Distribution

<u>Receipts</u>	<u>Bay Mills</u>	<u>Saginaw Chippewa</u>
1 st Semi-Annual Payment	n.a.	\$3,681,613
2 nd Semi-Annual Payment	n.a.	\$4,050,657
Total	\$572,540	\$7,732,270
<u>Distribution</u>		
Total	\$572,540	\$7,732,270
Bay Mills Township	\$143,135	
Superior Township	143,135	
Chippewa County	143,135	
Ambulance Service	143,135	
Isabella/Gratiot RESD & Special Education		\$28,689
City of Mt. Pleasant		1,054,000
Isabella County		3,458,572
Chippewa Township		136,726
Deerfield Township		18,747
Denver Township		18,747
Isabella Township		318,747
Nottawa Township		18,747
Wise Township		18,747
Beal City Public Schools		102,200
Chippewa Hills Public Schools		33,199
Mt. Pleasant Public Schools		1,993,190
Shepherd Public Schools		531,960

Source: Bay Mills Indian Community,
Saginaw Chippewa Indian Tribe

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

Table 4
Indian Casinos Revenue to Local Governments
2005 Receipts and Distribution

<u>Receipts</u>	<u>Grand Traverse</u>		
1 st Semi-Annual Payment	\$848,302		
2 nd Semi-Annual Payment	\$1,039,440		
Total	\$1,887,741	Total Distribution	\$1,887,741
Bellaire Area Seniors	\$10,000	Leelanau Co. Office of Emergency Mngmnt	\$10,000
Beaver Island Emergency Medical Services	12,000	Leelanau Co. Planning & Community Development	51,400
Beaver Island Rural Health Center	15,000	Leelanau Co. Rd. Comm.	4,000
Benzie County	43,800	Leelanau Peninsula HS/TBAISD	20,269
Big Brothers/Big Sisters of NW MI	30,000	Leelanau REACH	7,500
Boyne City P.S. Title VII Program	15,000	Michael's Place/Garfield Twp Board	20,000
Boys & Girls Club of Grand Traverse/Traverse City City Comm.	16,250	MI Land Use Institute	15,000
Boots for Kids	5,000	Milton Township	31,000
Champion Tree Project International	19,000	MSU Extension - Grand Traverse County	30,000
Charlevoix Community Food Pantry	5,000	Northport Indian Mission church	39,260
Charlevoix Co.	60,000	Northwest Michigan Council of Government	9,500
Charlevoix Pub. Schools, Title VII Program	31,000	Northwestern Michigan College - Upward Bound	30,000
Charlevoix Senior Center	20,000	Planned Parenthood, N. MI/TC City Comm.	10,000
Child & Family Services of NW MI/Leelanau Co. Bd. Of Comm.	36,172	Senior Companion Program/Garfield Twp Bd.	10,000
City of Traverse City Senior Center	30,000	St. Mary School, Lake Leelanau/Suttons Bay Twp. Bd.	8,000
Conservation Resource Alliance	20,000	Suttons Bay Pub. Library	9,906
E. Jordan Pub. Schools, Title VII Program	12,000	Suttons Bay Pub. Schools	101,872
Elk Rapids Pub. Schools	27,000	Suttons Bay Sports Boosters	50,000
Fife Lake American Legion Post 219	15,000	Suttons Bay Twnshp.	10,000
Forest Area Community Schools	17,000	Suttons Bay-Bingham Fire & Rescue Dept.	25,000
Foster Grandparent Program of NW Michigan	20,000	Suttons Bay-Bingham Senior Ctzns/Frdshp Com.Cntr.	12,040
Frankfort Elberta Area School District	10,000	Suttons Bay Village	29,014
Friends of the Jordan River Watershed	13,500	Tart Trails	15,000
Glen Lake Community Schools	10,000	TCAPS	179,078
Goodwill Ind. Of N MI/GT Co. Bd. Of Comm.	15,000	Teddy Bear Daycare & Preschool	3,903
Grand Traverse County	41,500	The Red Cross	25,000
Grand Traverse Dyslexia Association	5,000	The Salvation Army	25,000
GTP Industries	5,533	Traverse City At-Risk Boxing/Garfield Twp Bd.	11,000
Grand Valley State University	1,490	Traverse City Downtown Dev. Authority	15,000
Hayes Township	10,000	Traverse City Fire Department	175,000
Junior Achievement of the MI Great Lakes	10,000	Traverse City Junior Gold Association	19,500
Knights of Columbus	30,000	Tri-County Coalition for the Prevention of Child Abuse	15,000
Leelanau County	88,875	Village of Beulah	50,000
Leelanau Co. Comm. On Aging/Leelanau Co. Bd. Of Comm.	8,000	Women's Resource Ctr. for the GT Area/TC city	25,000
Leelanau Co. Family Coord. Council/Leelanau Co. Bd. Of Comm.	37,380	YouthFriends/Leelanau Co. Bd. Of Comm.	50,000

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

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Table 5
Indian Casinos Revenue to Local Governments
2005 Receipts and Distribution

<u>Receipts</u>	<u>Hannaville</u>		
1 st Semi-Annual Payment	\$438,821		
2 nd Semi-Annual Payment	\$492,211		
Total	\$931,032	Total Distribution	\$931,032
Delta County	\$77,355	Mellen Township	\$5,115
Menominee County	76,900	Meyer Township	22,200
Menominee Co. Rd. Commission	105,000	Nadeau Township	15,720
City of Escanaba	12,200	Spalding Township	20,000
City of Gladstone	20,000	Spaulding Township	2,700
City of Menominee	13,000	Stephenson Township	8,636
City of Stephenson	9,100	Tri-Township Fire Department	3,200
Bark River Township	43,250	Bark River Harris School	158,227
Dagget Township	22,060	Big Bay de Noc School District	13,832
Faithhorn Township	2,150	Carney Nadeau Public School	17,995
Gourley Township	11,271	Escanaba Area Public Schools	81,500
Harris Township	23,027	Gladstone Public Schools	45,000
Ingallston Township	2,000	Nah Tah Wahsh Public School Academy	67,500
Masonville Township	22,500	North Central Area School District	29,594

Source: Hannahville Indian Community.

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

Table 6
Indian Casinos Revenue to Local Governments
2005 Receipts and Distribution

<u>Receipts</u>	<u>Lac Vieux Desert</u>	<u>Keweenaw Bay</u>
1 st Semi-Annual Payment	\$168,640	\$495,490
2 nd Semi-Annual Payment	\$252,746	\$177,981
Total	\$421,387	\$673,472
<u>Distribution</u>		
Total	\$421,387	\$673,472
Bruce Crossing Fire Dept.	\$5,000	
McMillan Township	40,000	
Watersmeet School	131,540	
Watersmeet Township	244,847	
Baraga County		\$217,442
Chocolay Township		101,483
City of Ishpeming		10,000
City of Marquette		90,000
L'Anse Area Schools		45,299
L'Anse Township		39,774
Marquette County		56,000
Northern MI University		13,000
Sands Township		10,000
Six County Employment Alliance		3,200
Village of Baraga		28,332
Village of L'Anse		5,691
West Branch Township		53,250

Source: Lac Vieux Desert Band of Lake Superior Indians.

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

Table 7
Indian Casinos Revenue to Local Governments
2005 Receipts and Distribution

<u>Receipts</u>	<u>Little River</u>		
1 st Semi-Annual Payment	\$919,302		
2 nd Semi-Annual Payment	\$1,184,362		
Total *	\$2,103,663	Total Distribution *	\$2,114,427
Arcadia Township	\$12,100	Manistee Co. Medical Care Facility	\$31,356
Bear Lake/KND/Onkama Schools	90,000	Manistee Co. Road Commission	35,000
Bear Lake Twp. Fire & Rescue	10,754	Manistee Co. Sheriff Dept.	23,127
City of Manistee	72,000	Manistee County	343,827
City of Manistee Police	18,500	Manistee ISD	135,001
City of Manistee Fire Department	6,675	Manistee Township	135,739
Cleon Township	12,000	Township of Onkama	37,200
Grant Twp.	5,250	Village of Copemish	7,211
Manistee Area Public Schools	887,901	Village of East Lake	26,576
Manistee Co. Ag. Society	4,100	West Shore Community College	134,512
Manistee Co. Public Library	30,500	West Shore Medical Center	55,098

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.

Totals do not include audit adjustment payments, administrative and legal fees, and other miscellaneous expenses.

Source: Manistee Local Revenue Sharing Board.

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

Table 8
Indian Casinos Revenue to Local Governments
2005 Receipts and Distribution

<u>Receipts</u>	<u>Little Traverse Bay</u>		
1 st Semi-Annual Payment	\$584,077		
2 nd Semi-Annual Payment	\$547,487		
Total	\$1,131,564	Total Distribution	\$1,131,564
4-H Animal Husbandry	\$2,300	Jr. Achievement of the MI Great Lakes	\$13,713
Alanson Littlefield Fire Board	78,624	Lakeview Academy	100,000
Allied E.M.S.	37,555	Levering Lions Club	7,000
Bay Bluffs-Emmet County MCF	10,000	Little Traverse Conservancy	25,000
Bear Creek Township	155,800	Little Traverse Humane Society	8,000
Big Brothers Big Sisters of NW MI	5,000	LRSB Administration	880
Boyne Area Hockey Association	1,600	Manna Project	20,000
Camp Dagget	10,000	MSU Extension	4,000
Carp Lake Twp Fire Department	8,700	North Central MI College Foundation	30,100
CCE Central Dispatch	35,000	Northern Community Mediation	2,965
Child and Family Services of NW Michiga	12,500	Northern MI Hospital Foundation	10,000
Christ Child Society of Northern Michigan	2,700	Northern MI Master Gardener Program	4,800
Class of 2006 Senior Parent Committee	2,000	Northwest MI Community Health Agency	13,600
Community Free Clinic	11,160	Oden Community Association	12,000
Crooked Tree Afts Center	6,250	Pellston All Sports Boosters	10,000
COATS	34,300	Pellston Dept. of Public Safety	31,680
Emmet Conservation District	5,000	Pellston Fire Dept.	4,000
Emmet County	2,200	Pellston Youth Soccer Association	20,000
Emmet County 4-H	5,000	Planned Parenthood	3,500
Emmet County Search & Rescue	5,000	Readmond-Friendship Firefighters Assn	10,000
Emmet County Sheriff's Dept.	74,826	Resort-Bear Creek Fire Dept.	50,000
Emmet County Sheriff's Dept. SANE	66,921	SPIRIT Day Camp	10,000
Friendship Centers of Emmet County	12,350	Springvale Township Fire Dept.	12,000
Great North Pop Warner Football/Cheer	2,500	Stepping Stones to School Alliance	5,000
Hammerhead Swim Club	6,000	Top of MI Trails Council	5,200
Harbor Hall, Inc.	40,000	Village of Alanson	3,500
Harbor Springs Area Fire Dept.	15,670	Village of Machinaw City	27,020
Harbor Springs SK8 Park	1,000	Village of Pellston	7,000
Holy Childhood Community Day Care	1,150	YMCA of Northern MI	19,500
Hospice of Little Traverse Bay	10,000		

Source: Emmet County Local Revenue Sharing Board.

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

Table 9
Indian Casinos Revenue to Local Governments
2005 Receipts and Distribution

<u>Receipts</u>	<u>Sault Ste. Marie</u>		
1 st Semi-Annual Payment	\$854,512		
2 nd Semi-Annual Payment	\$1,106,217		
Total	\$1,960,729	Total Distribution	\$1,960,729
Alger County	\$8,000	Lake Superior State University	\$185,360
Alger County Clerk	3,035	Les Cheneaux Community Schools	5,500
Alger County Sheriff's Department	21,000	Luce County	4,000
Autrain Township	5,000	Luce County Sheriff Department	17,000
Bay De Noc Schools	7,436	Mackinac County	29,970
Big Bay De Noc Schools	11,791	Mackinac County Probate Court	7,000
Brevort Township	10,000	Mackinac County Sheriff's Dept.	26,840
Burt Township	5,500	Mackinac Island Public Schools	1,250
Charter Township of Kinross	13,500	Manistique Area Schools	10,000
Chippewa County	93,775	Manistique Township	7,000
Chippewa County Probate Court	3,000	Maple Ridge Township	1,960
Chippewa County Sheriff's Dpt.	50,000	Marquette Area Public Schools	20,000
City of Escanaba	26,000	Marquette County	13,237
City of Mackinac Island	15,000	Marquette County Sheriff's Dept.	6,000
City of Manistique	11,791	Mid Peninsula School	600
City of Marquette	10,000	Moran Township	4,000
City of Munising	23,439	Moran Township Schools	24,413
City of Sault Ste. Marie	300,000	MSU Extension	1,000
City of St. Ignace	253,931	Munising Public Schools	21,162
Clark Township	17,000	Munising Township	11,975
Consolidated Community Schools	89,372	Negaunee Public Schools	5,000
Delta County	6,727	Northern Michigan University	78,770
Delta County Sheriff's Department	16,000	Pickford Township	3,500
Detour Village	15,500	Portage Township	3,000
Drummond Island Twp.	23,126	Raber Township	6,000
Engadine Consolidated Schools	3,000	Rapid River Public Schools	10,001
Escanaba Area Schools	10,000	Rudyard Area Schools	3,500
Garfield Township	16,500	Sault Area Public Schools	94,604
Germfask Township	6,500	Schoolcraft County	8,000
Gladstone Area Schools	14,820	Schoolcraft County Sheriff Dept.	16,000
Hendricks Township	3,000	St. Ignace Area Schools	28,806
Hudson Township	8,000	St. Ignace Rec. & Community Center	104,037
Hulbert Township	5,000	St. Ignace Township	20,000
Ispeming Public Schools	10,000	Tahquamenon Area Schools	3,500
Kinross Charter Township	51,500	Thompson Township	1,000
KI Sawyer School	1,500	Village of Garden	2,000
		West Branch Township	5,000

Source: Sault Ste. Marie Tribe of Chippewa.