

Receipts and Distribution of Indian Casino Revenue by Local Revenue Sharing Boards 2004



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

Required by Section 973 of Public Act 327 of 2004.

**Receipts and Distribution of Indian Casino Revenue
by Local Revenue Sharing Boards Report
2004**

Section 973 of Public Act 327 of 2004 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. Seven of those nine tribes provided data regarding their semi-annual payments to the local units of government, while the Saginaw Chippewa Indian Tribe and the Keweenaw Bay Tribal Community did not respond to our request to provide the same information for this report. For the Saginaw Chippewa Indian Tribe, information on payment to local units was obtained from the tribe's website. Historical data from 1998 through 2003 was obtained from the Michigan Gaming Control Board (MGCB) website (http://www.michigan.gov/documents/2_percent_Payments_76617_7.pdf), 04/25/2005 release.

From 1994 through 2004, Native American Tribes operating casinos in Michigan have made total payments of \$134.5 million to local units of government. In 2004, those payments were over \$16 million.

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. David Hicks from the Michigan Gaming Control Board provided research assistance.

Table 1
Indian Casinos Revenue to Local Governments
1994 to 2004

Tribes	1994	1995	1996	1997	1998	1999
Bay Mills	\$30,218	\$179,352	\$358,282	\$388,091	\$471,124	\$481,454
Grand Traverse	\$369,552	\$541,252	\$829,460	\$1,168,407	\$1,699,952	\$1,830,855
Hannahville	\$220,035	\$293,201	\$334,616	\$353,091	\$347,644	\$554,543
Keweenaw Bay	\$206,001	\$360,407	\$391,579	\$510,129	\$467,178	\$503,557
Lac Vieux Desert	\$94,985	\$131,946	\$152,551	\$291,061	\$308,392	\$307,166
Little River	n.a.	n.a.	n.a.	n.a.	n.a.	\$94,349
Little Traverse Bay	n.a.	n.a.	n.a.	n.a.	n.a.	\$78,536
Saginaw Chippewa	\$1,696,111	\$3,388,876	\$4,132,220	\$5,493,602	\$6,659,672	\$7,479,043
Sault Ste. Marie	\$984,321	\$1,730,169	\$2,030,778	\$1,834,309	\$2,123,093	\$2,211,316
Total Payments	\$3,601,223	\$6,625,204	\$8,229,486	\$10,038,690	\$12,077,054	\$13,540,820
						1994
						through
						2004
Tribes	2000	2001	2002	2003	2004	2004
Bay Mills	\$478,992	\$488,297	\$532,809	\$528,220	\$561,724	\$4,498,563
Grand Traverse	\$1,799,013	\$1,915,279	\$2,040,614	\$1,882,770	\$1,865,481	\$15,942,636
Hannahville	\$592,396	\$632,746	\$694,402	\$707,666	\$738,307	\$5,468,648
Keweenaw Bay *	\$555,265	\$559,185	\$619,229	\$624,199	n.a.	\$4,796,728
Lac Vieux Desert	\$336,036	\$350,243	\$399,487	\$546,227	\$436,856	\$3,354,951
Little River	\$1,189,043	\$1,484,142	\$1,715,218	\$1,955,582	\$2,129,030	\$8,567,364
Little Traverse Bay	\$518,783	\$839,415	\$978,898	\$1,338,605	\$778,568	\$4,532,806
Saginaw Chippewa *	\$7,353,827	\$7,150,869	\$7,683,494	\$7,716,455	\$7,726,613	\$66,480,782
Sault Ste. Marie	\$2,033,373	\$2,109,334	\$1,932,658	\$1,913,192	\$1,926,099	\$20,828,642
Total Payments	\$14,856,728	\$15,529,511	\$16,596,810	\$17,212,916	\$16,162,678	\$134,471,122
Source:						
	. Data from 1994 through 2003 downloaded on 09/27/05 from Michigan Gaming Control Board (MGCB) webpage.					
	. Data for 2004 from Tribes and Local Revenue Sharing Boards.					
	* Data not provided by tribe.					
	*. Data for 2004 from tribe's website press releases.					
Prepared By: Tax Analysis Division, Bureau of Tax & Economic Policy, Michigan Department of Treasury						

Table 2
Indian Casinos Revenue to Local Governments
2004 Receipts

		2004		
		1 st Semi-Annual	2 nd Semi-Annual	Total
Tribes		Payment	Payment	Payments
Bay Mills		\$258,442	\$303,282	\$561,724
Grand Traverse		\$819,659	\$1,045,822	\$1,865,481
Hannahville		\$327,746	\$410,561	\$738,307
Keweenaw Bay	*	n.a.	n.a.	n.a.
Lac Vieux Desert		\$222,929	\$213,927	\$436,856
Little River		\$939,677	\$1,189,353	\$2,129,030
Little Traverse Bay		\$264,081	\$514,487	\$778,568
Saginaw Chippewa	**	\$3,728,094	\$3,998,519	\$7,726,613
Sault Ste. Marie		\$827,804	\$1,098,296	\$1,926,099
Total Payments		\$7,388,432	\$8,774,246	\$16,162,678
Note:				
* Data not provided by tribe.				
** Data obtained from tribe's website press releases: http://www.sagchip.org				
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
2004 Receipts and Distribution

			Saginaw
Receipts	Bay Mills		Chippewa
1 st Semi-Annual Payment	\$258,442		\$3,728,094
2 nd Semi-Annual Payment	\$303,282		\$3,998,519
Total	\$561,724		\$7,726,613
Distribution			
Total	\$561,724		\$7,726,613
Bay Mills Township	\$140,431		
Superior Township	140,431		
Chippewa county	140,431		
Ambulance Service	140,431		
Isabella/Gratiot RESD & Special Education			\$28,690
City of Mt. Pleasant			659,000
Isabella County			3,538,697
Chippewa Township			96,376
Deerfield Township			85,396
Denver Township			92,696
Isabella Township			85,396
Nottawa Township			85,396
Wise Township			85,396
Village of Shepherd			49,000
BAYANET			457,476
Beal City Publis Schools			167,341
Chippewa Hills Public Schools			22,950
Mt. Pleasant Public Schools			1,667,046
Shepherd Public Schools			605,758
Source: Bay Mills Indian Community;			
Saginaw Chippewa Indian tribe website press release: http://www.sagchip.org			
Prepared By: Tax Analysis Division, Bureau of Tax & Economic Policy, Michigan Department of Treasury			

Table 4
Indian Casinos Revenue to Local Governments
2004 Receipts and Distribution

Receipts		Grand Traverse				
1 st Semi-Annual Payment		\$819,659				
2 nd Semi-Annual Payment		\$1,045,822				
Total		\$1,865,481	Total Distribution	\$1,865,481		
Addiction Treatment Services, Inc./Traverse City (TC) City Comm.		\$25,000	Grad Traverse Conservation District			\$5,000
American Red Cross of NW MI		30,000	Grad Traverse Co. for Conservation Resource Alliance			20,000
American Veterans Post 114/Village of Elk Rapids		5,000	Grand Traverse Heritage Center/ Traverse City			13,000
Antrim County Sheriff's Office		5,000	Grass River Natural Area, Inc./Co. of Antrim			5,000
Beaver Island Historical Society		25,000	GT Area Catholic Schools/St. Francis HS library			5,500
Benzie County		21,900	Inland Seas Education Ass./Suttons Bay Twp Bd.			\$6,000
Benzie Co. Rd Commission		5,000	Junior Achievement of the MI Great Lakes			5,000
Benzie Co. Sheriff's Office		7,500	Leelanau County			146,000
Benzie Housing Council		2,490	Leelanau Co. Comm. On Aging/Leelanau Co. Bd. Of Comm.			4,000
Big Brothers/Big Sisters of NW MI		10,000	Leelanau Co. Family Coord. Council/Leelanau Co. Bd. Of Comm.			10,000
Boyne City P.S. Title VII Program		15,000	Leelanau Co. Gov. Sheriff's Office			23,000
Boys & Girls Club of Grand Traverse/Traverse City City Comm.		20,000	Leelanau Co. Rd. Comm.			6,000
Central Grade School/TBAISD		4,600	Leelanau Peninsula Chamber of Commerce			19,000
Central Lake Twp Fire Dept.		12,315	Leelanau Peninsula HS/TBAISD			11,900
Challenge Mountain of Walloon Hills, Inc.		10,000	Leland Township Harbor			5,000
Charlevoix Community Skatepark, Inc.		5,000	Michael's Place/Garfield Twp Board			17,500
Charlevoix Historical Society		4,650	MI Community Blood Centers- NW			15,000
Charlevoix Co. Bd. Of Commissioner - GIS Dpt.		5,000	MI Land Use Institute			23,535
Charlevoix Co. Humane Society/Charlevoix Co. Bd. Of Comm.		6,000	Milton Township			20,000
Charlevoix Co. Rd. Commission		6,000	Munson Medical Center			75,000
Charlevoix Public Library		11,385	Omena Historical Society			2,500
Charlevoix Pub. Schools		7,725	Planned Parenthood, N. MI/Traverse City City Comm.			10,000
Charlevoix Pub. Schools, Title VII Program		30,000	Senior Companion Program/Garfield Twp Bd.			10,000
Charlevoix Senior Center		10,000	St. Mary School, Lake Leelanau/Suttons Bay Twp. Bd.			5,000
Child & Family Services of NW MI/Leelanau Co. Bd. Of Comm.		30,041	Suttons Bay Police Dept./Village of Suttons Bay			14,000
City of Frankfort		5,000	Suttons Bay Pub. Schools			100,000
City of Traverse City Senior Center		40,000	TCAPS - Eastern Elementary School			52,366
CMU Public Broadcasting		151,000	TCAPS - Westwoods Elementary Schools			5,000
E. Jordan Pub. Schools, Title VII Program		14,000	The Maples - Benzie County Medical Care Facility			25,098
Elk Rapids Pub. Schools		26,000	The Salvation Army			10,000
Fife Lake American Legion Post 219		4,175	Traverse City Area Pub. Schools, Indian Education			5,000
Fife Lake Pub. Library/Fife Lake Twp. Bd.		25,000	Traverse City At-Risk Boxing/Garfield Twp Bd.			99,000
Forest Area Pub. Schools		17,000	Traverse City Narcotics Team			20,000
Foster Grandparent Program/Charter Twp. Of Garfield		8,000	Traverse City Senior Center			25,000
Frankfort Elberta Area School District		13,250	Traverse City Fire Department			235,552
Glen Lake Community School		5,000	Women's Resource Ctr. for the GT Area/TC city			37,500
Goodwill Ind. Of N MI/GT Co. Bd. Of Comm.		28,500	Yagle Brother's Detachment of the Marine Corps League			10,000
Grand Traverse County		2,500	YouthFriends/Leelanau Co. Bd. Of Comm.			100,000
Grand Traverse Area Community Living Management Co.		10,000				
Source: The Grand Traverse Band of Ottawa and Chippewa Indians						
Prepared By: Tax Analysis Division, Bureau of Tax & Economic Policy, Michigan Department of Treasury						

Table 5
Indian Casinos Revenue to Local Governments
2004 Receipts and Distribution

Receipts	Hannaville			
1 st Semi-Annual Payment	\$327,746			
2 nd Semi-Annual Payment	\$410,561			
Total	\$738,307	Total Distribution		\$738,307
Delta County	\$213,052	Bark River Township		\$52,826
Delta County Rd Commission	18,892	Nadeau Township		6,500
Menominee County	128,936	Dagget Township		5,000
Menominee County Rd Commission	42,000	Spalding Township		38,232
City of Gladstone	36,700	Masonville Township		9,858
City of Escanaba	5,000	Tri-Township Fire Department		1,250
City of Stephenson	2,500	Stephenson Area Schools		40,000
Spalding Township	4,000	Bark River Harris School		25,236
Gourley Township	35,587	Carney Nadeau Public School		8,315
Harris Township	54,972	North Central Area School District		9,450
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
2004 Receipts and Distribution

	Lac Vieux Desert			
Receipts				
1 st Semi-Annual Payment	\$222,929			
2 nd Semi-Annual Payment	\$213,927			
Total			\$436,856	
Distribution				
Total			\$436,856	
Bruce Crossing Fire Dept.	\$5,000			
City of Caspian	60,000			
Gogebic County Prosecutor	7,800			
Gogebic Medical Care Facility	52,000			
Gogebic - Ontonagon ISD	30,017			
McMillan Township	49,369			
Phelps Township	14,558			
Wakefield School	5,000			
Watersmeet 4th of July Comm.	20,000			
Watersmeet Little League	800			
Watersmeet School	41,826			
Watersmeet Township	150,486			
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
2004 Receipts and Distribution

Receipts		Little River				
1 st Semi-Annual Payment		\$939,677				
2 nd Semi-Annual Payment		\$1,189,353				
Total *		\$2,129,030	Total Distribution *		\$1,965,294	
Arcadia Township		\$12,000	Manistee County		\$459,119	
Bear Lake/KND/Onekama Schools		171,379	Manistee ISD		77,646	
City of Manistee		10,000	Manistee Township		86,355	
City of Manistee Police		8,400	Maple Grove Township		4,625	
City of Manistee Fire Department		8,730	Marilla Township		1,500	
Cleon Township		4,500	Marilla Twp Historical Society		4,000	
Manistee Area Public Schools		777,610	Village of Onekama		18,900	
Manistee Co. Ag. Society		28,000	West Shore & Manistee ISD		15,000	
Manistee Co. Medical Care Facility		64,630	West Shore Community College		140,317	
Manistee Co. Road Commission		10,000	West Shore Medical Center		10,500	
Manistee Co. Sheriff Dept.		52,082				
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						

Table 8
Indian Casinos Revenue to Local Governments
2004 Receipts and Distribution

		Little					
Receipts		Traverse Bay					
1 st Semi-Annual Payment		\$264,081					
2 nd Semi-Annual Payment		\$514,487					
Total		\$778,568		Total Distribution			\$823,921
Alanson Beautification Center		\$1,500		Harbor Hall, Inc.			30,477
Alanson Littlefield Fire Board		25,000		Harbor Soccer, inc.			9,200
Allied E.M.S.		48,000		Harbor Springs Little League Baseball			5,500
Bear Creek Township		93,200		Labyrinth Project of Northern Michigan			\$8,000
Big Brothers Big Sisters of NW MI		5,000		Lakeview Academy			51,067
Bliss Township		20,000		Levering Seniors			3,000
Brother Dan's Food Pantry		7,000		Little Traverse Humane Society			9,000
Camp Dagget - Northern Cairn		15,000		Little Traverse Township			25,600
Carp Lake Twp Fire Department		6,921		LRSB Administration			800
CCE Central Dispath		26,400		NMH Foundation - Hospitality House			19,500
Challenge Mountain		68,000		North Central MI College Foundation			3,975
Charlevoix HS Senior Party Planner		1,000		Northern Lakes Economic Alliance			5,000
Conservation Resource Alliance		10,000		Northern MI Hospital Foundation			2,000
Crooked Tree Afts Center		1,500		Morthwest MI Community Health Agency			12,100
Cross Village Township		2,500		Pellston Fire Dept.			13,600
COATS		25,300		Petoskey HS Class of 2004			1,000
Emmet County		18,700		Petoskey Snowmobile Club			15,000
Emmet County 4-H		2,900		Petoskey Public Schools			3,000
Emmet County Controller's Office		2,500		Resort-Bear Creek Fire Dept.			33,000
Emmet County Road Commission		12,000		Senior Party - Parent Committee Class 2005			2,000
Emmet County Sheriff's Dept.		52,063		Springvale Township Fire Dept.			17,000
Emmet County Sheriff's Dept. SANE		27,618		The Manna Project			10,000
Friendship Centers of Emmet County		9,000		Village of Machinaw City			12,000
Great North Pop Warner Football/Cheer		1,000		Women's Resource Center			50,000
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
2004 Receipts and Distribution

		Sault Ste.			
	Receipts	Marie			
	1 st Semi-Annual Payment	\$827,804			
	2 nd Semi-Annual Payment	\$1,098,296			
	Total	\$1,926,099		Total Distribution	\$1,926,099
Alger County		\$7,500	Kinross Charter Township		\$32,170
Alger County		9,600	Lake Superior State University		87,022
Alger County Sheriff's Department		6,400	Les Cheneaux Community Schools		8,125
Autrain Township		5,000	Luce County		10,000
Big Bay De Noc Schools		1,500	Luce County - EUPSAR		2,500
Brevort Township		15,000	Luce County Sheriff Department		17,000
Brimley Area Schools		14,375	Machinac County		26,000
Burt Township		8,500	Mackinac County Probate Court		17,500
Central Elementary School		2,500	Mackinac County Sheriff's Dept.		22,500
Charter Township of Kinross		35,000	Mackinac Island Public Schools		1,250
Chippewa County		137,000	Manistique Area Schools		10,680
Chippewa County Court		30,000	Maple Ridge Township		5,868
Chippewa County Probate Court		7,500	Marquette Area Public Schools		35,000
Chippewa County Sheriff's Dpt.		55,000	Marquette County		10,000
City of Escanaba		26,000	Marquette County Sheriff's Dept.		6,000
City of Gladstone		5,000	Moran Township Schools		21,500
City of Manistique		6,500	Munising Public Schools		26,170
City of Marquette		13,000	Munising Township		11,000
City of Munising		5,000	Nahma Township		500
City of Sault Ste. Marie		322,000	Negaunee Public Schools		21,360
City of St. Ignace		370,519	Northern Michigan University		22,808
Clark Township		17,000	Pickford Township		2,004
Consolidated Community Schools		86,372	Portage Township		5,000
Delta County Sheriff's Department		16,000	Raber Township		6,440
Detour Village		10,000	Rapid River Public Schools		10,681
Doyle Township		5,000	R.J. Wallis Elementary School		12,254
E.U.P. Intermediate School District - SSM		2,667	Rudyard Area Schools		15,000
E.U.P. Intermediate School District - SI		500	Sault Area Public Schools		95,316
Engadine Consolidated Schools		5,000	Schoolcraft County		7,000
Escanaba Area Schools		10,680	Schoolcraft County Sheriff Dept.		16,000
Garfield Township		5,000	St. Ignace Area Schools		31,079
Germfask Township		4,800	St. Ignace Township		20,000
Gladstone Area Schools		18,530	Tahquamenon Area Schools		6,930
Grand Island Township		1,000	Thompson Township		5,000
Hendricks Township		5,000	Township of Manistique		7,000
Hulbert Township		5,000	Trout Lake Township		5,000
Ispeming Public Schools		10,000	Village of Garden		1,000
Source: Sault Ste. Marie Tribe of Chippewa.					
Prepared By: Tax Analysis Division, Bureau of Tax & Economic Policy, Michigan Department of Treasury					