



October 1, 2008

Hon. Jennifer Brunner, Secretary of State
180 East Broad Street
Columbus, Oh 43215

Dear Secretary Brunner:

In accordance with Ohio Revised Code Section 3519.04, attached is a fiscal analysis of State Issue 6, a voter initiative to allow for the construction and operation of a single casino to be located in Clinton County. Under this section of the ORC, the Office of Budget and Management and the Tax Commissioner are required to issue an estimate for any initiative that requires both the expenditure of public funds and the levying of any tax. Issue 6 would require spending for the administration of a Gaming Regulatory Commission and would impose a tax on the gross casino receipts, the receipts from which, after allowances for administration and gambling addiction programs, would be split among Clinton County and the other 87 counties in Ohio. No receipts from the gross casino receipts tax, other than amounts to cover administrative costs and problem gambling programs, would be allocated to state government.

The attached analysis provides an estimate of both the costs of operating the commission and the revenues that would be generated from the tax. If passed by the voters, once the casino is fully operational, we estimate that the annual yield from the gross casino receipts tax would be between \$209.1 million and \$231.8 million. Out of those receipts, \$5.5 million would go to the Gaming Regulatory Commission for its operations, \$0.2 million would be allocated to the Department of Taxation to offset the costs of administering the tax and distributing the proceeds to counties, and between \$2.1 million and \$2.3 million would be dedicated to problem gambling programs. Of the remainder of the receipts, 10 percent, or between \$20.1 million and \$22.4 million would be allocated to Clinton County, and the remaining 90 percent, between \$181.2 million and \$201.4 million would be allocated on a per capita basis to all counties, including Clinton.

If you have questions about any portion of the analysis, please do not hesitate to contact either of us.

Sincerely,

Richard A. Levin
Tax Commissioner

J. Paul Sabety, Director
Office of Budget and Management

Analysis of 2008 Ohio Casino Initiative (“Issue 6”)

Summarized Fiscal Analysis of Casino Proposal

State Issue 6 would introduce casino gambling in the state of Ohio with the establishment of a single casino at a specific site located in Clinton County (located in the southwestern region of the state). This would be the only site in the state of Ohio where casino gambling would be permitted. A wide range of games would be permitted at the casino, although betting on racing and sports events would be prohibited.

Assuming the maximum allowable tax rate of 30 percent is imposed on gross casino receipts, the casino is estimated to generate between \$209 million and \$232 million per year in tax revenue once it becomes fully operational. A relatively small share of this tax revenue would be set aside for casino regulation, tax administration, and problem gambling prevention and treatment programs; the remaining share of revenue would be distributed to counties, with 10 percent distributed to the county in which the casino is located and the other 90 percent allocated among all 88 counties on a per capita basis. No receipts from the gross casino receipts tax, other than amounts to cover administrative costs and problem gambling programs, would be allocated to state government.

The amendment creates a Gaming Regulatory Commission to regulate gaming activities at the casino. Commission expenses are estimated to be \$5.5 million per year. An additional \$350,000 of start-up expenses for the commission is also anticipated. The commission’s initial operating and start-up expenses would be funded by a one-time only license fee, which would ultimately be refunded to the casino operators.

Once the casino was fully operational the revenue from the Gross Casino Receipts (GCR) Tax would be distributed as follows:

Summary Table		
Projected Distribution of Annual Revenues from Gross Casino Receipts Tax		
	minimum estimate	maximum estimate
Problem Gaming Prevention Programs (one percent of receipts)	\$2,090,900	\$2,318,300
Gaming Regulatory Commission - ongoing expenses	\$5,476,500	\$5,476,500
Tax Administration - ongoing expenses	\$225,000	\$225,000
Clinton County share	\$20,129,800	\$22,380,800
Amount to be distributed to all 88 counties on per capita basis	\$181,168,000	\$201,427,200
TOTAL REVENUE	\$209,090,200	\$231,827,800

Description of Casino Proposal

State Issue 6 amends the Ohio Constitution to provide for the establishment of a privately-owned and operated casino at a specific location in Clinton County. It also establishes a Gaming Regulatory Commission, which would act as the state regulatory and licensing agency for ensuring the fairness and integrity of gaming activities conducted at the casino.

The amendment requires the prospective casino operator to make a minimum initial investment of \$600 million for the development of a casino destination resort. It permits the casino to conduct certain gaming activities – including slot machines, electronic gaming devices, and any type of card or table game –but it would not permit betting on racing or sporting events. It sets a minimum age of 21 for individuals placing wagers at the casino.

The amendment authorizes the General Assembly to levy a tax on the casino operator of not more than 30 percent of the gross casino receipts (GCR). While a small amount of the resulting tax revenue would be designated for specific administrative purposes and for problem gaming prevention and treatment programs, most of the revenue from the tax would be distributed to the 88 counties. More specifically, the proceeds from the tax would be allocated as follows:

- Up to one percent of the gross casino receipts tax revenue would be used to fund problem gaming prevention and treatment programs in the state;
- An amount determined by the General Assembly would be used to defray the expenses of the Gaming Regulatory Commission;
- An amount sufficient to cover the expense of collecting and distributing the tax would be used for that purpose;
- Of the tax collections remaining after the three above functions are funded, 10 percent would be distributed to the county where the casino was located (Clinton County) and the remaining 90 percent would be distributed to all 88 counties (including Clinton) on a per capita basis.

The amendment also provides for an initial casino licensing fee to be established by either the General Assembly or the Gaming Regulatory Commission. The fee should cover the costs of establishing the Gaming Regulatory Commission and of funding the commission until the state started collecting the gross casino receipts tax. The fee could be no greater more than \$15 million. Moreover, the fee would be credited against the revenue from the gross casino receipts tax until such time as the GCR tax revenue generated by the casino exceeded the amount of the fee, at which time the fee would have been completely refunded to the casino operators. This fee would in effect be the same as an “interest-free” loan from the casino operator to the state.

Analysis of Gross Casino Receipts Tax

Nature and Scope of the Analysis

Section 3519.04 of the Ohio Revised Code requires the state Tax Commissioner to provide an estimate of the potential tax yield for any constitutional amendment that

proposes to levy a tax. In accordance with this provision, the Department of Taxation estimated the annual amount of gross casino receipts tax revenue likely to be generated by the operation of the casino provided for in State Issue 6. The impact of a potential gross casino receipts tax on existing taxes and other revenue sources – such as the personal income tax, the sales and use tax, the lodging tax, the state lottery and the commercial activity tax – is not addressed in this analysis. An assessment of the impact on any of these revenue sources would have required a dynamic analysis, which is considerably beyond the scope of this analysis and the requirements of the statute.

The estimated GCR tax rate used in this analysis is 30 percent – the maximum provided by the proposed constitutional amendment. However, the amendment includes language that would reduce the tax rate if any additional casinos were established in the state under either state or federal law. The maximum tax rate would be the lesser of 25 percent or the tax rate incurred by the additional casino. Since Issue 6 would not allow the establishment of another casino under state law, the only event that could trigger a tax rate reduction under this provision would be the establishment of a Native American casino under federal law. This analysis does not address the possibility of triggering such a tax reduction.

However, the passage of this amendment would make it easier for a Native American casino to be built if the federal government were to recognize the existence of tribal lands in Ohio. . A Native American casino would likely not be taxed at the rate specified in this amendment, but rather, would not be taxed at any rate. If it is not taxed at any rate, it is unclear if this would represent a casino with a zero tax rate or a casino which would not be subject to taxation. If it is the former, the tax rate under this amendment on the existing casino would be reduced to zero. If it is the latter, the establishment of a Native American casino would not interact with the rate reduction provisions in this amendment and the tax rate on the existing casino would remain at 30 percent. These two alternative interpretations are questions of law that have not been addressed in the state. A resolution of these questions would need to come from either an opinion of the Attorney General or through litigation.

Overview of the Estimation Methods

The potential GCR tax revenue gained from the proposed constitutional amendment was calculated in two ways: one focusing on revenue per visit to the casino and one focusing on revenue per gaming position.¹ The methods relied on census data, industry survey data, and admissions and revenues data for casinos operating in Midwestern and Northeastern states.

Reduced to its essentials, the first method entails multiplying the estimated gaming revenue generated per customer visit by the total estimated number of customer visits per year to the new Ohio casino. The second method entails multiplying the average revenue (“win” or “rake”²) per game (for both slot machines and table games) by the purported

¹ A “position” is essentially a seat or a location from which one may place a bet. A slot machine equals one gaming position. A gaming table comprises an average of 6 positions, so that the number of tables implied by a given number of positions at a table equals the number of positions divided by six.

² The “win” is the amount of money the casino receives from betting with coins (including virtual coins) or chips. For each denomination of coin or chip that is bet (e.g., a nickel bet or a \$2 chip played), the win is

number of slot machines and table games at the casino as reported on the website of the casino sponsor (MyOhioNow.com). Both of the above estimation methods were employed in this analysis. These methods and the attendant outcomes are described below.

Estimation Method #1: Estimate based on revenue per visit

This estimate began by determining the potential geographic market for the proposed casino and then estimating the number of customer visits per year. The population base served by the casino was divided into two different market areas: a “core casino market area” based on the adult (over 21) population of those counties (or portions of counties) in Ohio and Kentucky that are roughly within a one-hour drive of the casino; and a “non-core casino market area” comprised of the adult population located in Ohio counties (or portions of counties) that were more than an hour’s drive from the casino. The population figures for the counties in the non-core casino market area (as well as in some of the counties in the core casino market area) were adjusted downward by various degrees depending on the relative accessibility of the county to Clinton County and the accessibility of the county to an alternative gambling location. See Table 1A in the appendix for population estimates of the two market areas identified for this estimate, as well as the adjustments that were employed.

The population results were then multiplied by 25 percent to obtain the portion of the adult population likely to gamble. This 25 percent figure was obtained from the 2008 American Gaming Association (AGA) Survey of Casino Entertainment, which cited Harrah’s Entertainment as its source for the number.³ According to the survey, 25 percent of the U.S. adult population visited casinos in 2007. According to Harrah’s 2006 survey⁴ (*Profile of the American Casino Gambler 2006*), the participation rate has remained statistically unchanged since 2002.

The 2008 AGA survey also reported that the typical American gambler made an average of 6.9 trips to a casino in 2007. (This is up from an average of 6.1 trips in 2005.) Multiplying the participating population figure by 6.9 provides an estimate (10,089,410) of the number of visits that the proposed casino can expect to receive in the course of a year. Dividing the total visits by 365 yields 27,642 as the expected number of casino visitors per day.⁵

equal to the denomination of the bet times the number of games of that denomination played times the “hold” percentage. The “hold” percentage is the ratio of coins or chips the casino keeps to the total number played. For example, if every player loses his or her entire purchase of chips, the hold is 100%. The “rake” is the money that the casino charges for each hand of poker. Generally, it is a flat fee, or it could be a percentage taken from the pot after each round of betting. The percentage can vary from 2 to 10%, depending on the casino. In some casinos, the rake cannot exceed a maximum dollar amount no matter how large the pot gets, while in other casinos the rake is a posted flat fee.

³ 2008 State of the States: The AGA Survey of Casino Entertainment, The American Gaming Association, http://americangaming.org/assets/files/aga_2008_sos.pdf

⁴ *Profile of the American Casino Gambler: Harrah’s Survey 2006*, Harrah’s Entertainment, http://harrahs.com/images/PDFs/Profile_Survey_2006.pdf

⁵ There would be some “leakage” in these estimates: i.e., some of the trips by gamblers living in this market will be to another casino (not the Ohio casino). However, it is assumed that such “leakage” will be offset by trips to the Ohio casino by gamblers that do not live in Ohio or the three Kentucky counties used for the market analysis.

The experience of existing casinos in other Midwest states - specifically, Indiana, Illinois, Iowa, and Missouri - was used to develop estimates of average gross receipts per visitor. The average gross receipts per visitor to the casinos in the four Midwestern states is \$76.60 (see Table 2A in the appendix). Multiplying the number of visitors by \$76.60 yields estimated gross casino receipts of \$772.8 million. Applying the assumed 30 percent tax rate to this figure yielded \$231.8 million in estimated annual GCR tax revenue.

Estimation Method #2: Estimate based on revenue per gaming position

The second estimation method is based on the win/rake per slot or table position derived from the experiences of casinos in six states (casinos located in Connecticut, Illinois, Indiana, Iowa, Michigan and Missouri). These estimates were then applied to the proposed number of slot machines and table games indicated by the MyOhioNow.com website.⁶

According to the information posted on the website, the proposed casino will have 5,000 slot machines, 150 table games, and 20 poker tables. Based on the experience of the casinos in the six states listed above (see Table 3A for the specific data used), the average revenue per slot machine in 2007 was \$116,474. Multiplying that amount by 5,000 slot machines yields \$582.4 million per year in estimated gross casino receipts. The average revenue per table game for casinos in the six states was \$674,089. Multiplying that figure by 170 games produces \$114.6 million per year in estimated gross casino receipts. Adding GCR from slots and table games produces estimated total GCR of \$697.0 million. Applying a 30 percent tax rate to this figure produces a GCR tax revenue estimate of \$209.1 million.

Estimated number of games at the proposed casino

As a means of testing the claims of the MyOhioNow.com website regarding the number of games to be located at the proposed casino, an independent estimate was derived by the Department of Taxation. The independent estimate began with admissions data from the other Midwestern casinos. The data suggests that each gaming position supports an average of 4.31 casino visitors per day. Dividing 27,642 (the expected number of casino visitors per day) by 4.31 yields 6,412. Thus, it is estimated that the relevant casino population can support 6,412 casino positions. For the casinos of the selected Midwestern states, 85 percent of gambling positions are slot machines and the remaining 15 percent are comprised of table games. (See Table 2A in the appendix for data by state.)⁷ Based on these estimates, the proposed Ohio casino would support 5,464 slots and 158 table games. In comparison, MyOhioNow.com claims there would be 5,000 slots and 170 table games.

⁶ MyOhioNow.com is an Ohio limited liability company formed to support the passage of the casino initiative and promote the development of the destination casino in Clinton County. See <http://www.yesonissue6/destination/index.asp>. Information for this estimate was accessed September 22, 2008.

⁷The reason the aggregate number of slot machines and tables among other states is much higher than the 6,412 estimated for Ohio is because there is more than one casino located in each of the four states shown in the table.

Costs of Administering new Gross Casino Receipts Tax

According to Ohio Department of Taxation estimates, it will cost \$425,000 in initial (start-up costs) and \$225,000 per year in operating costs to administer a new gross casino receipts tax.

The start-up costs include \$250,000 for Information Technology (IT) services, hardware and software plus \$150,000 for administrative costs, which include printing, postage and personnel services. An additional \$25,000 will be required for personnel and software services to develop and implement the program to distribute the revenue from the GCR tax to the counties.

Ongoing costs include IT work of \$75,000 per year for system maintenance and upgrades, administrative costs of \$100,000 per year, for personnel services, including collection and auditing functions, and mailing expenses, and \$50,000 per year to support the revenue distribution function.

Cost of New Gaming Regulatory Commission

The proposal calls for the General Assembly to create a Gaming Regulatory Commission to oversee gaming in Ohio. The Commission members are to be appointed by the Governor with the advice and consent of the Senate. The Commission would establish procedures for granting, renewing, suspending, and revoking a license to operate the casino. It would also develop rules to insure the fairness and integrity of the gaming activities conducted at the casino. Either the Commission or the General Assembly would establish the initial casino license fee to cover the initial costs of the Commission's operation. This fee would ultimately be refunded to the casino operators through a credit against the Gross Casino Receipts tax. The continuing operation of the Commission would be funded by a portion of the Gross Casino Receipts Tax.

It is estimated that the Gaming Regulatory Commission would cost approximately \$5.5 million to operate annually. Eighty percent of this would be for personnel expenses. An additional \$350,000 would be needed for start-up costs – mainly for equipment and training.

The proposed constitutional amendment did not contain specifics regarding the composition of the Commission. Thus the analysis based its estimates on the duties and configurations of the commissions located in neighboring states. The analysis used ratios of employees per casino to project initial staffing needs.

Based on a review of the organizational structures of gaming commissions in Indiana and Michigan, it was determined that the duties specifically associated with casino licensing and ensuring fair gaming in Ohio would likely require a staff of 63 full time employees (FTEs). This includes a five-member commission, along with an executive director and executive staff, a legal division, investigators, and law enforcement personnel.

Specifically, it was determined that the Commission would need 10 FTEs for enforcing criminal statutes and 10 FTEs for enforcing regulatory statutes. This includes 9 enforcement personnel and 1 supervisor per division. Most of the law enforcement personnel and compliance staff would be located at the casino itself. (Most other states have a provision requiring the casinos to provide offices at the casino for the regulatory

commission's law enforcement and compliance staff.) Since the casino would be operating 24 hours a day, 365 days a year, these numbers assume three daily shifts. Several other states contract with the state police for the criminal law enforcement function, so Ohio could pursue this option with the Ohio Highway Patrol. However, the policing of a casino does not fall within the purview of the Ohio Highway Patrol. Consequently, the enforcement section would need to be composed of county deputy sheriffs, sworn peace officers trained in the Ohio State Highway Patrol Academy reporting to the Commission's Executive Director, or changes in the mission of the Highway Patrol would need to be negotiated. In any case, since it is the casino that creates the need for these new positions, it is assumed that the positions would be funded through the Gaming Regulatory Commission. This estimate assumes the commission would contract for services with the highway patrol at an estimated cost of \$1.2 million.

The remaining commission staff members would provide central administrative support (11 FTEs), legal services (5 FTEs), auditing services (5 FTEs), background checks and licensing (12 FTEs)⁸, and a gaming lab section (4 FTEs). The administrative support would include the director and deputy directors, administrative support staff, and fiscal and human resource services. The legal staff would take care of rule drafting, litigation, and setting up the "exclusion list."⁹ The gaming lab section, which would include two engineers and a statistician, would be responsible for testing new gaming equipment. It is assumed that these staff members would be located at the commission's offices in a state office building in the Columbus area.

The costs for these 63 positions (including salary and fringe benefits) would total \$4.4 million per year. See Table 4A for a specific enumeration of the expected personnel expenses. The salary assumptions are taken from the State of Ohio Job Specifications, Classification Plan Booklet, and the Pay Range Booklet published by the Department of Administration (DAS). The salary for a given position is the average across all steps at the classification's pay grade. For the number of FTEs in the sections, a supervisor to staff ratio of 1:7 was used where possible, in conjunction with per casino averages from Indiana and Michigan. With the possible exception of some of the auditing staff, it is expected that most of the positions would begin to be filled soon after the establishment of the commission and before the casino is operational.

In addition to the personnel expenses, the Commission would incur approximately \$1.1 million in operating expenses on an ongoing basis. These expenses include the costs of equipment, supplies and maintenance, purchased services (which includes rent and utilities) and training. These costs are presented in Table 5A. The cost estimates contained in this analysis are based upon the cost allocations of five state boards and commissions. Specifically, the non-payroll operating costs, as a percent of total costs,

⁸ In addition to criminal background checks performed through the Attorney General's Bureau of Criminal Identification and Investigation (BCII), licensing employee responsibilities will include, but not be limited to, the following: maintaining the licensure database, issuing temporary licenses, reviewing results of BCII checks and comparing to excludable offenses, verifying personal information, verifying personal tax information, contact with other states regarding an applicant's status as an excluded individual and/or license suspensions, financial reviews of holdings, financial reviews of spousal holdings, and conducting corporate background checks.

⁹ The exclusion list is a list of adult individuals who recognize that they have a gambling problem and enter into a program to voluntarily exclude themselves from gambling at the casino for a period of time.

were reviewed across all five agencies and averaged. In general, it was found that personnel costs represent approximately 80% of operating costs, with the remaining 20% divided among purchased service (9%), supplies and maintenance (10%) and equipment (1%).

An additional \$350,000 of start-up expenses would be incurred for equipment and training. Estimates of the initial start-up costs are based on the following assumptions.

First, training costs for regulatory staff are based on the costs of seminars held by the University of Nevada Las Vegas (UNLV) International Gaming Institute. The assumption also includes four nights at the state rate of \$80 per night, as well as assuming maximum allowable food costs and flight costs. Initial training also assumes four days of shadowing at the Michigan Gaming Control Board for the same individuals.

Training costs for peace officers are based upon 29 weeks at regular pay for attendance at the Ohio State Highway Patrol Academy.

Initial equipment costs include allowances for a desk, chair, phone, computer, filing cabinets, and other miscellaneous office supplies for 46 individuals. It assumed that Commission members would not have equipment needs, and for on-site personnel, only enough equipment would be available for a full shift (6 FTEs).

Costs for criminal background checks conducted through the Attorney General's Bureau of Criminal Identification and Investigation (BCII) were not included as these would be pass through costs.

In total, annual operating costs would total \$6,189,623 for the initial year and \$5,476,503 annually for succeeding years. These estimates do not include future Cost of Living Adjustments.

Distribution of Gross Casino Receipts Tax Revenue

The Gross Casino Receipts tax is estimated to generate \$209.1 to \$231.8 million per year. Up to one percent of this revenue (from \$2.1 to \$2.3 million) is to be allocated to fund problem gambling prevention and treatment programs. Such programs are assumed to be administered by the Ohio Department of Alcohol and Drug Addiction Services. An additional \$5.5 million would be appropriated to cover on-going Gaming Regulatory Commission expenses and \$225,000 would be allocated to the Ohio Department of Taxation to cover the expenses of collecting the Gross Casino Receipts tax.

This leaves \$201.3 million to \$223.8 million to be distributed to counties. Ten percent of this (\$20.1 million to \$22.4 million) would be distributed to Clinton County, the site of the casino. The remaining 90 percent (\$181.2 million to \$201.4 million) would be distributed among all 88 counties, based on the most recent Census population data. No receipts from the gross casino receipts tax, other than amounts to cover administrative costs and problem gambling programs, would be allocated to state government.

Appendix

Table 1A - Adult Population Estimates for Clinton County Casino

2006 Census Estimates

Region	County	Adult Population Estimate	adjustment factor	Casino Region Population
Core Casino Market Area - Ohio Counties				
	Butler	249,429	10%	224,486 *
	Clark	99,684		99,684
	Clermont	135,402		135,402
	Clinton	30,494		30,494
	Fayette	19,888		19,888
	Franklin (Southern half)	384,925		384,925
	Greene	107,010		107,010
	Hamilton	577,984	10%	520,185 *
	Highland	30,096		30,096
	Montgomery	380,994		380,994
	Pickaway (Western half)	18,833		18,833
	Warren	141,841		141,841
	OHIO TOTAL	2,176,580		2,093,838
Core Casino Market Area - Kentucky Counties				
	Boone	77,346	30%	54,142 *
	Campbell	61,035		61,035
	Kenton	108,846	30%	76,192 *
	KENTUCKY TOTAL	247,227		191,369
Core Casino Market Area - Total				2,285,207
* Population adjustment due to proximity to Indiana casinos				
Non-core Casino Market Area				
NORTHWEST REGION		1,038,233	50%	519,116
includes Defiance, Erie, Fulton, Hancock, Henry, Huron, Lorain, Lucas, Ottawa, Paulding, Putnam, Sandusky, Seneca, Van Wert, Williams, & Wood Counties				
<i>Population adjustment due to proximity to Detroit-area casinos</i>				
NORTHEAST REGION		2,393,143	50%	1,196,571
includes Ashtabula, Columbiana, Cuyahoga, Geauga, Lake, Mahoning, Portage, Stark, Summit & Trumbull Counties				
<i>Population adjustment due to proximity to NY and PA casinos and distance from Clinton County</i>				
SOUTHEAST REGION		573,339	60%	229,336
includes Athens, Belmont, Carroll, Coshocton, Gallia, Guernsey, Harrison, Holmes, Jackson, Jefferson, Lawrence, Meigs, Monroe, Morgan, Muskingum, Noble, Tuscarawas, Vinton, & Washington Counties				
<i>Population adjustment due to proximity to WV and PA casinos and relative inaccessibility to Clinton County</i>				
REMAINDER OF STATE		1,904,356	15%	<u>1,618,702</u>
includes Adams, Allen, Ashland, Auglaize, Brown, Champaign, Crawford, Darke, Delaware, Fairfield, Hardin, Hocking, Knox, Licking, Logan, Madison, Marion, Medina, Mercer, Miami, Morrow, Perry, Pike, Preble, Richland, Ross, Scioto, Shelby, Union, Wayne, & Wyandot Counties plus the Northern half of Franklin and the Eastern half of Pickaway Counties				
Casino Region Total				5,848,933

Table 2A - Casino Gross Receipts Data from Selected Midwestern States

2007 Stats (from Gaming Websites)

State	Annual AGR	Annual Admission	AGR/ admission	# of Slot Machines	Slot Revenue	# of Tables	Table Revenue	# of positions*	% of positions* slots
Illinois	\$1,983,386,762	16,525,437	\$120.00	9,946	\$1,749,412,378	219	\$233,974,384	11,260	88%
Indiana	\$2,663,955,493	27,537,337	\$96.70	18,600	\$2,210,382,137	681	\$453,573,356	22,686	82%
Iowa	\$1,363,054,534	23,359,375	\$58.40	17,606	\$1,235,287,832	477	\$127,766,758	20,468	86%
Missouri	\$1,599,686,340	51,184,970	\$31.30	17,720	\$1,423,057,076	541	\$176,629,264	20,966	85%
AVERAGE	\$1,902,520,782	29,651,780	\$76.60	15,968	\$1,654,534,856	480	\$247,985,941	18,845	85%

(All information found on Annual Reports except Missouri--found on Monthly Financial Reports and Monthly Slot/Table Detail Tables)

*Positions=tables*6+slots

Table 3A - Table and Slot Revenue Data from Casinos in Selected States						
2007 Stats (from Gaming Websites)						
State	Slot Revenue	# of Slot Machines	Annual win per slot	# of Tables	Table Revenue	Annual win/rake per table
Connecticut*	\$1,721,902,844	13,315	\$129,321	794	\$770,037,156	\$969,820
Detroit Area**	\$1,131,369,400	9,100	\$124,326	273	\$203,646,492	\$745,958
Illinois	\$1,749,412,378	9,946	\$175,891.0	219	\$233,974,384	\$1,068,376
Indiana	\$2,210,382,137	18,600	\$118,838	681	\$453,573,356	\$666,040
Iowa	\$1,235,287,832	17,606	\$70,163	477	\$127,766,758	\$267,855
Missouri	\$1,423,057,076	17,720	\$80,308	541	\$176,629,264	\$326,487
AVERAGES	\$1,578,568,611	14,381	\$116,474	498	\$327,604,568	\$674,089

*Table Revenue and exact number of tables are estimates

**Exact number of slot machines/tables are estimates and revenue distribution between tables and slots is an estimate

Table 4A - Gaming Regulatory Commission

Proposed Staffing and Costs

Title	Number	Salary	Fringe	Total Cost
Executive Director 1	1	\$122,845	\$36,853	\$159,698
Administrative Assistant	1	\$56,638	\$16,992	\$73,630
Deputy Director	2	\$77,480	\$23,244	\$201,448
Administrative Assistant	2	\$44,533	\$13,360	\$115,785
Background Investigator	5	\$47,650	\$14,295.0	\$309,724
Background Investigator Supervisor	1	\$56,638	\$16,992	\$73,630
Financial Investigation Supervisor 1	1	\$56,638	\$16,992	\$73,630
Financial Investigator	5	\$47,650	\$14,295	\$309,724
Auditor Supervisor 1	1	\$77,480	\$23,244	\$100,724
Auditor - (Range from Auditor 1 to Auditor 3)	4	\$44,735	\$13,421	\$232,623
Legal - (Range from Attorney 1 to Attorney 6)	5	\$65,133	\$19,540	\$423,366
Fiscal Officer 1	1	\$56,638	\$16,992	\$73,630
Fiscal Specialist 2	1	\$47,650	\$14,295	\$61,945
Programmer Analyst 4	2	\$66,692	\$20,008	\$173,399
Personnel Officer	1	\$44,533	\$13,360	\$57,893
Board/Commission Member 3	5	\$1,304	\$391	\$8,475
Board/Commission Secretary 2	1	\$75,546	\$22,664	\$98,209
Engineer for Gaming Lab	2	\$68,685	\$20,605	\$178,580
Statistician for Gaming Lab	1	\$43,520	\$13,056	\$56,575
Gaming Lab Supervisor	1	\$68,685	\$20,605	\$89,290
Compliance Officer	9	\$55,078	\$16,524	\$644,417
Compliance Officer Supervisor	1	\$68,685	\$20,605	\$89,290
Trooper	9	\$55,058	\$16,517	\$644,174
Sergeant	1	\$59,509	\$17,853	\$77,361
Total	63	\$1,409,001	\$422,700	\$4,351,700

Table 5A - Gaming Regulatory Commission

Additional Operating Costs

Description	Startup	Ongoing	Total
Purchased Services	\$0	\$460,224	\$460,224
Supplies/Maintenance	\$0	\$557,057.0	\$557,057
Equipment	\$187,387	\$43,733	\$231,120
Training (Troopers)	\$416,047	\$8,947	\$424,994
Training (Regulatory Staff)	\$109,686	\$54,843	\$164,529
Total	\$348,551	\$1,124,803	\$1,837,923