Beacon Economics

Rincon Band of Luiseño Indians

Economic and Fiscal Impact Analysis

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Executive Summary

The Rincon Band of Luiseño Indians (Tribe or Rincon) is a federally recognized sovereign government located in the Valley Center region of San Diego County within the Rincon Indian Reservation, which was established in 1875. The Tribe owns and operates Harrah's Resort Southern California, a gaming and hospitality enterprise encompassing casino operations and associated resort activities. Revenues generated by the resort represent the Tribe's primary source of funding for tribal government operations and community programs, supporting services for its more than 500 enrolled tribal members and contributing to services and programs available to the reservation's 1,500-plus residents.

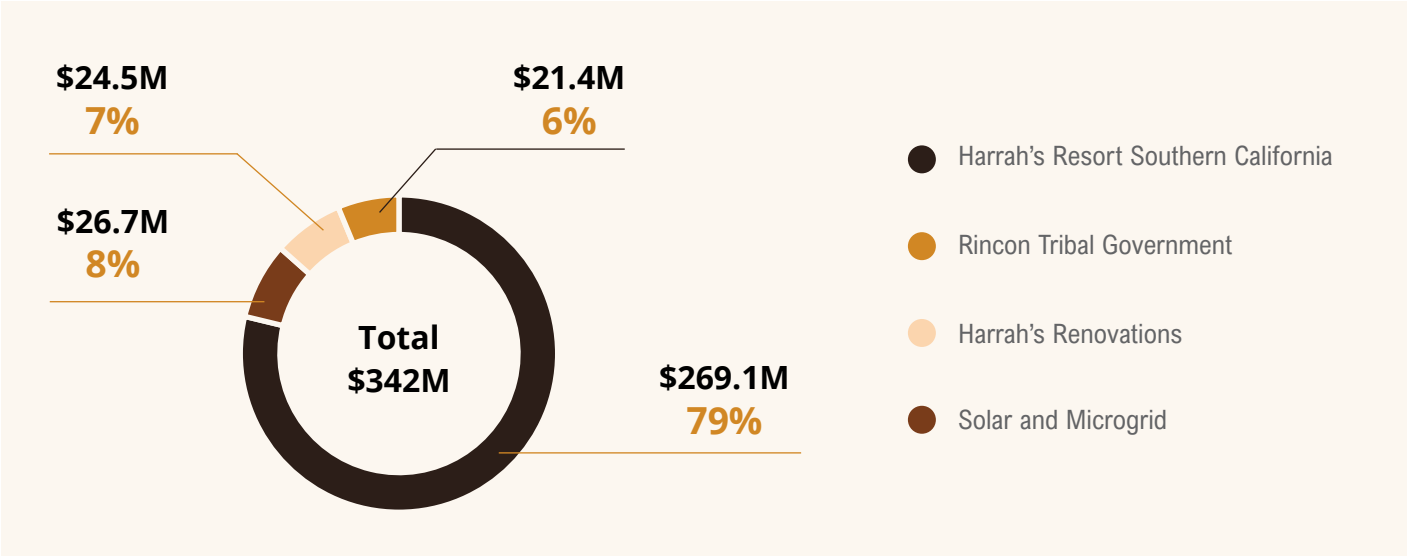
The following economic and fiscal impact study evaluates the contributions of the Rincon Band of Luiseño Indians through its tribal government activities, the operation of Harrah's Resort Southern California, and capital investments related to casino renovations and on-site solar and microgrid projects. The analysis draws on financial records from 2024 and 2025, including operational and capital expenditures. These inputs were used to estimate the flow of related economic activity throughout the local and regional economy, illustrating how the Tribe's operations and investments generate business activity, support public revenues, and contribute to communities across local congressional districts, San Diego County, and the State of California.

Rincon's 2024 total direct spending in San Diego County is estimated to be nearly $342 million.

Direct Contributions to the Local Economy

The Tribe generated new spending in the San Diego County economy through four primary channels. Two of these reflect ongoing, routine activities in 2024, including operating and capital expenditures associated with Harrah's Resort Southern California and operating expenditures related to tribal government activities. The remaining two channels reflect additional capital spending occurring in 2025, including renovations to dining and gaming areas in the resort and the construction of four on-site solar and microgrid facilities on the reservation. Together, these direct expenditures represent the initial injection of spending that drives broader economic activity across local industries and households. Total direct spending is estimated at approximately $341.7 million.

Figure 1 **Direct Spending by Source**



Source: Rincon Band of Luiseño Indians. Analysis by Beacon Economics.

Economic and Fiscal Impact

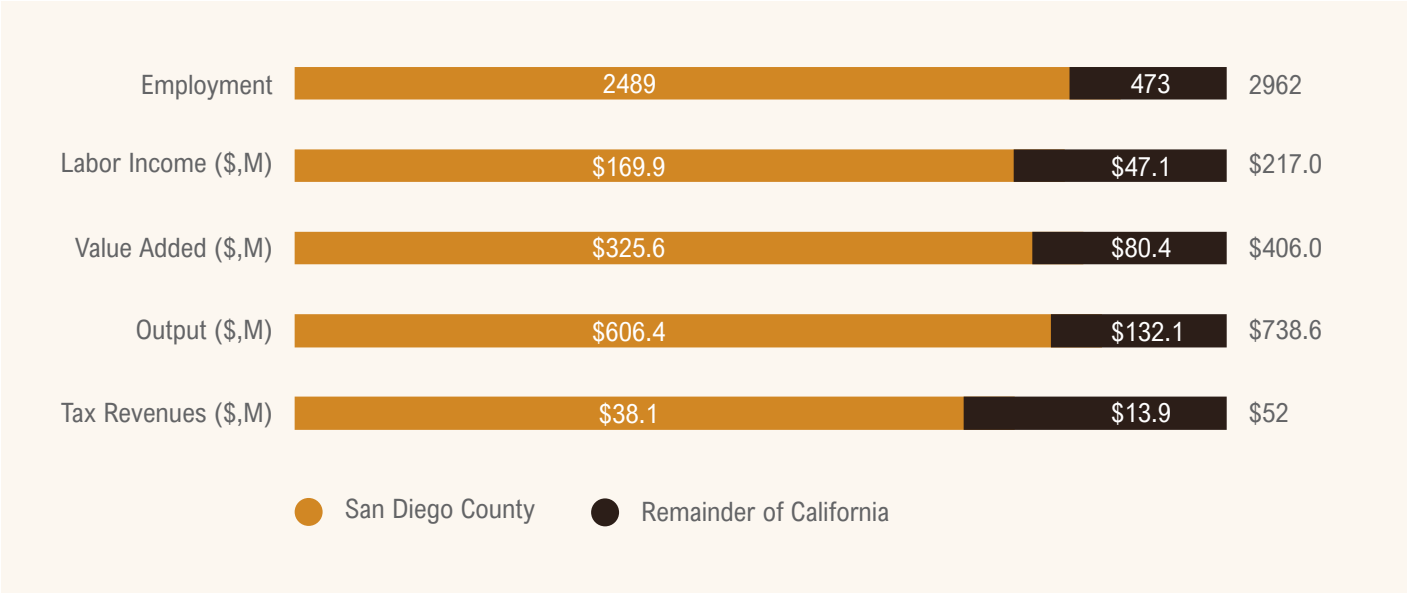
The Tribe's operations and related activities generate substantial economic and fiscal impacts in San Diego County and across California. These activities support approximately 2,962 jobs statewide and generate an estimated $738.6 million in total economic output, along with $406.0 million in value added, $217.0 million in labor income, and $52.0 million in tax revenues. Most of these impacts occur within San Diego County, which accounts for 2,489 jobs, $606.4 million in output, and $325.6 million in value added, reflecting the concentration of direct activity and supply-chain linkages in the local economy, while the remainder of California captures a significant share of spillover effects.

2,962
jobs supported by Tribal economic activity

$739M
in economic output

$52M
in tax revenue

Figure 2 **Regional Comparison of Economic and Fiscal Impacts**



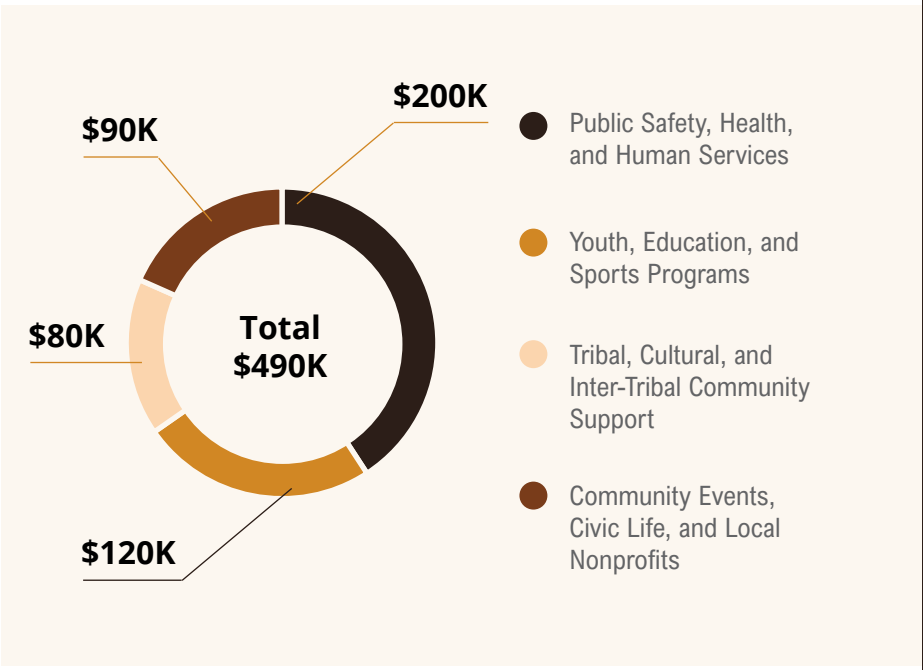
Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).

Note: Figures reflect both direct and secondary impacts. (Totals may not sum exactly due to rounding)

Charitable Contributions

In 2024, the Rincon Band of Luiseño Indians, through its casino and tribal government operations, contributed nearly $490,000 in charitable donations and sponsorships to approximately 70 organizations across San Diego County and neighboring tribal communities. These contributions supported public safety; health and human services; youth, education, and sports programs; tribal and inter-tribal cultural initiatives; and community events, civic organizations, and environmental nonprofits, reinforcing the Tribe's role as a committed regional partner.

Figure 3 **2024 Charitable Contributions by Focus Area**



Source: Rincon Band of Luiseño Indians. Analysis by Beacon Economics.

Introduction

Overview

The Rincon Band of Luiseño Indians is a federally recognized sovereign government located in the Valley Center area of San Diego County, within the Rincon Indian Reservation established in 1875. The Tribe maintains a deep historical connection to its ancestral lands, with settlement in the mountains, plains, and river valleys of northern San Diego County dating back more than 10,000 years. Throughout this long history, the Tribe has supported the needs of its people and continues to do so today through responsible governance, stewardship of its lands, and investment in community well-being.

In addition to serving its members, the Tribe contributes to the broader regional economy through the use and management of its lands and enterprises. Central to this is the Tribe's ownership and operation of Harrah's Resort Southern California, a major hospitality and entertainment destination in San Diego County. Revenue generated by the resort supports essential services for tribal members, including healthcare, housing, education, and social programs.

Opened in 2002 and expanded in 2014, Harrah's Resort Southern California encompasses more than 1.2 million square feet and includes over a thousand hotel rooms, making it the fourth-largest hotel in San Diego County. The resort features more than 1,500 slot machines, a diverse mix of dining options, multiple pools with a lazy river, an on-site brewery, and more than 50,000 square feet of event and meeting space. Through these operations, the resort serves as a significant employer and economic anchor in the Valley Center area and the broader region.

Scope of Work

Beacon Economics assessed the economic and fiscal contributions associated with the Tribe's ongoing operational activities and capital expenditures in 2024. In addition to these core operations, the analysis also incorporates major capital investments occurring in 2025, including casino renovations and the construction and operation of four on-site microgrid projects. The analysis measures how economic activity related to the Tribe and its casino resort generates broader effects across interconnected industries and households. Importantly, these effects vary by geographic scale, as supply-chain relationships and household spending patterns expand beyond the initial point of activity. As the geographic area of analysis widens, a greater share of supplier purchases and workforce re-spending is captured, resulting in larger indirect and induced effects. Accordingly, the study evaluates how the Tribe's activities contribute to economic and fiscal outcomes across multiple geographies, reflecting the way spending flows through local, regional, and statewide economies.

Geographic Scope of Analysis

San Diego County – The primary region of impact, capturing all direct economic and fiscal effects associated with the Tribe's casino and tribal government operations, including employment, payroll, and on-site spending.

State of California – The broader region of impact, capturing spillover effects beyond San Diego County through supply-chain linkages, household spending, and business activity.

California's 48th through 52nd Congressional Districts – Reflecting impacts within the district containing the Tribe's lands and primary operations, as well as spillover effects across the broader regional economy.

Dimensions of Impact
Key Impact Metrics

Economic Impact – Measures the business activity supported by the Tribe's casino and tribal government operations, including operational spending, capital investments, vendor purchasing, and associated supply-chain and household-spending effects.

Fiscal Impact – Quantifies the tax revenues generated by these activities, including sales, lodging, property, and business-related taxes that support public services at the local, county, and state levels.

To evaluate these dimensions, Beacon Economics applies a set of standardized metrics that capture both economic & fiscal performance:

- **Employment** – The total number of jobs supported by the Tribe's casino and tribal government activities, including full-time, part-time, and seasonal positions, measured on an annualized basis.
- **Labor Income** – The combined value of wages, salaries, and proprietor earnings generated by supported employment.
- **Value Added** – The net new economic value created in the regional economy, equivalent to the industry-level contribution to Gross Domestic Product (GDP). This measure avoids double-counting by capturing only employee compensation, business profits, and taxes on production.
- **Output** – The total value of goods and services produced as a result of spending associated with the Tribe's operations and capital investments. This metric reflects the full scale of economic activity generated across supply chains and consumer spending, but includes intermediate transactions between industries and therefore should not be interpreted as net new production.
- **Tax Revenues** – The fiscal contributions generated for local, county, state, and federal governments through sales, lodging, social insurance, and other applicable tax channels.

Methodology Summary

Economic and fiscal impacts were estimated using the 2024 Impact Analysis for Planning (IMPLAN) model, a widely used regional input–output framework that measures how spending in one part of the economy generates additional activity across interconnected industries. A multi-regional input–output approach was applied to track how economic activity originating from the Tribe's casino and tribal government operations in San Diego County flows through supply chains and household spending across California, including its 48th, 50th, and 52nd congressional districts. The model captures three categories of economic effects:

- **Direct effects** – Immediate economic activity generated by the Tribe's casino and tribal government operations, capital expenditures, and associated visitor spending, net of regional economic leakage. These impacts occur in the industries where the initial spending takes place, including gaming, hospitality, food services, and facility operations.
- **Indirect effects** – Supply-chain activity generated through business-to-business purchasing by the Tribe and its vendors. For example, spending on equipment, construction materials, security services, utilities, and facility maintenance supports activity in the manufacturing, logistics, construction, and professional services industries.
- **Induced effects** – Household spending supported by wages and salaries earned by workers employed directly and indirectly as a result of the Tribe's activities.

Data Sources and Inputs

The analysis incorporates operational activity undertaken by the Tribe in 2024, reflecting casino and tribal government operations, employment, and associated spending, based on data provided by the Tribe. In addition, the analysis includes major capital expenditures occurring in 2025, including casino renovations and the construction and operation of four on-site microgrid projects, as reported by the Tribe. Operational and capital inputs are modeled separately and valued in their respective dollar years to accurately reflect the timing and scale of economic activity.

These Tribe-provided data form the basis for estimating direct spending and calibrating the economic model used to generate secondary economic and fiscal impacts. All reported results are presented in 2025 dollars to reflect current economic conditions.

Direct Contributions

The Tribe's operational activities and capital investments generate direct spending in the regional economy. These expenditures represent the initial round of economic activity, supporting vendors, contractors, and employees before giving rise to additional indirect and induced effects captured elsewhere in this analysis.

During the study period, the Rincon Band of Luiseño Indians generated $341.7 million in direct spending across California. Of this, $339.9 million occurred in San Diego County, with an additional $1.7 million occurring elsewhere in the state. The majority of direct spending was associated with Harrah's Resort Southern California, which accounted for $269.1 million in San Diego County. Rincon Tribal Government operations contributed an additional $26.7 million in direct spending. Capital activity also contributed to the region's economy. Harrah's renovations accounted for $24.5 million in direct spending, while solar and microgrid projects contributed $21.4 million statewide. Of the solar and microgrid spending, $19.7 million occurred in San Diego County, with $1.7 million reflecting spending captured elsewhere in California.[1]

These direct contributions provide the baseline for the broader economic and fiscal impacts estimated in the study.

Table 1 Direct Contributions to Regional Economy by Source

Source	San Diego County ($M)	Remainder of California ($M)	Total ($M)
Harrah's Resort Southern California	$269.1	-	$269.1
Rincon Tribal Government	$26.7	-	$26.7
Harrah's Renovations	$24.5	-	$24.5
Solar and Microgrid	$19.7	$1.7	$21.4
Total	**$339.9**	**$1.7**	**$341.7**

Source: Rincon Band of Luiseño Indians. Analysis by Beacon Economics.

1 Direct spending may not align precisely with measured direct economic impacts because reported expenditures can include components that are treated differently within economic accounts. In some industries, such as retail and wholesale trade, impacts are measured on a value-added (margin) basis rather than total sales, which results in direct output being scaled downward to exclude the cost of goods sold. In other cases, reported expenditures may be modeled as intermediate inputs to production, which can result in direct output being scaled upward to reflect the full value of goods and services produced. These adjustments ensure that total activity is neither overstated nor understated and that reported impacts accurately reflect economic value created within the local economy.

Economic Impacts

County and Statewide Impacts

The Rincon Band of Luiseño Indians' ongoing operations and capital investments generate substantial economic activity in San Diego County and across the State of California. These impacts reflect casino and resort operations, tribal government activities, and recent capital spending associated with facility renovations and on-site energy infrastructure.

Across all activities, Tribe-related economic activity supported 2,962 jobs statewide, generated $217.0 million in labor income, contributed $406.0 million in value added, and produced $738.6 million in total economic output. The majority of these impacts occurred within San Diego County, where core operations and capital investments are located, while additional activity was captured elsewhere in California through supplier purchases, construction inputs, and household spending.

Table 2 Total Economic Impact of Operations and Capital Investments by Region

Region	Employment	Labor Income ($,M)	Value Added ($,M)	Output ($, M)
San Diego County	2,489	$169.9	$325.6	$606.4
Remainder of California	473	$47.1	$80.4	$132.1
Total	**2,962**	**$217.0**	**$406.0**	**$738.6**

Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).

Note: Figures reflect both direct and secondary impacts. (Totals may not sum exactly due to rounding)

Ongoing Operational Impacts

In 2024, the Tribe's ongoing operations supported 2,242 jobs, generated $148.5 million in labor income, and produced $547.9 million in economic output within San Diego County.

Most county-level impacts were driven by casino and resort operations at Harrah's Resort Southern California, including gaming, lodging, food and beverage, and entertainment activities. These operations supported 2,057 jobs, generated $127.9 million in labor income, and produced $511.7 million in output, reflecting both on-site activity and spending captured by local suppliers and employees.

Tribal government operations also contributed to the county economy, supporting 185 jobs, generating $20.6 million in labor income, and producing $36.2 million in output through administrative and public-service functions.

Table 3 2024 Economic Impact by Event Type, San Diego County

Event Type	Impact	Employment	Labor Income ($, M)	Output ($, M)
Casino and Resort Operations	Direct	1,485	$82.2	$383.6
	Indirect	514	$42.1	$117.1
	Induced	58	$3.6	$11.0
	Total	**2,057**	**$127.9**	**$511.7**
Tribal Government Operations	Direct	153	$18.0	$29.0
	Indirect	23	$2.1	$5.5
	Induced	9	$0.6	$1.7
	Total	**185**	**$20.6**	**$36.2**
	Grand Total	**2,242**	**$148.5**	**$547.9**

Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).

(Totals may not sum exactly due to rounding)

When the scope is expanded to the State of California, the economic impacts of the Tribe's 2024 operations increase as a broader set of supplier relationships and household spending patterns are captured. Statewide, operational activities supported 2,668 jobs, generated $191.2 million in labor income, and produced $666.9 million in economic output.

Casino and resort operations continued to account for the largest share of statewide impacts, supporting 2,454 jobs, $168.0 million in labor income, and $622.9 million in output. Tribal government operations supported an additional 214 jobs, $23.2 million in labor income, and $43.9 million in output statewide. The increase from county to statewide results reflects goods and services sourced from outside San Diego County but within California.

Table 4 2024 Economic Impact by Event Type, State of California

Event Type	Impact	Employment	Labor Income ($, M)	Output ($, M)
Casino And Resort Operations	Direct	1,485	$82.2	$383.6
	Indirect	818	$75.0	$207.3
	Induced	151	$10.8	$32.0
	Total	**2,454**	**$168.0**	**$622.9**
Tribal Government Operations	Direct	153	$18.0	$29.0
	Indirect	36	$3.4	$9.5
	Induced	25	$1.8	$5.4
	Total	**214**	**$23.2**	**$43.9**
	Grand Total	**2,668**	**$191.2**	**$666.9**

Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).
(Totals may not sum exactly due to rounding)

Capital Investment Impacts

In addition to ongoing operations, the Tribe's capital investments in 2025 generated substantial economic activity in San Diego County. These included major renovations at Harrah's Resort Southern California and the construction and initial operations of multiple on-site solar and microgrid projects. Together, these capital activities supported 247 jobs, generated $21.4 million in labor income, and produced $58.5 million in economic output in the county.

Casino renovations supported 131 jobs, $11.2 million in labor income, and $30.3 million in economic output, reflecting construction labor, materials, and related professional services. Renovation projects underway and planned during this period include upgrades to gaming and hospitality spaces designed to enhance guest experience and support long-term resort operations. Key investments include a $10.7 million redevelopment of an on-site restaurant into Tierra y Mar, a new elevated Mexican-inspired dining concept, as well as a $13.1 million renovation of the high-limit gaming room, featuring updated design elements, expanded gaming offerings, and premium guest amenities. These projects contribute both near-term construction activity and longer-term operational capacity.

In addition to hospitality-focused investments, the Tribe also undertook infrastructure projects that expanded on-site energy capacity. Solar and microgrid projects supported 116 jobs, generated $10.3 million in labor income, and produced $28.2 million in economic output in San Diego County. These projects include distributed energy systems serving Harrah's Resort Southern California, the Rincon Government Center, the Rincon Fire Station, and a crucial water well, each integrating on-site solar generation with battery energy storage. Economic activity associated with these projects reflects construction labor, electrical and mechanical installation, specialized equipment procurement, and early operational requirements tied to system monitoring and maintenance.

Solar and Microgrid Projects

116
jobs generated

$10.3M
in labor income

$28.2M
in economic output

Table 5 2025 Economic Impact by Event Type, San Diego County

Event Type	Impact	Employment	Labor Income ($, M)	Output ($, M)
Casino Renovations	Direct	107	$9.4	$24.5
	Indirect	19	$1.5	$5.0
	Induced	5	$0.3	$0.9
	Total	**131**	**$11.2**	**$30.3**
Microgrid Construction and First-Year Operations	Direct	88	$7.9	$19.5
	Indirect	24	$2.2	$7.9
	Induced	4	$0.3	$0.8
	Total	**116**	**$10.3**	**$28.2**
	Grand Total	**247**	**$21.4**	**$58.5**

Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).
(Totals may not sum exactly due to rounding)

At the state level, capital investments in 2025 supported 294 jobs, generated $25.7 million in labor income, and produced $71.7 million in economic output across California. Casino renovations accounted for 155 jobs, $13.3 million in labor income, and $37.7 million in output, while solar and microgrid projects supported 139 jobs, $12.4 million in labor income, and $34.0 million in output. These impacts reflect construction materials, specialized equipment, and professional services sourced from across the state.

Table 6 2025 Economic Impact by Event Type, State of California

Event Type	Impact	Employment	Labor Income ($, M)	Output ($, M)
Casino Renovations	Direct	107	$9.4	$24.5
	Indirect	35	$3.0	$10.4
	Induced	13	$0.9	$2.8
	Total	**155**	**$13.3**	**$37.7**
Microgrid Construction and First-Year Operations	Direct	95	$8.6	$21.3
	Indirect	32	$2.9	$10.1
	Induced	12	$0.9	$2.6
	Total	**139**	**$12.4**	**$34.0**
	Grand Total	**294**	**$25.7**	**$71.7**

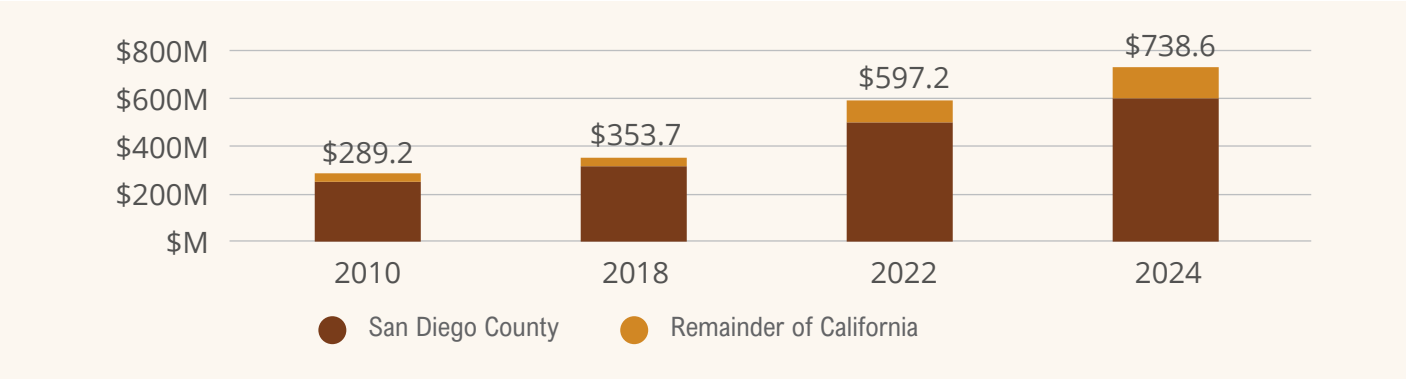
Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).
(Totals may not sum exactly due to rounding)

Regional Economic Output Trends

Beacon Economics has conducted four economic impact analyses for the Tribe over the past 15 years, each based on comparable expenditure data related to tribal government operations and the casino resort. Collectively, the analyses completed in 2010, 2018, 2022, and the current study provide a consistent basis for evaluating changes in the Tribe's economic footprint.

From 2010 to 2024, Tribe-related expenditures were associated with a 139% increase in total economic output in San Diego County and a 155% increase statewide, corresponding to an increase of more than $400 million in economic activity across California. This growth reflects structural and programmatic developments over the period, including the operational effects of the casino's estimated $160-million expansion completed in 2014, which added more than 400 hotel rooms, as well as the initiation of general welfare assistance payments in 2021 distributed to tribal members, each of which expanded ongoing operational activity and the scale of economic effects captured in subsequent analyses. The current study indicates that recent and ongoing capital investments may continue to influence the Tribe's economic footprint in future years, as casino renovations support both near-term construction activity and longer-term operational capacity, and the construction and operation of on-site solar and microgrid systems introduce a new source of recurring economic activity related to energy production and system maintenance. While this analysis captures only the initial construction phase and first year of operations, the continued operation of these assets has the potential to support tens of millions of dollars in additional economic output over time as spending circulates through the local and regional economy.[2]

Figure 4 **Total Economic Output Growth Trends, 2010–2024**



Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics.

2 Please note that IMPLAN's methodology has been updated since 2018 to better capture regional economic interdependence through enhanced multi-regional input–output modeling.

Congressional District–Level Impacts

Economic activity associated with the Tribe's operations and investments extended across all congressional districts within San Diego County. Combined direct and secondary effects supported 2,489 jobs, generated $169.9 million in labor income, and produced $606.4 million in economic output across the county's congressional districts.

Most impacts occurred within the 48th Congressional District, which includes the Tribe's lands and primary operations. Impacts observed in the 49th, 50th, 51st, and 52nd Congressional Districts reflect spillover effects associated with supplier relationships and household spending occurring elsewhere within the county.

Table 7 Total Economic Impact of Operations and Capital Investments by Region

Congressional District	Employment	Labor Income ($, M)	Output ($, M)
48th District	1,930	$124.2	$480.0
49th District	85	$6.8	$19.8
50th District	212	$17.5	$47.8
51st District	189	$16.1	$44.0
52nd District	73	$5.3	$15.0
Total	**2,489**	**169.9**	**606.4**

Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).
Note: Figures reflect both direct and secondary impacts. (Totals may not sum exactly due to rounding)

Table 8 Total Economic Impact, 48th Congressional District

Impact	Employment	Labor Income ($, M)	Output ($, M)
Direct	1,833	$117.4	$456.6
Indirect	89	$6.4	$21.6
Induced	8	$0.5	$1.7
Total	**1,930**	**$124.2**	**$480.0**

Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).
(Totals may not sum exactly due to rounding)

Fiscal Impacts

County and Statewide Impacts

In San Diego County, economic activity associated with the Tribe generated a total of $38.1 million in tax revenues, comprising $13.9 million in state and local taxes and $24.2 million in federal taxes.

At the state and local level, the largest sources of revenue were sales taxes ($5.6 million) and property taxes ($3.3 million). Sales tax revenues reflect taxable transactions associated with operational and capital activity, while property tax revenues are generated indirectly through secondary effects, including property taxes paid by suppliers, contractors, and other businesses supporting the Tribe's activities. Corporate profits tax revenues ($1.1 million) likewise reflect profits earned by non-tribal businesses participating in the supply chain and related economic activity, rather than taxes paid by the Tribe itself. Additional state and local revenues were generated through other business-related tax sources.

Federal tax revenues generated within the county were driven primarily by social insurance taxes ($18.9 million) and federal income taxes ($2.5 million), reflecting payroll and earnings associated with jobs supported by the Tribe's activities. Smaller contributions came from federal corporate profits taxes and other federal tax sources.

Table 9 Fiscal Impacts, County of San Diego

Tax Type	State and Local ($, M)	Federal ($, M)	Total ($, M)
Sales Tax	$5.6	$0.0	$5.6
Property Tax	$3.3	$0.0	$3.3
Income Tax	$0.8	$2.5	$3.3
Social Insurance Tax	$0.9	$18.9	$19.8
Corporate Profits Tax	$1.1	$1.9	$3.0
Other	$2.3	$1.0	$3.3
Total	**$13.9**	**$24.2**	**$38.1**

Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).

Note: Figures reflect both direct and secondary impacts. (Totals may not sum exactly due to rounding)

When expanded to California overall, total fiscal impacts increased to $52.0 million—$20.2 million in state and local taxes and $31.8 million in federal taxes. The increase over county-level results reflects broader supply-chain activity and household spending captured elsewhere in the state.

At the state and local level, sales taxes ($7.8 million) and property taxes ($5.4 million) remained the largest revenue sources, followed by corporate profits taxes and other business-related taxes. Statewide income tax revenues totaled $4.6 million, split between state and federal components.

Federal fiscal impacts were again dominated by social insurance taxes ($23.8 million), reflecting wages and salaries earned across the broader regional economy, along with $3.5 million in federal income taxes and $3.2 million in federal corporate profits taxes.

Table 10 Fiscal Impacts, State of California

Tax Type	State and Local ($, M)	Federal ($, M)	Total ($, M)
Sales Tax	$7.8	$0.0	$7.8
Property Tax	$5.4	$0.0	$5.4
Income Tax	$1.1	$3.5	$4.6
Social Insurance Tax	$1.1	$23.8	$24.9
Corporate Profits Tax	$1.9	$3.2	$5.1
Other	$3.0	$1.2	$4.2
Total	**$20.2**	**$31.8**	**$52.0**

Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).
Note: Figures reflect both direct and secondary impacts. (Totals may not sum exactly due to rounding)

Congressional District–Level Impacts

Fiscal impacts associated with the Tribe's activities were distributed across multiple congressional districts, reflecting both direct activity in the primary district and spillover effects elsewhere in the region. Across the 48th through 52nd Congressional Districts, the Tribe's operations generated approximately $38.3 million in total tax revenues, including about $14.0 million in state and local taxes and $24.1 million in federal taxes.

The 48th Congressional District, which includes the Tribe's lands and primary operations, captured the largest share of fiscal impacts, generating approximately $23.7 million in total tax revenues. These impacts were driven primarily by federal social insurance taxes, along with state and local sales, property, and income taxes, reflecting the concentration of employment, payroll, and on-site spending within the district.

The 49th, 50th, 51st, and 52nd Congressional Districts captured smaller but still meaningful shares of fiscal impacts, reflecting spillover effects associated with supplier relationships, employee commuting patterns, and household spending outside the primary district. Collectively, these districts generated approximately $14.6 million in total tax revenues, primarily through income taxes, social insurance taxes, sales taxes, and business-related tax sources.

Table 11 Fiscal Impacts, Congressional District Level

Tax Type	State and Local ($, M)					Federal ($, M)					Total ($, M)				
Congressional District	48th	49th	50th	51st	52nd	48th	49th	50th	51st	52nd	48th	49th	50th	51st	52nd
Sales Tax	3.3	0.4	0.8	0.8	0.3	-	-	-	-	-	3.3	0.4	0.8	0.8	0.3
Property Tax	0.9	0.4	0.8	0.8	0.4	-	-	-	-	-	0.9	0.4	0.8	0.8	0.4
Income Tax	0.3	0.1	0.2	0.2	0.0	0.9	0.2	0.7	0.6	0.1	1.2	0.3	0.9	0.8	0.2
Social Insurance Tax	0.7	0	0.1	0.1	0.0	14.1	0.7	1.8	1.6	0.6	14.8	0.8	1.9	1.7	0.6
Corporate Profits Tax	0.4	0.1	0.3	0.2	0.1	0.6	0.2	0.5	0.4	0.1	1	0.3	0.8	0.7	0.2
Other	1.7	0.1	0.2	0.2	0.1	0.7	0	0.1	0.1	0	2.5	0.1	0.3	0.3	0.1
Total	**7.3**	**1.1**	**2.4**	**2.3**	**0.9**	**16.3**	**1.1**	**3.1**	**2.7**	**0.8**	**23.7**	**2.3**	**5.5**	**5.0**	**1.8**

Source: Rincon Band of Luiseño Indians, Bureau of Economic Analysis, Bureau of Labor Statistics, and the U.S. Census Bureau. Analysis by Beacon Economics using IMPLAN 2024 (2025 dollars).
Note: Figures reflect both direct and secondary impacts. (Totals may not sum exactly due to rounding)

Charitable Contributions

In 2024, the Rincon Band of Luiseño Indians, through its casino and tribal government operations, contributed nearly $490,000 in charitable donations and sponsorships to approximately 70 organizations in San Diego County and neighboring tribal communities. These contributions were distributed across four primary focus areas: public safety, health and human services; youth, education, and sports programs; tribal, cultural, and inter-tribal community support; and community events, civic life, and local nonprofits.

The largest share of donations supported public safety, health, and human services, including $100,000 to the San Diego Rescue Mission and $50,000 to the American Indian Veterans Memorial, along with support for law enforcement and first-responder organizations, hospice and health-related nonprofits, substance-abuse recovery programs, and community safety initiatives.

70

Community Organizations Supported

$490K

Invested in Charitable Contributions

A substantial portion supported youth, education, and sports programs, including organizations such as the Boys & Girls Clubs, local school foundations, scholarship and awards events, band boosters, and youth athletic programs. These investments reflect a focus on expanding educational opportunities and supporting youth development.

Additional donations supported tribal, cultural, and inter-tribal community initiatives, including Native American cultural events, inter-tribal gatherings, and Native youth programs. The Tribe also served as a partner in community events, civic life, and environmental stewardship, supporting organizations such as Friends of Palomar Mountain State Park, the Agua Hedionda Discovery Center, and the San Diego Zoo Wildlife Alliance, as well as long-standing local festivals and civic organizations.

Collectively, these contributions illustrate how the Tribe's economic activity extends beyond operations and employment to support social, cultural, and civic priorities across the region.

Conclusion

The Rincon Band of Luiseño Indians contributes significantly to the State of California's economy through its casino and resort operations, tribal government activities, and capital investments. These activities generate measurable economic and fiscal effects that extend beyond San Diego County through supply chains, labor income, and business activity across the state.

At the statewide level, Tribe-related activity supported the following outcomes:

- 2,962 jobs supported statewide.
- $217.0 million in labor income.
- $406.0 million in value added.
- $738.6 million in total economic output.
- $52.0 million in federal, state, and local tax revenues.

While the majority of these impacts are concentrated in San Diego County, additional spillover effects occur across California as spending circulates through supplier networks and household consumption. These statewide impacts reflect both direct economic activity associated with the Tribe's operations and secondary effects generated across interconnected regional economies.

The Tribe also supports community well-being, making nearly $490,000 in charitable contributions in 2024, benefiting approximately 70 community organizations across San Diego County and neighboring tribal communities. These contributions support public safety and human services, youth and education programs, tribal and cultural initiatives, and community and environmental organizations.

Overall, the Tribe's spending generates measurable economic and fiscal effects that extend far beyond San Diego County.

Taken together, the results illustrate how the Tribe's operations and investments support employment, income generation, business output, public revenues, and community-focused initiatives across California.

Appendix

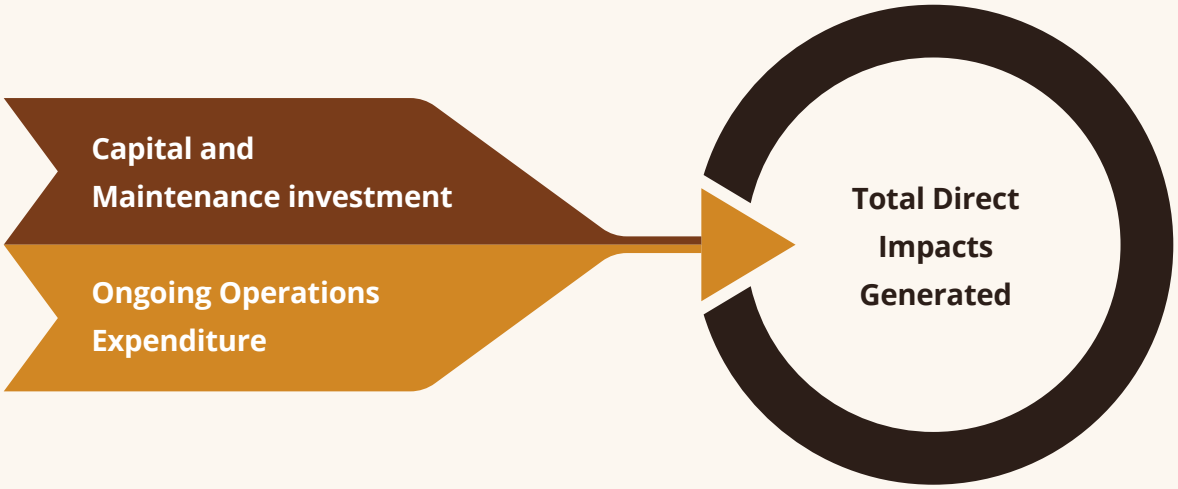
Technical Appendix

Methodology

Beacon Economics uses the **2024 IMPLAN input–output model** and an expenditure-driven approach to estimate how spending associated with the Tribe's operations and investments circulates through the economy. The analysis models direct spending and the resulting indirect and induced effects generated through supplier relationships and household spending.

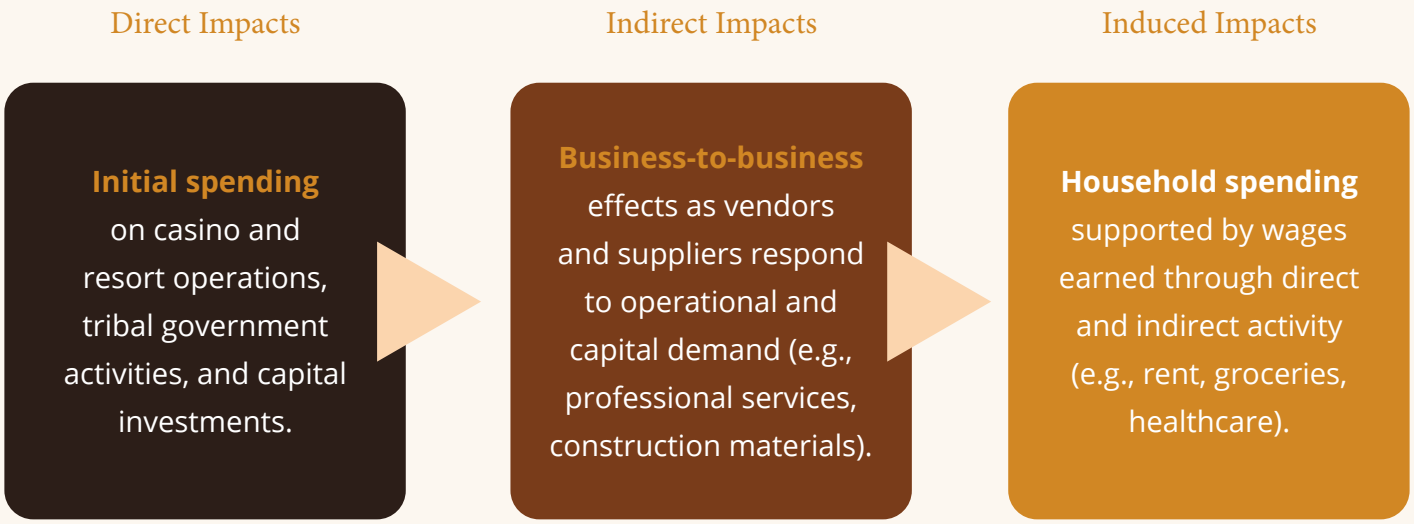
Modeled expenditure categories include:

- **Capital and Maintenance Investment** – Construction, equipment, and ongoing maintenance associated with facilities and infrastructure.
- **Operations Expenditure** – Ongoing spending related to casino and resort operations and tribal government activities, including payroll and purchases of goods and services.



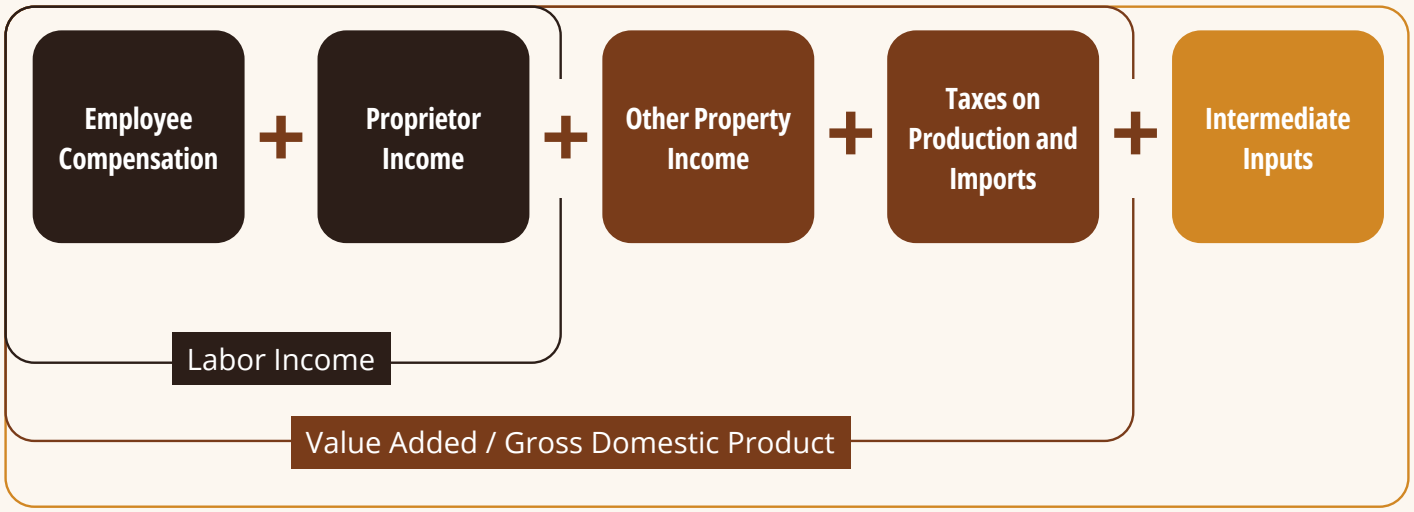
A regional input–output modeling framework was used to estimate the full spectrum of economic impacts associated with the Tribe's operations and investments:

- **Direct impacts** – Initial spending related to casino and resort operations, tribal government activities, and capital investments.
- **Indirect impacts** – Business-to-business supply-chain activity generated as initial spending flows to vendors and service providers.
- **Induced impacts** – Household spending supported by wages and salaries earned through direct and indirect employment.



Key indicators included:

- **Employment:** Total number of jobs supported.
- **Labor Income:** Wages and benefits supported.
- **Economic Output:** Total revenue and value added contributions.
- **Fiscal Revenues:** Taxes generated at the federal, state, and local levels.
  - Federal taxes include personal income taxes, payroll contributions (such as Social Security and Medicare), corporate profits taxes, excise taxes, and customs duties.
  - State taxes commonly include personal and corporate income taxes, state sales taxes, excise taxes (such as fuel, tobacco, and alcohol), motor vehicle licenses, and other state-specific fees.
  - Local taxes are primarily property taxes, but may also include local sales taxes, local income taxes (in certain jurisdictions), business license fees, and other charges imposed by cities or counties.



Glossary of Terms

- **Direct Effects/Impacts:** The set of expenditures made by the producers and/or consumers of an event, activity, or policy. These expenditures are applied to the industry multipliers in an IMPLAN model, which result in further, secondary expenditures (known as the indirect and induced effects).
- **Expenditures:** The amount of money buyers pay to sellers in exchange for goods or services.
- **Fiscal Impact:** Tax revenues generated at the federal, state, and local levels. These expenditures are included in the total impact as government expenditures.
- **Indirect Effects/Impacts:** The set of expenditures made by local industries on goods and services from other local industries as a result of the direct effects. This cycle of spending works its way backward through the supply chain until all money "leaks" from the local economy.
- **Induced Effects/Impacts:** The set of expenditures made by local households on local goods and services as a result of increased labor income generated by the direct and indirect effects.
- **Input-Output Analysis:** A type of applied economic analysis that tracks the interdependence among various producing and consuming sectors of an economy.
- **Jobs (Employment):** A job in IMPLAN is equal to the annual average of monthly jobs in that industry. Thus, one job lasting 12 months is equal to two jobs lasting 6 months each, which is equal to three jobs lasting four months each. A job can be either full-time, part-time, or seasonal.
- **Labor Income:** All forms of employment income, including employee compensation (wages and benefits) and proprietor income.
- **Leakage:** Industry activity, employment, labor income, or tax impacts that occur outside the study region as a result of supply chains that extend beyond the local economy.
- **Multiplier Effect:** In simple terms, the phenomenon of final increased spending resulting from some initial amount of spending.
- **Secondary Impacts:** Indirect Effects + Induced Effects.
- **Total Effect/Impact:** **Direct + Indirect + Induced.** The entire economic impact of an event, activity, or policy, found by combining the direct, indirect, and induced impacts.
- **Output:** The value of industry production. In IMPLAN, these are annual production estimates for the year of the data set and are in producer prices. For manufacturers, this is sales plus/minus changes in inventory. For service sectors, production is equal to sales. For retail and wholesale trade, output is equal to gross margin (not gross sales).

About Beacon Economics

Founded in 2006, Beacon Economics, an LLC and certified Small Business Enterprise with the State of California, is an independent research and consulting firm dedicated to delivering accurate, insightful, and objectively based economic analysis. Employing unique proprietary models, vast databases, and sophisticated data processing, the company's specialized practice areas include sustainable growth and development, real estate market analysis, economic forecasting, industry analysis, economic policy analysis, and economic impact studies. Beacon Economics equips its clients with the data and analysis they need to understand the significance of on-the-ground realities and to make informed business and policy decisions.

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