## Gross Production Tax Revenue from Fort Berthold Reservation and Associated Revenue Reduction for Counties - Fiscal Year 2009

|                        | Total GPT<br>From Tribal Sources<br>FY 2009 |                 | Tribal<br>Share | Tribal<br>Allocation | County<br>Allocable | Revenue<br>Unavailable<br>to County | Top<br>Allocation<br>Tier | R  | Revenue<br>eduction<br>Counties |
|------------------------|---------------------------------------------|-----------------|-----------------|----------------------|---------------------|-------------------------------------|---------------------------|----|---------------------------------|
| Dunn Nontrust          | \$                                          | 527,684         | 20%             | \$ 105,537           | 80%                 | \$ 84,429                           | Capped                    |    |                                 |
| Dunn Trust             |                                             | 330,883         | 50%             | 165,442              | 80%                 | 132,353                             | Capped                    |    |                                 |
| McKenzie Nontrust      |                                             | 92,798          | 20%             | 18,560               | 80%                 | 14,848                              | Capped                    |    |                                 |
| McKenzie Trust         |                                             | 155,730         | 50%             | 77,865               | 80%                 | 62,292                              | Capped                    |    |                                 |
| McLean Nontrust        |                                             | 88,156          | 20%             | 17,631               | 80%                 | 14,105                              | 100%                      |    | (14,105)                        |
| McLean Trust           |                                             | 54,578          | 50%             | 27,289               | 80%                 | 21,831                              | 100%                      |    | (21,831)                        |
| Mountrail Nontrust     |                                             | 7,074,740       | 20%             | 1,414,948            | 80%                 | 1,131,958                           | Capped                    |    |                                 |
| Mountrail Trust        |                                             | 200,037         | 50%             | 100,019              | 80%                 | 80,015                              |                           |    |                                 |
| Total Fiscal Year 2009 | Revenue                                     | Reduction to Co | ounties         |                      |                     |                                     |                           | \$ | (35,936)                        |

## Gross Production Tax Revenue from Fort Berthold Reservation and Associated Revenue Reduction for Counties - Fiscal Year 2010 to-date

|                         | Total GPT From Tribal Sources First 8 Months of FY 2010 (Thru Apr Dist) | Tribal<br>Share | Tribal<br>Allocation | County<br>Allocable | Revenue<br>Unavailable<br>to County | Top<br>Allocation<br>Tier | Revenue<br>Reduction<br>to Counties |  |
|-------------------------|-------------------------------------------------------------------------|-----------------|----------------------|---------------------|-------------------------------------|---------------------------|-------------------------------------|--|
| Dunn Nontrust           | \$ 249,907                                                              | 20%             | \$ 49,981            | 80%                 | \$ 39,985                           | 10%                       | \$ (3,999)                          |  |
| Dunn Trust              | 1,688,964                                                               | 50%             | 844,482              | 80%                 | 675,586                             | 10%                       | (67,559)                            |  |
| McKenzie Nontrust       | 102,765                                                                 | 20%             | 20,553               | 80%                 | 16,442                              | 10%                       | (1,644)                             |  |
| McKenzie Trust          | 150,525                                                                 | 50%             | 75,263               | 80%                 | 60,210                              | 10%                       | (6,021)                             |  |
| McLean Nontrust         | 83,244                                                                  | 20%             | 16,649               | 80%                 | 13,319                              | 100%                      | (13,319)                            |  |
| McLean Trust            | 268,388                                                                 | 50%             | 134,194              | 80%                 | 107,355                             | 100%                      | (107,355)                           |  |
| Mountrail Nontrust      | 13,020,898                                                              | 20%             | 2,604,180            | 80%                 | 2,083,344                           | 10%                       | (208,334)                           |  |
| Mountrail Trust         | 808,825                                                                 | 50%             | 404,413              | 80%                 | 323,530                             | 10%                       | (32,353)                            |  |
| Fiscal Year 2010 to-dat | e (first 8 months) Rever                                                | nue Reduction   | to Counties          |                     |                                     |                           | \$ (440.584)                        |  |

## Estimated Fiscal Impact of County Hold Harmless Legislation Based on Most Recent Month's Acutals

|                       | Total GPT<br>From Tribal Sources<br>Feb Prod<br>Mar Rev<br>Apr Dist |                  | Tribal<br>Share | Tribal<br>Allocation | County<br>Allocable | Revenue<br>Unavailable<br>to County |                 | Likely Top<br>Allocation<br>Tier | Potential One<br>Mo Revenue<br>Reduction<br>to Counties |          | Potential<br>24-Month<br>Reduction<br>to Counties |             |
|-----------------------|---------------------------------------------------------------------|------------------|-----------------|----------------------|---------------------|-------------------------------------|-----------------|----------------------------------|---------------------------------------------------------|----------|---------------------------------------------------|-------------|
| Dunn Nontrust         | \$                                                                  | 75,490           | 20%             | \$ 15,098            | 80%                 | \$                                  | 12,078          | 10%                              | \$                                                      | (1,208)  | \$                                                | (28,988)    |
| Dunn Trust            |                                                                     | 329,645          | 50%             | 164,823              | 80%                 |                                     | 131,858         | 10%                              |                                                         | (13,186) |                                                   | (316,459)   |
| McKenzie Nontrust     | 140                                                                 | 20,075           | 20%             | 4,015                | 80%                 |                                     | 3,212           | 10%                              |                                                         | (321)    |                                                   | (7,709)     |
| McKenzie Trust        |                                                                     | 49,796           | 50%             | 24,898               | 80%                 |                                     | 19,918          | 10%                              |                                                         | (1,992)  |                                                   | (47,804)    |
| McLean Nontrust       |                                                                     | 6,345            | 20%             | 1,269                | 80%                 |                                     | 1,015           | 100%                             |                                                         | (1,015)  |                                                   | (24,365)    |
| McLean Trust          |                                                                     | 54,682           | 50%             | 27,341               | 80%                 |                                     | 21,873          | 100%                             |                                                         | (21,873) |                                                   | (524,947)   |
| Mountrail Nontrust    |                                                                     | 2,142,506        | 20%             | 428,501              | 80%                 |                                     | 342,801         | 10%                              |                                                         | (34,280) |                                                   | (822,722)   |
| Mountrail Trust       |                                                                     | 209,352          | 50%             | 104,676              | 80%                 |                                     | 83,741          | 10%                              |                                                         | (8,374)  |                                                   | (200,978)   |
| Estimated Loss to Cou | nties & B                                                           | iennial Fiscal I | mpact to State  | General Fund/P       | erm Oil Tax Trust   | Fund of                             | f County Hold-F | larmless Legislatio              | oπ                                                      |          | Ś                                                 | (1.973.973) |

## Estimated Fiscal Impact of County "Windfall" due to Tribal Agreement Based on Most Recent Month's Actuals

|                    | Total GPT                       |                        |                             |                     |                                   |           |                                  |                                       |                                     |  |
|--------------------|---------------------------------|------------------------|-----------------------------|---------------------|-----------------------------------|-----------|----------------------------------|---------------------------------------|-------------------------------------|--|
|                    | From Tribal Sources             |                        |                             |                     |                                   |           |                                  | Potential One                         | Potential                           |  |
| W.                 | Feb Prod<br>Mar Rev<br>Apr Dist | Non<br>Tribal<br>Share | Non<br>Tribal<br>Allocation | County<br>Allocable | Revenue<br>Available<br>to County |           | Likely Top<br>Allocation<br>Tier | Mo Revenue<br>Windfall<br>to Counties | 24-Month<br>Windfall<br>to Counties |  |
| Dunn Nontrust      | \$ 75,490                       | 80%                    | \$ 60,392                   | 80%                 | \$                                | 48,314    | 10%                              | \$ 4,831                              | \$ 115,953                          |  |
| Dunn Trust         | 329,645                         | 50%                    | 164,823                     | 80%                 |                                   | 131,858   | 10%                              | 13,186                                | 316,459                             |  |
| McKenzie Nontrust  | 20,075                          | 80%                    | 16,060                      | 80%                 |                                   | 12,848    | 10%                              | 1,285                                 | 30,835                              |  |
| McKenzie Trust     | 49,796                          | 50%                    | 24,898                      | 80%                 |                                   | 19,918    | 10%                              | 1,992                                 | 47,804                              |  |
| McLean Nontrust    | 6,345                           | 80%                    | 5,076                       | 80%                 |                                   | 4,061     | 100%                             | 4,061                                 | 97,459                              |  |
| McLean Trust       | 54,682                          | 50%                    | 27,341                      | 80%                 |                                   | 21,873    | 100%                             | 21,873                                | 524,947                             |  |
| Mountrail Nontrust | 2,142,506                       | 80%                    | 1,714,005                   | 80%                 |                                   | 1,371,204 | 10%                              | 137,120                               | 3,290,889                           |  |
| Mountrail Trust    | 209,352                         | 50%                    | 104,676                     | 80%                 |                                   | 83,741    | 10%                              | 8,374                                 | 200,978                             |  |
|                    |                                 |                        |                             |                     |                                   |           |                                  |                                       |                                     |  |

\$ 4,625,325

Estimated Potential Gain to Counties from Production on Reservation that may not have occurred without Tribal Agreement

Prepred By: Kathryn L. Strombeck

Office of Tax Commissioner

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