

## 2013-15 BIENNIUM DISTRIBUTIONS TO POLITICAL SUBDIVISIONS - OIL AND GAS GROSS PRODUCTION TAX COLLECTIONS

Distributions of the oil and gas gross production tax to political subdivisions reflect production from two months prior. For example, April 2014 distributions of oil and gas gross production tax collections relate to February 2014 oil production. Distributions to political subdivisions pursuant to the new formula in 2013 House Bill No. 1358 became effective with July 2013 oil production and September 2013 distributions. As a result, this memorandum reports the distributions to political subdivisions for the period September 2013 to August 2015 to reflect 24 months of distributions based on the new formula.

### DISTRIBUTIONS TO HUB CITIES AND HUB CITY SCHOOL DISTRICTS

The schedule below provides information on the distribution of oil and gas gross production tax collections to hub cities and hub city school districts for the period September 2013 through April 2014. Hub cities receive a monthly distribution of \$31,250 for each full or partial percentage point of private employment engaged in the mining industry and a distribution from 9 percent of the amount allocated to counties that received \$5 million or more in the most recently completed state fiscal year. Hub city school districts receive a monthly distribution of \$10,417 for each full or partial percentage point of private employment engaged in the mining industry. The percentage of private covered employment engaged in the mining industry for the hub cities is: Williston, 43 percent; Dickinson, 21 percent; and Minot, 6 percent.

	September 2013	October 2013	November 2013	December 2013	January 2014	February 2014	March 2014	April 2014	Biennium-to-Date Total
<b>Hub cities</b>									
Williston	\$3,924,535	\$2,980,191	\$2,791,113	\$2,573,606	\$2,494,712	\$2,490,838	\$2,485,463	\$2,534,780	\$22,275,238
Dickinson	1,946,626	1,474,470	1,379,931	1,271,177	1,231,732	1,229,795	1,227,106	1,251,765	11,012,602
Minot	617,652	460,240	428,727	392,476	379,327	378,681	377,786	386,005	3,420,894
Total hub cities	\$6,488,813	\$4,914,901	\$4,599,771	\$4,237,259	\$4,105,771	\$4,099,314	\$4,090,355	\$4,172,550	\$36,708,734
<b>Hub city school districts</b>									
Williston	\$447,917	\$447,917	\$447,917	\$447,917	\$447,917	\$447,917	\$447,917	\$447,917	\$3,583,336
Dickinson	218,750	218,750	218,750	218,750	218,750	218,750	218,750	218,750	1,750,000
Minot	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	500,000
Total hub city school districts	\$729,167	\$729,167	\$729,167	\$729,167	\$729,167	\$729,167	\$729,167	\$729,167	\$5,833,336

### DISTRIBUTIONS TO COUNTIES

The schedule below provides information on the distribution of oil and gas gross production tax collections to counties for the period September 2013 through April 2014.

	September 2013	October 2013	November 2013	December 2013	January 2014	February 2014	March 2014	April 2014	Biennium-to-Date Total
Billings	\$929,090	\$983,077	\$999,953	\$304,882	\$195,087	\$192,107	\$201,608	\$198,106	\$4,003,910
Bottineau	334,181	321,120	337,879	356,399	252,633	248,592	268,849	167,959	2,287,612
Bowman	1,709,155	1,384,516	397,079	353,087	322,844	333,812	337,678	350,379	5,188,550
Burke	1,119,019	1,147,892	815,665	250,921	219,474	230,656	232,703	250,416	4,266,746
Divide	2,688,367	892,196	662,237	666,194	563,888	602,080	571,284	586,853	7,233,099
Dunn	4,278,148	2,059,555	2,037,202	2,008,177	1,905,618	1,708,601	1,727,591	1,958,242	17,683,134
Golden Valley	143,573	161,739	140,136	140,090	136,852	129,060	129,880	132,733	1,114,063
McHenry	5,875	2,703	3,784	4,717	2,766	2,721	3,183	2,204	27,953
McKenzie	6,371,899	4,497,024	4,468,206	4,231,485	3,948,322	4,035,729	4,138,826	4,185,810	35,877,301
McLean	111,548	105,135	84,884	84,630	69,642	64,580	74,308	122,925	717,652
Mercer	1	356	1	324	1	310	1	0	994
Mountrail	5,785,286	3,426,879	3,530,858	3,257,596	3,324,466	3,306,318	3,247,687	3,294,727	29,173,817
Renville	133,153	137,057	127,833	119,670	91,193	80,022	97,405	98,624	884,957
Slope	71,974	77,336	71,345	69,761	60,744	65,887	56,010	69,071	542,128

	September 2013	October 2013	November 2013	December 2013	January 2014	February 2014	March 2014	April 2014	Biennium-to-Date Total
Stark	1,250,221	1,243,720	708,722	300,524	256,728	293,217	274,046	241,310	4,568,488
Ward	6,722	5,224	6,182	5,986	4,625	4,406	3,246	2,519	38,910
Williams	4,678,689	2,533,274	2,471,088	2,301,390	2,058,755	2,045,832	1,949,937	2,140,322	20,179,287
Unallocated	542	0	0	0	0	0	0	0	542
<b>Total</b>	<b>\$29,617,443</b>	<b>\$18,978,803</b>	<b>\$16,863,054</b>	<b>\$14,455,833</b>	<b>\$13,413,638</b>	<b>\$13,343,930</b>	<b>\$13,314,242</b>	<b>\$13,802,200</b>	<b>\$133,789,143</b>

### DISTRIBUTIONS TO CITIES

The schedule below provides information on the distribution of oil and gas gross production tax collections to cities in total by county for the period September 2013 through April 2014. Hub cities are excluded from these amounts. A more detailed schedule of the distributions to the cities is attached as [Appendix A](#).

	September 2013	October 2013	November 2013	December 2013	January 2014	February 2014	March 2014	April 2014	Biennium-to-Date Total
Billings	\$308,326	\$327,603	\$333,391	\$100,815	\$65,029	\$63,889	\$67,202	\$66,035	\$1,332,290
Bottineau	148,245	142,709	150,145	158,400	112,242	110,483	119,491	74,670	1,016,385
Bowman	569,130	461,493	132,320	117,659	107,123	111,217	112,560	116,801	1,728,303
Burke	371,246	382,774	271,916	83,642	73,190	76,885	77,585	83,723	1,420,961
Divide	894,425	297,406	220,601	221,899	187,868	200,651	190,363	197,855	2,411,068
Dunn	1,419,647	685,679	679,650	667,171	635,260	569,589	575,896	653,139	5,886,031
Golden Valley	63,864	71,884	62,230	62,262	60,823	57,360	57,725	58,992	495,140
McHenry	2,480	1,201	1,683	2,095	1,230	1,209	1,414	978	12,290
McKenzie	2,118,188	1,504,516	1,484,841	1,411,975	1,314,829	1,345,261	1,381,236	1,398,265	11,959,111
McLean	47,987	46,876	37,767	37,614	30,953	28,700	33,031	44,508	307,436
Mercer	0	158	0	144	0	139	0	0	441
Mountrail	1,911,631	1,142,088	1,177,595	1,085,916	1,107,996	1,102,130	1,082,484	1,097,888	9,707,728
Renville	57,293	60,916	56,815	53,188	40,455	35,557	43,293	43,832	391,349
Slope	31,916	34,372	31,709	31,005	26,997	29,283	24,893	30,698	240,873
Stark	414,984	414,573	236,241	100,180	85,359	97,739	91,349	80,437	1,520,862
Ward	2,936	2,321	2,748	2,660	2,055	1,957	1,443	1,119	17,239
Williams	1,550,493	844,785	823,828	765,763	686,169	681,115	649,886	717,081	6,719,120
<b>Total</b>	<b>\$9,912,791</b>	<b>\$6,421,354</b>	<b>\$5,703,480</b>	<b>\$4,902,388</b>	<b>\$4,537,578</b>	<b>\$4,513,164</b>	<b>\$4,509,851</b>	<b>\$4,666,021</b>	<b>\$45,166,627</b>

### DISTRIBUTIONS TO SCHOOL DISTRICTS

The schedule below provides information on the distribution of oil and gas gross production tax collections to school districts in total by county for the period September 2013 through April 2014. Hub city school districts are excluded from these amounts. A more detailed schedule of the distributions to school districts is attached as [Appendix B](#).

	September 2013	October 2013	November 2013	December 2013	January 2014	February 2014	March 2014	April 2014	Biennium-to-Date Total
Billings	\$77,099	\$81,901	\$83,403	\$25,204	\$16,257	\$15,972	\$16,801	\$16,509	\$333,146
Bottineau	258,803	249,703	262,716	277,200	196,326	193,333	209,111	130,718	1,777,910
Bowman	142,283	115,373	33,080	29,415	26,781	27,805	28,140	29,200	432,077
Burke	92,772	95,687	67,979	20,910	18,297	19,221	19,397	20,931	355,194
Divide	223,724	74,350	55,152	55,476	46,969	50,163	47,592	49,464	602,890
Dunn	354,912	171,419	169,913	166,792	158,815	142,398	143,974	163,285	1,471,508
Golden Valley	111,883	125,794	108,781	108,959	106,440	100,380	101,018	103,237	866,492

	September 2013	October 2013	November 2013	December 2013	January 2014	February 2014	March 2014	April 2014	Biennium-to-Date Total
McHenry	4,045	2,103	2,943	3,669	2,151	2,116	2,475	1,714	21,216
McKenzie	529,547	376,130	371,209	352,993	328,708	336,312	345,310	349,566	2,989,775
McLean	80,403	82,372	66,181	65,822	54,166	50,229	57,818	55,102	512,093
Mercer	0	277	0	252	0	242	1	0	772
Mountrail	477,906	285,522	294,399	271,479	277,000	275,532	270,621	274,472	2,426,931
Renville	96,021	106,615	99,426	93,076	70,628	62,206	75,767	76,707	680,446
Slope	55,689	60,149	55,491	54,258	47,245	51,245	43,563	53,721	421,361
Stark	103,749	103,643	59,059	25,044	21,340	24,434	22,837	20,109	380,215
Ward	5,105	4,063	4,808	4,658	3,597	3,429	2,524	1,960	30,144
Williams	387,624	211,196	205,957	191,441	171,542	170,279	162,471	179,270	1,679,780
Total	\$3,001,565	\$2,146,297	\$1,940,497	\$1,746,648	\$1,546,262	\$1,525,296	\$1,549,420	\$1,525,965	\$14,981,950

### DISTRIBUTIONS TO TOWNSHIPS

The schedule below provides information on the distribution of oil and gas tax gross production tax collections to townships in total by county for the period September 2013 through April 2014. These amounts include both the equal allocation to all townships in all oil-producing counties and the allocation based on road miles.

	September 2013	October 2013	November 2013	December 2013	January 2014	February 2014	March 2014	April 2014	Biennium-to-Date Total
Billings	\$149,361	\$114,516	\$107,864	\$64,255	\$55,735	\$55,409	\$55,692	\$57,487	\$660,319
Bottineau <sup>1</sup>	0	0	0	0	0	0	0	0	0
Bowman	201,361	142,773	84,898	72,924	67,795	68,239	68,191	71,050	777,231
Burke	174,877	133,003	107,642	69,354	64,145	64,519	64,387	67,579	745,506
Divide	279,223	136,548	114,406	102,376	92,840	94,542	92,698	96,586	1,009,219
Dunn	403,900	223,933	209,039	191,074	180,449	170,312	170,860	186,096	1,735,663
Golden Valley <sup>1</sup>	0	0	0	0	0	0	0	0	0
McHenry <sup>1</sup>	0	0	0	0	0	0	0	0	0
McKenzie	576,436	389,721	367,817	335,083	312,597	316,781	321,633	329,133	2,949,201
McLean <sup>1</sup>	0	0	0	0	0	0	0	0	0
Mercer <sup>1</sup>	0	0	0	0	0	0	0	0	0
Mountrail	462,149	282,537	275,010	246,471	244,429	243,280	239,967	245,633	2,239,476
Renville <sup>1</sup>	0	0	0	0	0	0	0	0	0
Slope <sup>1</sup>	0	0	0	0	0	0	0	0	0
Stark	182,215	138,254	102,715	72,196	66,305	67,982	66,773	67,430	763,870
Ward <sup>1</sup>	0	0	0	0	0	0	0	0	0
Williams	438,015	256,984	238,792	212,772	194,551	193,479	188,369	202,374	1,925,336
Total	\$2,867,537	\$1,818,269	\$1,608,183	\$1,366,505	\$1,278,846	\$1,274,543	\$1,268,570	\$1,323,368	\$12,805,821

<sup>1</sup>The townships in these counties do not receive a distribution from the oil and gas gross production tax collections because these counties received less than \$5 million of allocations of oil and gas gross production tax collections in fiscal year 2013.

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