

## 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, November 2014 distributions of oil and gas gross production tax collections relate to September 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 November 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 for fiscal year 2014 was: Williston, 43 percent; Dickinson, 21 percent; and Minot, 6 percent. The percentage of private covered employment engaged in the mining industry for the hub cities for fiscal year 2015 is: Williston, 40 percent; Dickinson, 22 percent; and Minot, 6 percent.

	Fiscal Year 2014	September 2014	October 2014	November 2014	Biennium-to- Date Total
<b>Hub cities</b>					
Williston	\$33,209,498	\$4,122,320	\$3,037,182	\$2,838,984	\$43,207,984
Dickinson	16,417,231	2,123,660	1,581,091	1,481,992	21,603,974
Minot	5,097,437	666,220	485,363	452,330	6,701,350
Total hub cities	\$54,724,166	\$6,912,200	\$5,103,636	\$4,773,306	\$71,513,308
<b>Hub city school districts</b>					
Williston	\$5,375,000	\$416,667	\$416,667	\$416,666	\$6,625,000
Dickinson	2,625,000	229,167	229,167	229,166	3,312,500
Minot	750,000	62,500	62,500	62,500	937,500
Total hub city school districts	\$8,750,000	\$708,334	\$708,334	\$708,332	\$10,875,000

### 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 November 2014.

	Fiscal Year 2014	September 2014	October 2014	November 2014	Biennium-to- Date Total
Billings	\$4,851,360	\$972,104	\$868,603	\$806,158	\$7,498,225
Bottineau	2,625,622	436,974	419,544	408,716	3,890,856
Bowman	6,702,241	1,466,895	1,322,260	466,663	9,958,059
Burke	5,432,921	1,113,320	1,074,001	891,582	8,511,824
Divide	9,893,288	2,741,155	818,359	564,682	14,017,484
Dunn	26,771,743	4,673,755	2,267,647	2,196,365	35,909,510
Golden Valley	1,664,136	133,738	93,587	107,980	1,999,441
McHenry	41,410	3,519	2,370	2,401	49,700
McKenzie	56,418,242	8,125,186	5,615,960	5,453,909	75,613,297
McLean	1,074,629	113,440	62,427	35,676	1,286,172
Mercer	994	207	(1)	0	1,200
Mountrail	43,929,486	6,287,329	3,935,684	3,635,810	57,788,309
Renville	1,327,840	111,594	95,060	93,076	1,627,570
Slope	804,835	64,683	56,776	51,737	978,031
Stark	5,901,918	1,165,213	1,216,641	792,732	9,076,504
Ward	57,706	3,930	3,125	3,425	68,186
Williams	30,039,362	4,926,170	2,323,724	2,429,541	39,718,797
Unallocated	542	0	0	0	542
Total	\$197,538,275	\$32,339,212	\$20,175,767	\$17,940,453	\$267,993,707

### 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 November 2014. Hub cities are excluded from these amounts. A more detailed schedule of the distributions to the cities is attached as [Appendix A](#).

	Fiscal Year 2014	September 2014	October 2014	November 2014	Biennium-to- Date Total
Billings	\$1,614,651	\$324,043	\$289,550	\$268,277	\$2,496,521
Bottineau	1,166,613	145,660	139,848	136,251	1,588,372
Bowman	2,232,888	488,964	440,754	155,554	3,318,160
Burke	1,809,681	371,107	358,000	297,196	2,835,984
Divide	3,297,672	913,454	272,786	188,145	4,672,057
Dunn	8,914,299	1,557,754	755,613	731,993	11,959,659
Golden Valley	739,529	59,439	41,593	47,991	888,552
McHenry	18,271	1,563	1,053	1,067	21,954
McKenzie	18,809,176	2,708,551	1,872,097	1,818,286	25,208,110
McLean	463,667	50,419	27,757	15,878	557,721
Mercer	441	92	0	0	533
Mountrail	14,623,808	2,098,134	1,310,367	1,215,406	19,247,715
Renville	588,187	49,598	42,249	41,366	721,400
Slope	357,634	28,748	25,234	22,994	434,610
Stark	1,965,337	388,404	405,547	264,244	3,023,532
Ward	25,590	1,746	1,388	1,522	30,246
Williams	10,007,821	1,642,143	774,575	809,808	13,234,347
<b>Total</b>	<b>\$66,635,265</b>	<b>\$10,829,819</b>	<b>\$6,758,411</b>	<b>\$6,015,978</b>	<b>\$90,239,473</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 November 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](#).

	Fiscal Year 2014	September 2014	October 2014	November 2014	Biennium-to- Date Total
Billings	\$403,735	\$81,017	\$72,400	\$67,069	\$624,221
Bottineau	2,040,808	36,417	34,945	34,119	2,146,289
Bowman	558,224	122,241	110,189	38,888	829,542
Burke	452,370	92,777	89,500	74,300	708,947
Divide	824,542	228,363	68,197	47,036	1,168,138
Dunn	2,228,571	389,437	188,902	182,998	2,989,908
Golden Valley	1,293,972	104,019	72,789	83,985	1,554,765
McHenry	31,685	2,738	1,842	1,868	38,133
McKenzie	4,702,291	677,137	468,023	454,571	6,302,022
McLean	780,042	88,520	48,599	27,837	944,998
Mercer	772	161	0	0	933
Mountrail	3,655,952	524,244	327,593	303,851	4,811,640
Renville	1,024,913	86,795	73,937	72,393	1,258,038
Slope	625,690	50,308	44,159	40,241	760,398
Stark	491,333	97,101	101,387	66,063	755,884
Ward	44,766	3,057	2,432	2,664	52,919
Williams	2,501,956	410,536	193,643	202,452	3,308,587
<b>Total</b>	<b>\$21,661,622</b>	<b>\$2,994,868</b>	<b>\$1,898,537</b>	<b>\$1,700,335</b>	<b>\$28,255,362</b>

### DISTRIBUTIONS TO TOWNSHIPS

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

	Fiscal Year 2014	September 2014	October 2014	November 2014	Biennium-to- Date Total
Billings	\$924,768	\$150,855	\$106,984	\$96,735	\$1,279,342
Bottineau	0	195,747	130,210	117,603	443,560
Bowman	1,102,781	188,372	137,597	86,886	1,515,636
Burke	1,060,596	173,886	127,169	109,902	1,471,553
Divide	1,454,523	280,801	130,275	107,663	1,973,262

	<b>Fiscal Year 2014</b>	<b>September 2014</b>	<b>October 2014</b>	<b>November 2014</b>	<b>Biennium-to- Date Total</b>
Dunn	2,601,232	423,911	231,580	214,917	3,471,640
Golden Valley <sup>1</sup>	0	0	0	0	0
McHenry <sup>1</sup>	0	0	0	0	0
McKenzie	4,534,001	657,876	437,179	411,759	6,040,815
McLean <sup>1</sup>	0	0	0	0	0
Mercer <sup>1</sup>	0	0	0	0	0
Mountrail	3,354,742	493,446	307,634	281,055	4,436,877
Renville <sup>1</sup>	0	0	0	0	0
Slope <sup>1</sup>	0	0	0	0	0
Stark	1,088,959	176,344	134,219	104,881	1,504,403
Ward <sup>1</sup>	0	0	0	0	0
Williams	2,861,175	450,229	242,913	234,139	3,788,456
<b>Total</b>	<b>\$18,982,777</b>	<b>\$3,191,467</b>	<b>\$1,985,760</b>	<b>\$1,765,540</b>	<b>\$25,925,544</b>

<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 2014.

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