

## 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, February 2015 distributions of oil and gas gross production tax collections relate to December 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 February 2015. 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	December 2014	January 2015	February 2015	Biennium-to- Date Total
<b>Hub cities</b>								
Williston	\$33,209,498	\$4,122,320	\$3,037,182	\$2,838,984	\$2,595,024	\$2,436,875	\$2,166,113	\$50,405,996
Dickinson	16,417,231	2,123,660	1,581,091	1,481,992	1,360,012	1,280,938	1,145,556	25,390,480
Minot	5,097,437	666,220	485,363	452,330	411,670	385,312	340,185	7,838,517
Total hub cities	\$54,724,166	\$6,912,200	\$5,103,636	\$4,773,306	\$4,366,706	\$4,103,125	\$3,651,854	\$83,634,993
<b>Hub city school districts</b>								
Williston	\$5,375,000	\$416,667	\$416,667	\$416,666	\$416,667	\$416,667	\$416,666	\$7,875,000
Dickinson	2,625,000	229,167	229,167	229,166	229,167	229,167	229,166	4,000,000
Minot	750,000	62,500	62,500	62,500	62,500	62,500	62,500	1,125,000
Total hub city school districts	\$8,750,000	\$708,334	\$708,334	\$708,332	\$708,334	\$708,334	\$708,332	\$13,000,000

### 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 February 2015.

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	Biennium-to- Date Total
Billings	\$4,851,360	\$972,104	\$868,603	\$806,158	\$440,587	\$174,699	\$139,518	\$8,253,029
Bottineau	2,625,622	436,974	419,544	408,716	407,862	326,158	238,068	4,862,944
Bowman	6,702,241	1,466,895	1,322,260	466,663	291,401	248,119	194,592	10,692,171
Burke	5,432,921	1,113,320	1,074,001	891,582	216,614	278,165	169,479	9,176,082
Divide	9,893,288	2,741,155	818,359	564,682	526,224	562,380	384,509	15,490,597
Dunn	26,771,743	4,673,755	2,267,647	2,196,365	2,027,590	1,778,868	1,362,072	41,078,040
Golden Valley	1,664,136	133,738	93,587	107,980	113,478	74,485	59,835	2,247,239
McHenry	41,410	3,519	2,370	2,401	2,073	1,502	2,974	56,249
McKenzie	56,418,242	8,125,186	5,615,960	5,453,909	5,205,381	4,789,718	3,699,120	89,307,516

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	Biennium-to- Date Total
McLean	1,074,629	113,440	62,427	35,676	79,373	42,144	31,594	1,439,283
Mercer	994	207	(1)	0	0	0	0	1,200
Mountrail	43,929,486	6,287,329	3,935,684	3,635,810	3,401,375	2,766,598	2,231,684	66,187,966
Renville	1,327,840	111,594	95,060	93,076	92,066	74,089	50,712	1,844,437
Slope	804,835	64,683	56,776	51,737	39,784	42,047	29,282	1,089,144
Stark	5,901,918	1,165,213	1,216,641	792,732	282,626	217,933	175,754	9,752,817
Ward	57,706	3,930	3,125	3,425	3,018	2,841	2,829	76,874
Williams	30,039,362	4,926,170	2,323,724	2,429,541	2,143,482	2,045,936	1,585,136	45,493,351
Unallocated	542	0	0	0	0	0	0	542
<b>Total</b>	<b>\$197,538,275</b>	<b>\$32,339,212</b>	<b>\$20,175,767</b>	<b>\$17,940,453</b>	<b>\$15,272,934</b>	<b>\$13,425,682</b>	<b>\$10,357,158</b>	<b>\$307,049,481</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 February 2015. 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	December 2014	January 2015	February 2015	Biennium-to- Date Total
Billings	\$1,614,651	\$324,043	\$289,550	\$268,277	\$146,862	\$58,233	\$46,506	\$2,748,122
Bottineau	1,166,613	145,660	139,848	136,251	135,954	108,723	79,358	1,912,407
Bowman	2,232,888	488,964	440,754	155,554	97,133	82,706	64,652	3,562,651
Burke	1,809,681	371,107	358,000	297,196	72,206	92,726	56,495	3,057,411
Divide	3,297,672	913,454	272,786	188,145	175,408	187,461	128,153	5,163,079
Dunn	8,914,299	1,557,754	755,613	731,993	675,862	592,552	453,903	13,681,976
Golden Valley	739,529	59,439	41,593	47,991	50,418	33,105	26,593	998,668
McHenry	18,271	1,563	1,053	1,067	919	667	1,320	24,860
McKenzie	18,809,176	2,708,551	1,872,097	1,818,286	1,735,138	1,596,549	1,233,102	29,772,899
McLean	463,667	50,419	27,757	15,878	35,278	18,729	14,040	625,768
Mercer	441	92	0	0	0	0	0	533
Mountrail	14,623,808	2,098,134	1,310,367	1,215,406	1,134,320	922,242	743,880	22,048,157
Renville	588,187	49,598	42,249	41,366	40,918	32,928	22,545	817,791
Slope	357,634	28,748	25,234	22,994	17,682	18,688	13,014	483,994
Stark	1,965,337	388,404	405,547	264,244	94,209	72,645	58,585	3,248,971
Ward	25,590	1,746	1,388	1,522	1,343	1,261	1,256	34,106
Williams	10,007,821	1,642,143	774,575	809,808	714,475	681,984	528,383	15,159,189
<b>Total</b>	<b>\$66,635,265</b>	<b>\$10,829,819</b>	<b>\$6,758,411</b>	<b>\$6,015,978</b>	<b>\$5,128,125</b>	<b>\$4,501,199</b>	<b>\$3,471,785</b>	<b>\$103,340,582</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 February 2015. 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	December 2014	January 2015	February 2015	Biennium-to- Date Total
Billings	\$403,735	\$81,017	\$72,400	\$67,069	\$36,716	\$14,559	\$11,627	\$687,123
Bottineau	2,040,808	36,417	34,945	34,119	33,988	27,181	19,839	2,227,297
Bowman	558,224	122,241	110,189	38,888	24,283	20,677	16,163	890,665
Burke	452,370	92,777	89,500	74,300	18,053	23,187	14,124	764,311
Divide	824,542	228,363	68,197	47,036	43,852	46,865	32,038	1,290,893
Dunn	2,228,571	389,437	188,902	182,998	168,966	148,138	113,475	3,420,487
Golden Valley	1,293,972	104,019	72,789	83,985	88,198	57,933	46,538	1,747,434
McHenry	31,685	2,738	1,842	1,868	1,612	1,168	2,313	43,226
McKenzie	4,702,291	677,137	468,023	454,571	433,785	399,136	308,274	7,443,217
McLean	780,042	88,520	48,599	27,837	61,733	32,770	24,571	1,064,072
Mercer	772	161	0	0	0	0	0	933
Mountrail	3,655,952	524,244	327,593	303,851	283,580	230,560	185,970	5,511,750
Renville	1,024,913	86,795	73,937	72,393	71,604	57,626	39,466	1,426,734
Slope	625,690	50,308	44,159	40,241	30,942	32,704	22,775	846,819
Stark	491,333	97,101	101,387	66,063	23,552	18,161	14,646	812,243
Ward	44,766	3,057	2,432	2,664	2,347	2,208	2,199	59,673
Williams	2,501,956	410,536	193,643	202,452	178,620	170,496	132,097	3,789,800
Total	\$21,661,622	\$2,994,868	\$1,898,537	\$1,700,335	\$1,501,831	\$1,283,369	\$986,115	\$32,026,677

### 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 February 2015. 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	December 2014	January 2015	February 2015	Biennium-to- Date Total
Billings	\$924,768	\$150,855	\$106,984	\$96,735	\$69,861	\$50,925	\$39,572	\$1,439,700
Bottineau	0	195,747	130,210	117,603	102,453	88,965	67,562	702,540
Bowman	1,102,781	188,372	137,597	86,886	68,386	59,865	46,371	1,690,258
Burke	1,060,596	173,886	127,169	109,902	66,141	62,697	46,160	1,646,551
Divide	1,454,523	280,801	130,275	107,663	93,577	87,457	65,062	2,219,358
Dunn	2,601,232	423,911	231,580	214,917	190,380	167,388	128,739	3,958,147
Golden Valley <sup>1</sup>	0	0	0	0	0	0	0	0
McHenry <sup>1</sup>	0	0	0	0	0	0	0	0
McKenzie	4,534,001	657,876	437,179	411,759	377,971	343,299	265,177	7,027,262
McLean <sup>1</sup>	0	0	0	0	0	0	0	0
Mercer <sup>1</sup>	0	0	0	0	0	0	0	0
Mountrail	3,354,742	493,446	307,634	281,055	253,762	212,087	168,564	5,071,290
Renville <sup>1</sup>	0	0	0	0	0	0	0	0
Slope <sup>1</sup>	0	0	0	0	0	0	0	0
Stark	1,088,959	176,344	134,219	104,881	69,373	59,622	46,434	1,679,832
Ward <sup>1</sup>	0	0	0	0	0	0	0	0
Williams	2,861,175	450,229	242,913	234,139	202,568	186,447	144,265	4,321,736
Total	\$18,982,777	\$3,191,467	\$1,985,760	\$1,765,540	\$1,494,472	\$1,318,752	\$1,017,906	\$29,756,674

**15.9094.18000**

<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.

ATTACH:2