

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 2013 distributions of oil and gas tax gross production tax collections relate to September 2013 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 2013. 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 | Biennium-to-Date Total |
|----------------------------------|----------------|--------------|---------------|------------------------|
| Hub cities | | | | |
| Williston | \$3,924,535 | \$2,980,191 | \$2,791,113 | \$9,695,839 |
| Dickinson | 1,946,626 | 1,474,470 | 1,379,931 | 4,801,027 |
| Minot | 617,652 | 460,240 | 428,727 | 1,506,619 |
| Total hub cities | \$6,488,813 | \$4,914,901 | \$4,599,771 | \$16,003,485 |
| Hub city school districts | | | | |
| Williston | \$447,917 | \$447,917 | \$447,917 | \$1,343,751 |
| Dickinson | 218,750 | 218,750 | 218,750 | 656,250 |
| Minot | 62,500 | 62,500 | 62,500 | 187,500 |
| Total hub city school districts | \$729,167 | \$729,167 | \$729,167 | \$2,187,501 |

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 2013.

| | September 2013 | October 2013 | November 2013 | Biennium-to-Date Total |
|---------------|----------------|--------------|---------------|------------------------|
| Billings | \$929,090 | \$983,077 | \$999,953 | \$2,912,120 |
| Bottineau | 334,181 | 321,120 | 337,879 | 993,180 |
| Bowman | 1,709,155 | 1,384,516 | 397,079 | 3,490,750 |
| Burke | 1,119,019 | 1,147,892 | 815,665 | 3,082,576 |
| Divide | 2,688,367 | 892,196 | 662,237 | 4,242,800 |
| Dunn | 4,278,148 | 2,059,555 | 2,037,202 | 8,374,905 |
| Golden Valley | 143,573 | 161,739 | 140,136 | 445,448 |
| McHenry | 5,875 | 2,703 | 3,784 | 12,362 |
| McKenzie | 6,371,899 | 4,497,024 | 4,468,206 | 15,337,129 |
| McLean | 111,548 | 105,135 | 84,884 | 301,567 |
| Mercer | 1 | 356 | 1 | 358 |
| Mountrail | 5,785,286 | 3,426,879 | 3,530,858 | 12,743,023 |

| | September 2013 | October 2013 | November 2013 | Biennium-to-Date Total |
|--------------|---------------------|---------------------|---------------------|------------------------|
| Renville | 133,153 | 137,057 | 127,833 | 398,043 |
| Slope | 71,974 | 77,336 | 71,345 | 220,655 |
| Stark | 1,250,221 | 1,243,720 | 708,722 | 3,202,663 |
| Ward | 6,722 | 5,224 | 6,182 | 18,128 |
| Williams | 4,678,689 | 2,533,274 | 2,471,088 | 9,683,051 |
| Unallocated | 542 | 0 | 0 | 542 |
| Total | \$29,617,443 | \$18,978,803 | \$16,863,054 | \$65,459,300 |

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 2013. 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 | Biennium-to-Date Total |
|---------------|--------------------|--------------------|--------------------|------------------------|
| Billings | \$308,326 | \$327,603 | \$333,391 | \$969,320 |
| Bottineau | 148,245 | 142,709 | 150,145 | 441,099 |
| Bowman | 569,130 | 461,493 | 132,320 | 1,162,943 |
| Burke | 371,246 | 382,774 | 271,916 | 1,025,936 |
| Divide | 894,425 | 297,406 | 220,601 | 1,412,432 |
| Dunn | 1,419,647 | 685,679 | 679,650 | 2,784,976 |
| Golden Valley | 63,864 | 71,884 | 62,230 | 197,978 |
| McHenry | 2,480 | 1,201 | 1,683 | 5,364 |
| McKenzie | 2,118,188 | 1,504,516 | 1,484,841 | 5,107,545 |
| McLean | 47,987 | 46,876 | 37,767 | 132,630 |
| Mercer | 0 | 158 | 0 | 158 |
| Mountrail | 1,911,631 | 1,142,088 | 1,177,595 | 4,231,314 |
| Renville | 57,293 | 60,916 | 56,815 | 175,024 |
| Slope | 31,916 | 34,372 | 31,709 | 97,997 |
| Stark | 414,984 | 414,573 | 236,241 | 1,065,798 |
| Ward | 2,936 | 2,321 | 2,748 | 8,005 |
| Williams | 1,550,493 | 844,785 | 823,828 | 3,219,106 |
| Total | \$9,912,791 | \$6,421,354 | \$5,703,480 | \$22,037,625 |

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 2013. 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 | Biennium-to-Date Total |
|-----------|----------------|--------------|---------------|------------------------|
| Billings | \$77,099 | \$81,901 | \$83,403 | \$242,403 |
| Bottineau | 258,803 | 249,703 | 262,716 | 771,222 |
| Bowman | 142,283 | 115,373 | 33,080 | 290,736 |
| Burke | 92,772 | 95,687 | 67,979 | 256,438 |
| Divide | 223,724 | 74,350 | 55,152 | 353,226 |
| Dunn | 354,912 | 171,419 | 169,913 | 696,244 |

| | September 2013 | October 2013 | November 2013 | Biennium-to-Date Total |
|---------------|--------------------|--------------------|--------------------|------------------------|
| Golden Valley | 111,883 | 125,794 | 108,781 | 346,458 |
| McHenry | 4,045 | 2,103 | 2,943 | 9,091 |
| McKenzie | 529,547 | 376,130 | 371,209 | 1,276,886 |
| McLean | 80,403 | 82,372 | 66,181 | 228,956 |
| Mercer | 0 | 277 | 0 | 277 |
| Mountrail | 477,906 | 285,522 | 294,399 | 1,057,827 |
| Renville | 96,021 | 106,615 | 99,426 | 302,062 |
| Slope | 55,689 | 60,149 | 55,491 | 171,329 |
| Stark | 103,749 | 103,643 | 59,059 | 266,451 |
| Ward | 5,105 | 4,063 | 4,808 | 13,976 |
| Williams | 387,624 | 211,196 | 205,957 | 804,777 |
| Total | \$3,001,565 | \$2,146,297 | \$1,940,497 | \$7,088,359 |

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 November 2013. 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 | Biennium-to-Date Total |
|----------------------------|--------------------|--------------------|--------------------|------------------------|
| Billings | \$149,361 | \$114,516 | \$107,864 | \$371,741 |
| Bottineau ¹ | 0 | 0 | 0 | 0 |
| Bowman | 201,361 | 142,773 | 84,898 | 429,032 |
| Burke | 174,877 | 133,003 | 107,642 | 415,522 |
| Divide | 279,223 | 136,548 | 114,406 | 530,177 |
| Dunn | 403,900 | 223,933 | 209,039 | 836,872 |
| Golden Valley ¹ | 0 | 0 | 0 | 0 |
| McHenry ¹ | 0 | 0 | 0 | 0 |
| McKenzie | 576,436 | 389,721 | 367,817 | 1,333,974 |
| McLean ¹ | 0 | 0 | 0 | 0 |
| Mercer ¹ | 0 | 0 | 0 | 0 |
| Mountrail | 462,149 | 282,537 | 275,010 | 1,019,696 |
| Renville ¹ | 0 | 0 | 0 | 0 |
| Slope ¹ | 0 | 0 | 0 | 0 |
| Stark | 182,215 | 138,254 | 102,715 | 423,184 |
| Ward ¹ | 0 | 0 | 0 | 0 |
| Williams | 438,015 | 256,984 | 238,792 | 933,791 |
| Total | \$2,867,537 | \$1,818,269 | \$1,608,183 | \$6,293,989 |

¹The 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.

ATTACH:2

2013-15 BIENNIUM DISTRIBUTIONS TO CITIES - OIL AND GAS GROSS PRODUCTION TAX COLLECTIONS

The schedule below provides information on the distribution of oil and gas gross production tax collections to cities for the period September 2013 through November 2013. Hub cities are excluded from these amounts.

| | September 2013 | October 2013 | November 2013 | Biennium-to-Date Total |
|-----------------------------|----------------|--------------|---------------|------------------------|
| Billings County | | | | |
| Medora | \$308,326 | \$327,603 | \$333,391 | \$969,320 |
| Bottineau County | | | | |
| Antler | \$1,164 | \$1,120 | \$1,178 | \$3,462 |
| Bottineau | 95,255 | 91,695 | 96,477 | 283,427 |
| Gardena | 1,249 | 1,203 | 1,265 | 3,717 |
| Kramer | 1,249 | 1,203 | 1,265 | 3,717 |
| Landa | 1,637 | 1,576 | 1,658 | 4,871 |
| Lansford | 10,555 | 10,161 | 10,690 | 31,406 |
| Maxbass | 3,619 | 3,484 | 3,665 | 10,768 |
| Newburg | 4,739 | 4,562 | 4,800 | 14,101 |
| Overly | 775 | 747 | 785 | 2,307 |
| Souris | 2,499 | 2,406 | 2,531 | 7,436 |
| Westhope | 18,482 | 17,792 | 18,719 | 54,993 |
| Willow City | 7,022 | 6,760 | 7,112 | 20,894 |
| Bowman County | | | | |
| Bowman | \$443,793 | \$359,860 | \$103,179 | \$906,832 |
| Gascoyne | 4,303 | 3,490 | 1,001 | 8,794 |
| Rhame | 45,455 | 36,858 | 10,568 | 92,881 |
| Scranton | 75,579 | 61,285 | 17,572 | 154,436 |
| Burke County | | | | |
| Bowbells | \$113,812 | \$117,347 | \$83,361 | \$314,520 |
| Columbus | 45,051 | 46,450 | 32,997 | 124,498 |
| Flaxton | 22,356 | 23,050 | 16,375 | 61,781 |
| Lignite | 52,503 | 54,133 | 38,455 | 145,091 |
| Portal | 42,680 | 44,005 | 31,260 | 117,945 |
| Powers Lake | 94,844 | 97,789 | 69,468 | 262,101 |
| Divide County | | | | |
| Ambrose | \$18,771 | \$6,241 | \$4,629 | \$29,641 |
| Crosby | 772,436 | 256,840 | 190,511 | 1,219,787 |
| Fortuna | 15,879 | 5,281 | 3,917 | 25,077 |
| Noonan | 87,339 | 29,044 | 21,544 | 137,927 |
| Dunn County | | | | |
| Dodge | \$105,383 | \$50,899 | \$50,452 | \$206,734 |
| Dunn Center | 176,850 | 85,417 | 84,666 | 346,933 |
| Halliday | 227,725 | 109,990 | 109,022 | 446,737 |
| Killdeer | 909,689 | 439,373 | 435,510 | 1,784,572 |
| Golden Valley County | | | | |
| Beach | \$57,287 | \$64,480 | \$55,820 | \$177,587 |
| Golva | 3,429 | 3,860 | 3,342 | 10,631 |
| Sentinel Butte | 3,148 | 3,544 | 3,068 | 9,760 |

| | September 2013 | October 2013 | November 2013 | Biennium-to-Date Total |
|-------------------------|----------------|--------------|---------------|------------------------|
| McHenry County | | | | |
| Anamoose | \$203 | \$98 | \$138 | \$439 |
| Balfour | 23 | 11 | 16 | 50 |
| Bantry | 13 | 6 | 9 | 28 |
| Bergen | 6 | 3 | 4 | 13 |
| Deering | 88 | 43 | 60 | 191 |
| Drake | 246 | 119 | 167 | 532 |
| Granville | 216 | 105 | 146 | 467 |
| Karlsruhe | 73 | 36 | 50 | 159 |
| Kief | 12 | 6 | 8 | 26 |
| Towner | 477 | 231 | 324 | 1,032 |
| Upham | 116 | 56 | 79 | 251 |
| Velva | 971 | 470 | 658 | 2,099 |
| Voltaire | 36 | 17 | 24 | 77 |
| McKenzie County | | | | |
| Alexander | \$226,876 | \$161,147 | \$159,039 | \$547,062 |
| Arnegard | 116,999 | 83,102 | 82,016 | 282,117 |
| Watford City | 1,774,313 | 1,260,267 | 1,243,786 | 4,278,366 |
| McLean County | | | | |
| Benedict | \$580 | \$567 | \$457 | \$1,604 |
| Butte | 598 | 584 | 471 | 1,653 |
| Coleharbor | 695 | 678 | 547 | 1,920 |
| Garrison | 12,775 | 12,479 | 10,054 | 35,308 |
| Max | 2,937 | 2,869 | 2,311 | 8,117 |
| Mercer | 826 | 807 | 650 | 2,283 |
| Riverdale | 1,802 | 1,761 | 1,418 | 4,981 |
| Ruso | 35 | 34 | 28 | 97 |
| Turtle Lake | 5,108 | 4,990 | 4,020 | 14,118 |
| Underwood | 6,840 | 6,682 | 5,383 | 18,905 |
| Washburn | 10,955 | 10,701 | 8,622 | 30,278 |
| Wilton | 4,836 | 4,724 | 3,806 | 13,366 |
| Mercer County | | | | |
| Beulah | \$0 | \$77 | \$0 | \$77 |
| Golden Valley | 0 | 4 | 0 | 4 |
| Hazen | 0 | 59 | 0 | 59 |
| Pick City | 0 | 3 | 0 | 3 |
| Stanton | 0 | 9 | 0 | 9 |
| Zap | 0 | 6 | 0 | 6 |
| Mountrail County | | | | |
| New Town | \$781,624 | \$466,975 | \$481,494 | \$1,730,093 |
| Palermo | 30,047 | 17,951 | 18,509 | 66,507 |
| Parshall | 366,653 | 219,054 | 225,864 | 811,571 |
| Plaza | 69,433 | 41,482 | 42,772 | 153,687 |
| Ross | 39,386 | 23,531 | 24,262 | 87,179 |
| Stanley | 592,005 | 353,688 | 364,684 | 1,310,377 |
| White Earth | 32,483 | 19,407 | 20,010 | 71,900 |

| | September 2013 | October 2013 | November 2013 | Biennium-to-Date Total |
|-------------------------|--------------------|--------------------|--------------------|------------------------|
| Renville County | | | | |
| Glenburn | \$14,831 | \$15,769 | \$14,707 | \$45,307 |
| Grano | 273 | 290 | 271 | 834 |
| Loraine | 351 | 373 | 348 | 1,072 |
| Mohall | 30,559 | 32,492 | 30,304 | 93,355 |
| Sherwood | 9,445 | 10,042 | 9,366 | 28,853 |
| Tolley | 1,834 | 1,950 | 1,819 | 5,603 |
| Slope County | | | | |
| Amidon | \$4,092 | \$4,407 | \$4,065 | \$12,564 |
| Marmarth | 27,824 | 29,965 | 27,644 | 85,433 |
| Stark County | | | | |
| Belfield | \$164,594 | \$164,432 | \$93,700 | \$422,726 |
| Gladstone | 49,173 | 49,124 | 27,993 | 126,290 |
| Richardton | 108,838 | 108,730 | 61,959 | 279,527 |
| South Heart | 61,929 | 61,867 | 35,255 | 159,051 |
| Taylor | 30,450 | 30,420 | 17,334 | 78,204 |
| Ward County | | | | |
| Berthold | \$288 | \$228 | \$270 | \$786 |
| Burlington | 673 | 532 | 630 | 1,835 |
| Carpio | 100 | 79 | 93 | 272 |
| Des Lacs | 129 | 102 | 121 | 352 |
| Donnybrook | 37 | 30 | 35 | 102 |
| Douglas | 41 | 32 | 38 | 111 |
| Kenmare | 696 | 550 | 651 | 1,897 |
| Makoti | 98 | 77 | 92 | 267 |
| Ryder | 54 | 43 | 51 | 148 |
| Sawyer | 227 | 179 | 212 | 618 |
| Surrey | 593 | 469 | 555 | 1,617 |
| Williams County | | | | |
| Alamo | \$37,448 | \$20,404 | \$19,898 | \$77,750 |
| Epping | 65,699 | 35,796 | 34,908 | 136,403 |
| Grenora | 160,305 | 87,342 | 85,175 | 332,822 |
| Ray | 388,937 | 211,912 | 206,655 | 807,504 |
| Springbrook | 17,739 | 9,665 | 9,425 | 36,829 |
| Tioga | 808,096 | 440,290 | 429,368 | 1,677,754 |
| Wildrose | 72,269 | 39,376 | 38,399 | 150,044 |
| Total all cities | \$9,912,791 | \$6,421,354 | \$5,703,480 | \$22,037,625 |

2013-15 BIENNIUM DISTRIBUTIONS TO SCHOOL DISTRICTS - OIL AND GAS GROSS PRODUCTION TAX COLLECTIONS

The schedule below provides information on the distribution of oil and gas gross production tax collections to school districts for the period September 2013 through November 2013. Hub city school districts are excluded from these amounts.

| | September 2013 | October 2013 | November 2013 | Biennium-to-Date Total |
|--------------------------|----------------|--------------|---------------|------------------------|
| Alexander | \$41,785 | \$29,680 | \$29,292 | \$100,757 |
| Anamoose | 267 | 139 | 194 | 600 |
| Beach | 102,022 | 114,707 | 99,194 | 315,923 |
| Belfield | 21,277 | 21,255 | 12,112 | 54,644 |
| Beulah | 4,968 | 2,543 | 2,379 | 9,890 |
| Billings County | 77,099 | 81,901 | 83,403 | 242,403 |
| Bottineau | 168,573 | 162,639 | 171,119 | 502,331 |
| Bowbells | 16,422 | 16,938 | 12,034 | 45,394 |
| Bowman County | 127,630 | 105,713 | 35,976 | 269,319 |
| Burke Central | 31,404 | 32,391 | 23,012 | 86,807 |
| Center-Stanton | 0 | 7 | 0 | 7 |
| Divide County | 215,059 | 76,269 | 56,586 | 347,914 |
| Drake | 340 | 177 | 248 | 765 |
| Earl | 2,734 | 1,942 | 1,915 | 6,591 |
| Eight Mile | 65,810 | 35,856 | 34,967 | 136,633 |
| Garrison | 20,275 | 20,765 | 16,692 | 57,732 |
| Glenburn | 39,765 | 42,291 | 40,878 | 122,934 |
| Grenora | 54,236 | 26,884 | 25,245 | 106,365 |
| Hazen | 0 | 123 | 0 | 123 |
| Halliday | 29,103 | 14,056 | 13,933 | 57,092 |
| Hebron | 17,373 | 17,358 | 9,889 | 44,620 |
| Horse Creek | 3,515 | 2,496 | 2,464 | 8,475 |
| Kenmare | 7,636 | 8,011 | 7,351 | 22,998 |
| Killdeer | 268,314 | 129,593 | 128,454 | 526,361 |
| Lewis and Clark | 16,020 | 12,049 | 12,021 | 40,090 |
| Lone Tree | 9,861 | 11,087 | 9,587 | 30,535 |
| Mandaree | 76,574 | 51,808 | 51,154 | 179,536 |
| Marmarth | 11,344 | 12,253 | 11,304 | 34,901 |
| Max | 7,267 | 7,408 | 6,000 | 20,675 |
| McKenzie County | 318,275 | 226,066 | 223,109 | 767,450 |
| Mohall-Lansford Sherwood | 83,307 | 88,814 | 85,746 | 257,867 |
| Montefiore | 5,565 | 5,702 | 4,581 | 15,848 |
| Nedrose | 520 | 414 | 490 | 1,424 |
| New England | 32,717 | 33,896 | 25,012 | 91,625 |
| New | 81,315 | 44,304 | 43,205 | 168,824 |
| New Town | 242,083 | 151,550 | 154,338 | 547,971 |
| Newburg-United | 14,295 | 13,779 | 14,502 | 42,576 |
| Parshall | 70,274 | 43,577 | 44,062 | 157,913 |
| Powers Lake | 47,379 | 44,172 | 33,014 | 124,565 |
| Ray | 86,154 | 46,645 | 45,380 | 178,179 |
| Richardton-Taylor | 28,366 | 26,140 | 15,762 | 70,268 |

| | September 2013 | October 2013 | November 2013 | Biennium-to-Date Total |
|-----------------------------------|-----------------------|---------------------|----------------------|-------------------------------|
| Sawyer | 269 | 214 | 253 | 736 |
| Scranton | 28,059 | 24,140 | 10,463 | 62,662 |
| Slope Central Elementary | 15,985 | 17,265 | 15,928 | 49,178 |
| South Heart | 31,747 | 27,319 | 17,301 | 76,367 |
| South Prairie | 437 | 348 | 412 | 1,197 |
| Stanley | 196,429 | 117,355 | 121,004 | 434,788 |
| Surrey | 1,037 | 763 | 928 | 2,728 |
| Towner-Granville-Upham | 3,139 | 2,408 | 2,785 | 8,332 |
| Tioga | 128,320 | 70,404 | 69,050 | 267,774 |
| Turtle Lake-Mercer | 10,065 | 10,312 | 8,285 | 28,662 |
| Twin Buttes | 28,393 | 13,714 | 13,593 | 55,700 |
| Underwood | 11,605 | 11,890 | 9,552 | 33,047 |
| United | 1,743 | 1,552 | 1,690 | 4,985 |
| Velva | 1,708 | 905 | 1,256 | 3,869 |
| Washburn | 15,394 | 15,771 | 12,671 | 43,836 |
| Westhope | 36,972 | 35,672 | 37,531 | 110,175 |
| White Shield | 6,631 | 6,793 | 5,458 | 18,882 |
| Yellowstone | 36,709 | 26,074 | 25,733 | 88,516 |
| Total all school districts | \$3,001,565 | \$2,146,297 | \$1,940,497 | \$7,088,359 |