

## 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, October 2014 distributions of oil and gas gross production tax collections relate to August 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 October 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	Biennium-to-Date Total
<b>Hub cities</b>				
Williston	\$33,209,498	\$4,122,320	\$3,037,182	\$40,369,000
Dickinson	16,417,231	2,123,660	1,581,091	20,121,982
Minot	5,097,437	666,220	485,363	6,249,020
Total hub cities	\$54,724,166	\$6,912,200	\$5,103,636	\$66,740,002
<b>Hub city school districts</b>				
Williston	\$5,375,000	\$416,667	\$416,667	\$6,208,334
Dickinson	2,625,000	229,167	229,167	3,083,334
Minot	750,000	62,500	62,500	875,000
Total hub city school districts	\$8,750,000	\$708,334	\$708,334	\$10,166,668

### 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 October 2014.

	Fiscal Year 2014	September 2014	October 2014	Biennium-to-Date Total
Billings	\$4,851,360	\$972,104	\$868,603	\$6,692,067
Bottineau	2,625,622	436,974	419,544	3,482,140
Bowman	6,702,241	1,466,895	1,322,260	9,491,396
Burke	5,432,921	1,113,320	1,074,001	7,620,242
Divide	9,893,288	2,741,155	818,359	13,452,802
Dunn	26,771,743	4,673,755	2,267,647	33,713,145
Golden Valley	1,664,136	133,738	93,587	1,891,461
McHenry	41,410	3,519	2,370	47,299
McKenzie	56,418,242	8,125,186	5,615,960	70,159,388
McLean	1,074,629	113,440	62,427	1,250,496
Mercer	994	207	(1)	1,200
Mountrail	43,929,486	6,287,329	3,935,684	54,152,499
Renville	1,327,840	111,594	95,060	1,534,494
Slope	804,835	64,683	56,776	926,294
Stark	5,901,918	1,165,213	1,216,641	8,283,772
Ward	57,706	3,930	3,125	64,761
Williams	30,039,362	4,926,170	2,323,724	37,289,256
Unallocated	542	0	0	542
Total	\$197,538,275	\$32,339,212	\$20,175,767	\$250,053,254

### 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 October 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	Biennium-to-Date Total
Billings	\$1,614,651	\$324,043	\$289,550	\$2,228,244
Bottineau	1,166,613	145,660	139,848	1,452,121
Bowman	2,232,888	488,964	440,754	3,162,606
Burke	1,809,681	371,107	358,000	2,538,788
Divide	3,297,672	913,454	272,786	4,483,912
Dunn	8,914,299	1,557,754	755,613	11,227,666
Golden Valley	739,529	59,439	41,593	840,561
McHenry	18,271	1,563	1,053	20,887
McKenzie	18,809,176	2,708,551	1,872,097	23,389,824
McLean	463,667	50,419	27,757	541,843
Mercer	441	92	0	533
Mountrail	14,623,808	2,098,134	1,310,367	18,032,309
Renville	588,187	49,598	42,249	680,034
Slope	357,634	28,748	25,234	411,616
Stark	1,965,337	388,404	405,547	2,759,288
Ward	25,590	1,746	1,388	28,724
Williams	10,007,821	1,642,143	774,575	12,424,539
Total	\$66,635,265	\$10,829,819	\$6,758,411	\$84,223,495

### 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 October 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	Biennium-to-Date Total
Billings	\$403,735	\$81,017	\$72,400	\$557,152
Bottineau	2,040,808	36,417	34,945	2,112,170
Bowman	558,224	122,241	110,189	790,654
Burke	452,370	92,777	89,500	634,647
Divide	824,542	228,363	68,197	1,121,102
Dunn	2,228,571	389,437	188,902	2,806,910
Golden Valley	1,293,972	104,019	72,789	1,470,780
McHenry	31,685	2,738	1,842	36,265
McKenzie	4,702,291	677,137	468,023	5,847,451
McLean	780,042	88,520	48,599	917,161
Mercer	772	161	0	933
Mountrail	3,655,952	524,244	327,593	4,507,789
Renville	1,024,913	86,795	73,937	1,185,645
Slope	625,690	50,308	44,159	720,157
Stark	491,333	97,101	101,387	689,821
Ward	44,766	3,057	2,432	50,255
Williams	2,501,956	410,536	193,643	3,106,135
Total	\$21,661,622	\$2,994,868	\$1,898,537	\$26,555,027

### 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 October 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	Biennium-to-Date Total
Billings	\$924,768	\$150,855	\$106,984	\$1,182,607
Bottineau	0	195,747	130,210	325,957
Bowman	1,102,781	188,372	137,597	1,428,750
Burke	1,060,596	173,886	127,169	1,361,651
Divide	1,454,523	280,801	130,275	1,865,599

	<b>Fiscal Year 2014</b>	<b>September 2014</b>	<b>October 2014</b>	<b>Biennium-to-Date Total</b>
Dunn	2,601,232	423,911	231,580	3,256,723
Golden Valley <sup>1</sup>	0	0	0	0
McHenry <sup>1</sup>	0	0	0	0
McKenzie	4,534,001	657,876	437,179	5,629,056
McLean <sup>1</sup>	0	0	0	0
Mercer <sup>1</sup>	0	0	0	0
Mountrail	3,354,742	493,446	307,634	4,155,822
Renville <sup>1</sup>	0	0	0	0
Slope <sup>1</sup>	0	0	0	0
Stark	1,088,959	176,344	134,219	1,399,522
Ward <sup>1</sup>	0	0	0	0
Williams	2,861,175	450,229	242,913	3,554,317
<b>Total</b>	<b>\$18,982,777</b>	<b>\$3,191,467</b>	<b>\$1,985,760</b>	<b>\$24,160,004</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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## 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 October 2014. Hub cities are excluded from these amounts.

	Fiscal Year 2014	September 2014	October 2014	Biennium-to-Date Total
<b>Billings County</b>				
Medora	\$1,614,651	\$324,043	\$289,550	\$2,228,244
<b>Bottineau County</b>				
Antler	\$9,155	\$1,143	\$1,098	\$11,396
Bottineau	749,601	93,592	89,857	933,050
Gardena	9,831	1,228	1,179	12,238
Kramer	9,831	1,228	1,179	12,238
Landa	12,884	1,609	1,545	16,038
Lansford	83,064	10,371	9,957	103,392
Maxbass	28,480	3,556	3,414	35,450
Newburg	37,295	4,656	4,471	46,422
Overly	6,103	762	732	7,597
Souris	19,664	2,455	2,357	24,476
Westhope	145,443	18,160	17,435	181,038
Willow City	55,262	6,900	6,624	68,786
<b>Bowman County</b>				
Bowman	\$1,741,144	\$381,282	\$343,688	\$2,466,114
Gascoyne	16,886	3,697	3,333	23,916
Rhame	178,336	39,052	35,202	252,590
Scranton	296,522	64,933	58,531	419,986
<b>Burke County</b>				
Bowbells	\$554,792	\$113,770	\$109,752	\$778,314
Columbus	219,607	45,034	43,443	308,084
Flaxton	108,978	22,348	21,558	152,884
Lignite	255,930	52,483	50,630	359,043
Portal	208,047	42,664	41,157	291,868
Powers Lake	462,327	94,808	91,460	648,595
<b>Divide County</b>				
Ambrose	\$69,201	\$19,169	\$5,724	\$94,094
Crosby	2,847,881	788,858	235,578	3,872,317
Fortuna	58,552	16,220	4,844	79,616
Noonan	322,038	89,207	26,640	437,885
<b>Dunn County</b>				
Dodge	\$661,728	\$115,636	\$56,091	\$833,455
Dunn Center	1,110,483	194,054	94,129	1,398,666
Halliday	1,429,939	249,879	121,208	1,801,026
Killdeer	5,712,149	998,185	484,185	7,194,519
<b>Golden Valley County</b>				
Beach	\$663,362	\$53,317	\$37,310	\$753,989
Golva	39,711	3,192	2,233	45,136
Sentinel Butte	36,456	2,930	2,050	41,436
<b>McHenry County</b>				
Anamoose	\$1,496	\$128	\$86	\$1,710
Balfour	171	15	10	196
Bantry	92	8	5	105
Bergen	45	4	3	52
Deering	647	55	37	739
Drake	1,813	155	105	2,073
Granville	1,590	136	92	1,818
Karlsruhe	542	46	31	619
Kief	89	7	5	101
Towner	3,515	301	203	4,019
Upham	857	73	49	979
Velva	7,151	612	412	8,175
Voltaire	263	23	15	301
<b>McKenzie County</b>				
Alexander	\$2,014,623	\$290,109	\$200,518	\$2,505,250
Arnegard	1,038,931	149,608	103,406	1,291,945
Watford City	15,755,622	2,268,834	1,568,173	19,592,629

	Fiscal Year 2014	September 2014	October 2014	Biennium-to-Date Total
<b>McLean County</b>				
Benedict	\$5,606	\$610	\$336	\$6,552
Butte	5,780	628	346	6,754
Coleharbor	6,711	730	402	7,843
Garrison	123,434	13,422	7,389	144,245
Max	28,375	3,085	1,699	33,159
Mercer	7,985	868	478	9,331
Riverdale	17,416	1,894	1,043	20,353
Ruso	340	37	20	397
Turtle Lake	49,356	5,367	2,955	57,678
Underwood	66,090	7,187	3,956	77,233
Washburn	105,850	11,510	6,336	123,696
Wilton	46,724	5,081	2,797	54,602
<b>Mercer County</b>				
Beulah	\$214	\$45	\$0	\$259
Golden Valley	12	3	0	15
Hazen	165	34	0	199
Pick City	9	2	0	11
Stanton	25	5	0	30
Zap	16	3	0	19
<b>Mountrail County</b>				
New Town	\$5,979,360	\$857,882	\$535,781	\$7,373,023
Palermo	229,854	32,978	20,596	283,428
Parshall	2,804,864	402,425	251,330	3,458,619
Plaza	531,156	76,207	47,594	654,957
Ross	301,297	43,228	26,998	371,523
Stanley	4,528,785	649,762	405,802	5,584,349
White Earth	248,492	35,652	22,266	306,410
<b>Renville County</b>				
Glenburn	\$152,257	\$12,839	\$10,936	\$176,032
Grano	2,805	237	201	3,243
Loraine	3,605	304	259	4,168
Mohall	313,726	26,454	22,535	362,715
Sherwood	96,964	8,176	6,965	112,105
Tolley	18,830	1,588	1,353	21,771
<b>Slope County</b>				
Amidon	\$45,851	\$3,686	\$3,235	\$52,772
Marmarth	311,783	25,062	21,999	358,844
<b>Stark County</b>				
Belfield	\$779,510	\$154,052	\$160,852	\$1,094,414
Gladstone	232,879	46,023	48,054	326,956
Richardton	515,449	101,867	106,363	723,679
South Heart	293,291	57,962	60,520	411,773
Taylor	144,208	28,500	29,758	202,466
<b>Ward County</b>				
Berthold	\$2,512	\$172	\$136	\$2,820
Burlington	5,868	400	318	6,586
Carpio	868	59	47	974
Des Lacs	1,127	77	61	1,265
Donnybrook	325	22	18	365
Douglas	355	24	19	398
Kenmare	6,067	414	329	6,810
Makoti	852	58	46	956
Ryder	472	32	26	530
Sawyer	1,974	135	107	2,216
Surrey	5,170	353	281	5,804
<b>Williams County</b>				
Alamo	\$241,715	\$39,662	\$18,708	\$300,085
Epping	424,062	69,582	32,821	526,465
Grenora	1,034,706	169,781	80,083	1,284,570
Ray	2,510,436	411,927	194,300	3,116,663
Springbrook	114,496	18,787	8,862	142,145
Tioga	5,215,940	855,863	403,698	6,475,501
Wildrose	466,466	76,541	36,103	579,110
<b>Total all cities</b>	<b>\$66,635,265</b>	<b>\$10,829,819</b>	<b>\$6,758,411</b>	<b>\$84,223,495</b>

## 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 October 2014. Hub city school districts are excluded from these amounts.

	Fiscal Year 2014	September 2014	October 2014	Biennium-to-Date Total
Alexander	\$371,052	\$62,757	\$43,493	\$477,302
Anamoose	2,092	250	168	2,510
Beach	1,179,928	94,023	65,785	1,339,736
Belfield	119,953	29,346	30,701	180,000
Beulah	31,599	10,059	4,850	46,508
Billings County	403,735	81,017	72,400	557,152
Bottineau	1,329,302	22,899	21,971	1,374,172
Bowbells	80,079	15,022	14,485	109,586
Bowman County	561,062	111,051	99,891	772,004
Burke Central	153,131	30,839	29,747	213,717
Center-Stanton	19	4	0	23
Divide County	804,916	212,179	66,124	1,083,219
Drake	2,665	201	135	3,001
Earl	24,274	1,789	1,215	27,278
Eight Mile	424,776	67,133	31,650	523,559
Garrison	196,676	23,505	12,906	233,087
Glenburn	390,507	26,745	23,021	440,273
Grenora	315,334	64,070	26,937	406,341
Hazen	342	73	0	415
Halliday	182,742	37,126	18,021	237,889
Hebron	51,856	1,596	1,571	55,023
Horse Creek	31,208	4,834	3,345	39,387
Kenmare	72,572	10,126	9,008	91,706
Killdeer	1,684,800	295,820	143,496	2,124,116
Lewis and Clark	137,092	35,806	23,296	196,194
Lone Tree	114,044	9,996	7,004	131,044
Mandaree	650,430	89,410	59,370	799,210
Marmarth	127,456	11,328	9,946	148,730
Max	70,347	7,982	4,415	82,744
McKenzie County	2,826,233	429,046	296,824	3,552,103
Mohall-Lansford-Sherwood	818,588	57,725	49,552	925,865
Montefiore	53,992	6,115	3,368	63,475
Nedrose	4,562	390	310	5,262
New (Williams County)	524,855	94,758	44,747	664,360
New England	220,677	13,293	11,741	245,711
New Town	1,927,328	244,256	156,117	2,327,701
Newburg-United	112,721	1,991	1,902	116,614
Parshall	545,242	82,321	51,440	679,003
Powers Lake	252,611	44,648	40,656	337,915
Ray	552,234	82,368	38,580	673,182
Richardton-Taylor	162,652	41,628	39,960	244,240
Sawyer	2,359	160	128	2,647
Scranton	147,792	25,236	22,631	195,659
Slope Central Elementary	179,596	12,694	11,139	203,429
South Heart	184,442	37,060	34,740	256,242
South Prairie	3,834	290	231	4,355
Stanley	1,502,669	207,120	129,326	1,839,115
Surrey	8,882	569	445	9,896
Towner-Granville-Upham	24,672	1,447	1,098	27,217
Tioga	842,261	133,606	64,823	1,040,690
Turtle Lake-Mercer	97,650	10,623	5,867	114,140
Twin Buttes	178,286	21,495	10,404	210,185
Underwood	112,589	12,826	7,062	132,477
United	16,280	1,156	946	18,382
Velva	13,431	1,204	816	15,451
Washburn	149,347	16,827	9,271	175,445
Westhope	291,546	5,292	5,078	301,916

	<b>Fiscal Year 2014</b>	<b>September 2014</b>	<b>October 2014</b>	<b>Biennium-to-Date Total</b>
White Shield	64,333	8,987	4,888	78,208
Yellowstone	325,969	42,751	29,496	398,216
Total all school districts	\$21,661,622	\$2,994,868	\$1,898,537	\$26,555,027