

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, May 2015 distributions of oil and gas gross production tax collections relate to March 2015 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 May 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 | March 2015 | April 2015 | May 2015 | Biennium-to- Date Total |
|----------------------------------|---------------------|-------------------|-----------------|------------------|------------------|-----------------|------------------|---------------|---------------|-------------|----------------------------|
| Hub cities | | | | | | | | | | | |
| Williston | \$33,209,498 | \$4,122,320 | \$3,037,182 | \$2,838,984 | \$2,595,024 | \$2,436,875 | \$2,166,113 | \$1,919,441 | \$1,913,970 | \$1,968,773 | \$56,208,180 |
| Dickinson | 16,417,231 | 2,123,660 | 1,581,091 | 1,481,992 | 1,360,012 | 1,280,938 | 1,145,556 | 1,022,221 | 1,019,485 | 1,046,887 | 28,479,073 |
| Minot | 5,097,437 | 666,220 | 485,363 | 452,330 | 411,670 | 385,312 | 340,185 | 299,073 | 298,162 | 307,295 | 8,743,047 |
| Total hub cities | \$54,724,166 | \$6,912,200 | \$5,103,636 | \$4,773,306 | \$4,366,706 | \$4,103,125 | \$3,651,854 | \$3,240,735 | \$3,231,617 | \$3,322,955 | \$93,430,300 |
| Hub city school districts | | | | | | | | | | | |
| Williston | \$5,375,000 | \$416,667 | \$416,667 | \$416,666 | \$416,667 | \$416,667 | \$416,666 | \$416,667 | \$416,667 | \$416,666 | \$9,125,000 |
| Dickinson | 2,625,000 | 229,167 | 229,167 | 229,166 | 229,167 | 229,167 | 229,166 | 229,167 | 229,167 | 229,166 | 4,687,500 |
| Minot | 750,000 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 | 1,312,500 |
| Total hub city school districts | \$8,750,000 | \$708,334 | \$708,334 | \$708,332 | \$708,334 | \$708,334 | \$708,332 | \$708,334 | \$708,334 | \$708,332 | \$15,125,000 |

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 May 2015.

| | Fiscal Year 2014 | September 2014 | October 2014 | November 2014 | December 2014 | January 2015 | February 2015 | March 2015 | April 2015 | May 2015 | Biennium-to- Date Total |
|---------------|---------------------|-------------------|-----------------|------------------|------------------|-----------------|------------------|---------------|---------------|-------------|----------------------------|
| Billings | \$4,851,360 | \$972,104 | \$868,603 | \$806,158 | \$440,587 | \$174,699 | \$139,518 | \$97,788 | \$91,743 | \$119,268 | \$8,561,828 |
| Bottineau | 2,625,622 | 436,974 | 419,544 | 408,716 | 407,862 | 326,158 | 238,068 | 176,675 | 169,445 | 169,643 | 5,376,707 |
| Bowman | 6,702,241 | 1,466,895 | 1,322,260 | 466,663 | 291,401 | 248,119 | 194,592 | 152,463 | 146,509 | 154,223 | 11,145,366 |
| Burke | 5,432,921 | 1,113,320 | 1,074,001 | 891,582 | 216,614 | 278,165 | 169,479 | 90,111 | 112,525 | 140,045 | 9,518,763 |
| Divide | 9,893,288 | 2,741,155 | 818,359 | 564,682 | 526,224 | 562,380 | 384,509 | 270,925 | 336,914 | 329,324 | 16,427,760 |
| Dunn | 26,771,743 | 4,673,755 | 2,267,647 | 2,196,365 | 2,027,590 | 1,778,868 | 1,362,072 | 887,822 | 915,327 | 1,178,595 | 44,059,784 |
| Golden Valley | 1,664,136 | 133,738 | 93,587 | 107,980 | 113,478 | 74,485 | 59,835 | 42,838 | 40,697 | 35,013 | 2,365,787 |
| McHenry | 41,410 | 3,519 | 2,370 | 2,401 | 2,073 | 1,502 | 2,974 | 5,803 | 4,663 | 4,368 | 71,083 |
| McKenzie | 56,418,242 | 8,125,186 | 5,615,960 | 5,453,909 | 5,205,381 | 4,789,718 | 3,699,120 | 2,782,993 | 2,649,140 | 2,901,662 | 97,641,311 |
| McLean | 1,074,629 | 113,440 | 62,427 | 35,676 | 79,373 | 42,144 | 31,594 | 20,378 | 34,327 | 45,141 | 1,539,129 |
| Mercer | 994 | 207 | (1) | 0 | 0 | 0 | 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 | 1,721,837 | 1,620,718 | 1,437,545 | 70,968,066 |

| | Fiscal Year 2014 | September 2014 | October 2014 | November 2014 | December 2014 | January 2015 | February 2015 | March 2015 | April 2015 | May 2015 | Biennium-to- Date Total |
|--------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|----------------------------|
| Renville | 1,327,840 | 111,594 | 95,060 | 93,076 | 92,066 | 74,089 | 50,712 | 36,877 | 36,962 | 37,984 | 1,956,260 |
| Slope | 804,835 | 64,683 | 56,776 | 51,737 | 39,784 | 42,047 | 29,282 | 24,461 | 23,681 | 25,269 | 1,162,555 |
| Stark | 5,901,918 | 1,165,213 | 1,216,641 | 792,732 | 282,626 | 217,933 | 175,754 | 133,374 | 132,519 | 123,050 | 10,141,760 |
| Ward | 57,706 | 3,930 | 3,125 | 3,425 | 3,018 | 2,841 | 2,829 | 1,331 | 310 | 861 | 79,376 |
| Williams | 30,039,362 | 4,926,170 | 2,323,724 | 2,429,541 | 2,143,482 | 2,045,936 | 1,585,136 | 1,134,201 | 1,205,810 | 1,435,099 | 49,268,461 |
| Unallocated | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 542 |
| Total | \$197,538,275 | \$32,339,212 | \$20,175,767 | \$17,940,453 | \$15,272,934 | \$13,425,682 | \$10,357,158 | \$7,579,877 | \$7,519,290 | \$8,137,090 | \$330,285,738 |

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 May 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 | March 2015 | April 2015 | May 2015 | Biennium-to- Date Total |
|---------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|
| Billings | \$1,614,651 | \$324,043 | \$289,550 | \$268,277 | \$146,862 | \$58,233 | \$46,506 | \$32,596 | \$30,636 | \$39,756 | \$2,851,110 |
| Bottineau | 1,166,613 | 145,660 | 139,848 | 136,251 | 135,954 | 108,723 | 79,358 | 58,890 | 55,815 | 56,520 | 2,083,632 |
| Bowman | 2,232,888 | 488,964 | 440,754 | 155,554 | 97,133 | 82,706 | 64,652 | 50,821 | 48,835 | 51,407 | 3,713,714 |
| Burke | 1,809,681 | 371,107 | 358,000 | 297,196 | 72,206 | 92,726 | 56,495 | 30,037 | 37,509 | 46,681 | 3,171,638 |
| Divide | 3,297,672 | 913,454 | 272,786 | 188,145 | 175,408 | 187,461 | 128,153 | 90,324 | 112,305 | 109,775 | 5,475,483 |
| Dunn | 8,914,299 | 1,557,754 | 755,613 | 731,993 | 675,862 | 592,552 | 453,903 | 292,451 | 305,610 | 392,656 | 14,672,693 |
| Golden Valley | 739,529 | 59,439 | 41,593 | 47,991 | 50,418 | 33,105 | 26,593 | 19,039 | 18,088 | 15,562 | 1,051,357 |
| McHenry | 18,271 | 1,563 | 1,053 | 1,067 | 919 | 667 | 1,320 | 2,577 | 2,071 | 1,942 | 31,450 |
| McKenzie | 18,809,176 | 2,708,551 | 1,872,097 | 1,818,286 | 1,735,138 | 1,596,549 | 1,233,102 | 927,849 | 882,980 | 967,199 | 32,550,927 |
| McLean | 463,667 | 50,419 | 27,757 | 15,878 | 35,278 | 18,729 | 14,040 | 9,042 | 15,251 | 20,080 | 670,141 |
| Mercer | 441 | 92 | 0 | 0 | 0 | 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 | 573,938 | 540,239 | 479,304 | 23,641,638 |
| Renville | 588,187 | 49,598 | 42,249 | 41,366 | 40,918 | 32,928 | 22,545 | 16,399 | 16,427 | 16,891 | 867,508 |
| Slope | 357,634 | 28,748 | 25,234 | 22,994 | 17,682 | 18,688 | 13,014 | 10,872 | 10,525 | 11,231 | 516,622 |
| Stark | 1,965,337 | 388,404 | 405,547 | 264,244 | 94,209 | 72,645 | 58,585 | 44,458 | 44,172 | 41,016 | 3,378,617 |
| Ward | 25,590 | 1,746 | 1,388 | 1,522 | 1,343 | 1,261 | 1,256 | 593 | 141 | 384 | 35,224 |
| Williams | 10,007,821 | 1,642,143 | 774,575 | 809,808 | 714,475 | 681,984 | 528,383 | 378,047 | 400,882 | 477,877 | 16,415,995 |
| Total | \$66,635,265 | \$10,829,819 | \$6,758,411 | \$6,015,978 | \$5,128,125 | \$4,501,199 | \$3,471,785 | \$2,537,933 | \$2,521,486 | \$2,728,281 | \$111,128,282 |

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 May 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 | March 2015 | April 2015 | May 2015 | Biennium-to- Date Total |
|-----------|---------------------|-------------------|-----------------|------------------|------------------|-----------------|------------------|---------------|---------------|-------------|----------------------------|
| Billings | \$403,735 | \$81,017 | \$72,400 | \$67,069 | \$36,716 | \$14,559 | \$11,627 | \$8,149 | \$7,700 | \$9,939 | \$712,911 |
| Bottineau | 2,040,808 | 36,417 | 34,945 | 34,119 | 33,988 | 27,181 | 19,839 | 14,722 | 13,953 | 14,113 | 2,270,085 |
| Bowman | 558,224 | 122,241 | 110,189 | 38,888 | 24,283 | 20,677 | 16,163 | 12,705 | 12,209 | 12,852 | 928,431 |
| Burke | 452,370 | 92,777 | 89,500 | 74,300 | 18,053 | 23,187 | 14,124 | 7,510 | 9,376 | 11,670 | 792,867 |
| Divide | 824,542 | 228,363 | 68,197 | 47,036 | 43,852 | 46,865 | 32,038 | 22,581 | 28,076 | 27,444 | 1,368,994 |

| | Fiscal Year 2014 | September 2014 | October 2014 | November 2014 | December 2014 | January 2015 | February 2015 | March 2015 | April 2015 | May 2015 | Biennium-to- Date Total |
|---------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|----------------------------|
| Dunn | 2,228,571 | 389,437 | 188,902 | 182,998 | 168,966 | 148,138 | 113,475 | 73,112 | 76,404 | 98,165 | 3,668,168 |
| Golden Valley | 1,293,972 | 104,019 | 72,789 | 83,985 | 88,198 | 57,933 | 46,538 | 33,319 | 31,653 | 27,232 | 1,839,638 |
| McHenry | 31,685 | 2,738 | 1,842 | 1,868 | 1,612 | 1,168 | 2,313 | 4,513 | 3,627 | 3,398 | 54,764 |
| McKenzie | 4,702,291 | 677,137 | 468,023 | 454,571 | 433,785 | 399,136 | 308,274 | 231,962 | 220,746 | 241,798 | 8,137,723 |
| McLean | 780,042 | 88,520 | 48,599 | 27,837 | 61,733 | 32,770 | 24,571 | 15,784 | 26,676 | 35,180 | 1,141,712 |
| Mercer | 772 | 161 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 933 |
| Mountrail | 3,655,952 | 524,244 | 327,593 | 303,851 | 283,580 | 230,560 | 185,970 | 143,485 | 135,060 | 119,827 | 5,910,122 |
| Renville | 1,024,913 | 86,795 | 73,937 | 72,393 | 71,604 | 57,626 | 39,466 | 28,720 | 28,748 | 29,575 | 1,513,777 |
| Slope | 625,690 | 50,308 | 44,159 | 40,241 | 30,942 | 32,704 | 22,775 | 19,025 | 18,418 | 19,654 | 903,916 |
| Stark | 491,333 | 97,101 | 101,387 | 66,063 | 23,552 | 18,161 | 14,646 | 11,114 | 11,043 | 10,254 | 844,654 |
| Ward | 44,766 | 3,057 | 2,432 | 2,664 | 2,347 | 2,208 | 2,199 | 1,035 | 243 | 671 | 61,622 |
| Williams | 2,501,956 | 410,536 | 193,643 | 202,452 | 178,620 | 170,496 | 132,097 | 94,513 | 100,221 | 119,470 | 4,104,004 |
| Total | \$21,661,622 | \$2,994,868 | \$1,898,537 | \$1,700,335 | \$1,501,831 | \$1,283,369 | \$986,115 | \$722,249 | \$724,153 | \$781,242 | \$34,254,321 |

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 May 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 | March 2015 | April 2015 | May 2015 | Biennium-to- Date Total |
|----------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|----------------------------|
| Billings | \$924,768 | \$150,855 | \$106,984 | \$96,735 | \$69,861 | \$50,925 | \$39,572 | \$28,663 | \$28,228 | \$31,500 | \$1,528,091 |
| Bottineau | 0 | 195,747 | 130,210 | 117,603 | 102,453 | 88,965 | 67,562 | 50,142 | 48,950 | 52,674 | 854,306 |
| Bowman | 1,102,781 | 188,372 | 137,597 | 86,886 | 68,386 | 59,865 | 46,371 | 34,370 | 33,886 | 36,437 | 1,794,951 |
| Burke | 1,060,596 | 173,886 | 127,169 | 109,902 | 66,141 | 62,697 | 46,160 | 31,993 | 32,919 | 36,531 | 1,747,994 |
| Divide | 1,454,523 | 280,801 | 130,275 | 107,663 | 93,577 | 87,457 | 65,062 | 46,980 | 50,039 | 52,377 | 2,368,754 |
| Dunn | 2,601,232 | 423,911 | 231,580 | 214,917 | 190,380 | 167,388 | 128,739 | 88,105 | 89,769 | 106,415 | 4,242,436 |
| Golden Valley ¹ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| McHenry ¹ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| McKenzie | 4,534,001 | 657,876 | 437,179 | 411,759 | 377,971 | 343,299 | 265,177 | 197,679 | 190,543 | 207,918 | 7,623,402 |
| McLean ¹ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mercer ¹ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mountrail | 3,354,742 | 493,446 | 307,634 | 281,055 | 253,762 | 212,087 | 168,564 | 127,651 | 122,302 | 116,530 | 5,437,773 |
| Renville ¹ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Slope ¹ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stark | 1,088,959 | 176,344 | 134,219 | 104,881 | 69,373 | 59,622 | 46,434 | 34,126 | 33,891 | 35,645 | 1,783,494 |
| Ward ¹ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Williams | 2,861,175 | 450,229 | 242,913 | 234,139 | 202,568 | 186,447 | 144,265 | 104,113 | 107,218 | 122,609 | 4,655,676 |
| Total | \$18,982,777 | \$3,191,467 | \$1,985,760 | \$1,765,540 | \$1,494,472 | \$1,318,752 | \$1,017,906 | \$743,822 | \$737,745 | \$798,636 | \$32,036,877 |

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 2014.

ATTACH:2