

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, December 2014 distributions of oil and gas gross production tax collections relate to October 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 January 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	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	\$48,239,883
Dickinson	16,417,231	2,123,660	1,581,091	1,481,992	1,360,012	1,280,938	24,244,924
Minot	5,097,437	666,220	485,363	452,330	411,670	385,312	7,498,332
Total hub cities	\$54,724,166	\$6,912,200	\$5,103,636	\$4,773,306	\$4,366,706	\$4,103,125	\$79,983,139
Hub city school districts							
Williston	\$5,375,000	\$416,667	\$416,667	\$416,666	\$416,667	\$447,916	\$7,489,583
Dickinson	2,625,000	229,167	229,167	229,166	229,167	218,750	3,760,417
Minot	750,000	62,500	62,500	62,500	62,500	62,500	1,062,500
Total hub city school districts	\$8,750,000	\$708,334	\$708,334	\$708,332	\$708,334	\$729,166	\$12,312,500

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 January 2015.

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	Biennium-to- Date Total
Billings	\$4,851,360	\$972,104	\$868,603	\$806,158	\$440,587	\$174,699	\$8,113,511
Bottineau	2,625,622	436,974	419,544	408,716	407,862	326,158	4,624,876
Bowman	6,702,241	1,466,895	1,322,260	466,663	291,401	248,119	10,497,579
Burke	5,432,921	1,113,320	1,074,001	891,582	216,614	278,165	9,006,603
Divide	9,893,288	2,741,155	818,359	564,682	526,224	562,380	15,106,088
Dunn	26,771,743	4,673,755	2,267,647	2,196,365	2,027,590	1,778,868	39,715,968
Golden Valley	1,664,136	133,738	93,587	107,980	113,478	74,485	2,187,404
McHenry	41,410	3,519	2,370	2,401	2,073	1,502	53,275
McKenzie	56,418,242	8,125,186	5,615,960	5,453,909	5,205,381	4,789,718	85,608,396
McLean	1,074,629	113,440	62,427	35,676	79,373	42,144	1,407,689
Mercer	994	207	(1)	0	0	0	1,200
Mountrail	43,929,486	6,287,329	3,935,684	3,635,810	3,401,375	2,766,598	63,956,282
Renville	1,327,840	111,594	95,060	93,076	92,066	74,089	1,793,725
Slope	804,835	64,683	56,776	51,737	39,784	42,047	1,059,862
Stark	5,901,918	1,165,213	1,216,641	792,732	282,626	217,933	9,577,063
Ward	57,706	3,930	3,125	3,425	3,018	2,841	74,045
Williams	30,039,362	4,926,170	2,323,724	2,429,541	2,143,482	2,045,936	43,908,215
Unallocated	542	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	\$296,692,323

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 January 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	Biennium-to- Date Total
Billings	\$1,614,651	\$324,043	\$289,550	\$268,277	\$146,862	\$58,233	\$2,701,616
Bottineau	1,166,613	145,660	139,848	136,251	135,954	108,723	1,833,049
Bowman	2,232,888	488,964	440,754	155,554	97,133	82,706	3,497,999
Burke	1,809,681	371,107	358,000	297,196	72,206	92,726	3,000,916
Divide	3,297,672	913,454	272,786	188,145	175,408	187,461	5,034,926
Dunn	8,914,299	1,557,754	755,613	731,993	675,862	592,552	13,228,073
Golden Valley	739,529	59,439	41,593	47,991	50,418	33,105	972,075
McHenry	18,271	1,563	1,053	1,067	919	667	23,540
McKenzie	18,809,176	2,708,551	1,872,097	1,818,286	1,735,138	1,596,549	28,539,797
McLean	463,667	50,419	27,757	15,878	35,278	18,729	611,728
Mercer	441	92	0	0	0	0	533
Mountrail	14,623,808	2,098,134	1,310,367	1,215,406	1,134,320	922,242	21,304,277
Renville	588,187	49,598	42,249	41,366	40,918	32,928	795,246
Slope	357,634	28,748	25,234	22,994	17,682	18,688	470,980
Stark	1,965,337	388,404	405,547	264,244	94,209	72,645	3,190,386
Ward	25,590	1,746	1,388	1,522	1,343	1,261	32,850
Williams	10,007,821	1,642,143	774,575	809,808	714,475	681,984	14,630,806
Total	\$66,635,265	\$10,829,819	\$6,758,411	\$6,015,978	\$5,128,125	\$4,501,199	\$99,868,797

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 January 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	Biennium-to- Date Total
Billings	\$403,735	\$81,017	\$72,400	\$67,069	\$36,716	\$14,559	\$675,496
Bottineau	2,040,808	36,417	34,945	34,119	33,988	27,181	2,207,458
Bowman	558,224	122,241	110,189	38,888	24,283	20,677	874,502
Burke	452,370	92,777	89,500	74,300	18,053	23,187	750,187
Divide	824,542	228,363	68,197	47,036	43,852	46,865	1,258,855
Dunn	2,228,571	389,437	188,902	182,998	168,966	148,138	3,307,012
Golden Valley	1,293,972	104,019	72,789	83,985	88,198	57,933	1,700,896
McHenry	31,685	2,738	1,842	1,868	1,612	1,168	40,913
McKenzie	4,702,291	677,137	468,023	454,571	433,785	399,136	7,134,943
McLean	780,042	88,520	48,599	27,837	61,733	32,770	1,039,501
Mercer	772	161	0	0	0	0	933
Mountrail	3,655,952	524,244	327,593	303,851	283,580	230,560	5,325,780
Renville	1,024,913	86,795	73,937	72,393	71,604	57,626	1,387,268
Slope	625,690	50,308	44,159	40,241	30,942	32,704	824,044
Stark	491,333	97,101	101,387	66,063	23,552	18,161	797,597
Ward	44,766	3,057	2,432	2,664	2,347	2,208	57,474
Williams	2,501,956	410,536	193,643	202,452	178,620	170,496	3,657,703
Total	\$21,661,622	\$2,994,868	\$1,898,537	\$1,700,335	\$1,501,831	\$1,283,369	\$31,040,562

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 January 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	Biennium-to- Date Total
Billings	\$924,768	\$150,855	\$106,984	\$96,735	\$69,861	\$50,925	\$1,400,128
Bottineau	0	195,747	130,210	117,603	102,453	88,965	634,978
Bowman	1,102,781	188,372	137,597	86,886	68,386	59,865	1,643,887
Burke	1,060,596	173,886	127,169	109,902	66,141	62,697	1,600,391
Divide	1,454,523	280,801	130,275	107,663	93,577	87,457	2,154,296

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	Biennium-to- Date Total
Dunn	2,601,232	423,911	231,580	214,917	190,380	167,388	3,829,408
Golden Valley ¹	0	0	0	0	0	0	0
McHenry ¹	0	0	0	0	0	0	0
McKenzie	4,534,001	657,876	437,179	411,759	377,971	343,299	6,762,085
McLean ¹	0	0	0	0	0	0	0
Mercer ¹	0	0	0	0	0	0	0
Mountrail	3,354,742	493,446	307,634	281,055	253,762	212,087	4,902,726
Renville ¹	0	0	0	0	0	0	0
Slope ¹	0	0	0	0	0	0	0
Stark	1,088,959	176,344	134,219	104,881	69,373	59,622	1,633,398
Ward ¹	0	0	0	0	0	0	0
Williams	2,861,175	450,229	242,913	234,139	202,568	186,447	4,177,471
Total	\$18,982,777	\$3,191,467	\$1,985,760	\$1,765,540	\$1,494,472	\$1,318,752	\$28,738,768

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.

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