

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, March 2015 distributions of oil and gas gross production tax collections relate to January 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 March 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	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	\$52,325,437
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	26,412,701
Minot	5,097,437	666,220	485,363	452,330	411,670	385,312	340,185	299,073	8,137,590
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	\$86,875,728
Hub city school districts									
Williston	\$5,375,000	\$416,667	\$416,667	\$416,666	\$416,667	\$416,667	\$416,666	\$416,667	\$8,291,667
Dickinson	2,625,000	229,167	229,167	229,166	229,167	229,167	229,166	229,167	4,229,167
Minot	750,000	62,500	62,500	62,500	62,500	62,500	62,500	62,500	1,187,500
Total hub city school districts	\$8,750,000	\$708,334	\$708,334	\$708,332	\$708,334	\$708,334	\$708,332	\$708,334	\$13,708,334

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 March 2015.

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	Biennium-to- Date Total
Billings	\$4,851,360	\$972,104	\$868,603	\$806,158	\$440,587	\$174,699	\$139,518	\$97,788	\$8,350,817
Bottineau	2,625,622	436,974	419,544	408,716	407,862	326,158	238,068	176,675	5,039,619
Bowman	6,702,241	1,466,895	1,322,260	466,663	291,401	248,119	194,592	152,463	10,844,634
Burke	5,432,921	1,113,320	1,074,001	891,582	216,614	278,165	169,479	90,111	9,266,193
Divide	9,893,288	2,741,155	818,359	564,682	526,224	562,380	384,509	270,925	15,761,522
Dunn	26,771,743	4,673,755	2,267,647	2,196,365	2,027,590	1,778,868	1,362,072	887,822	41,965,862
Golden Valley	1,664,136	133,738	93,587	107,980	113,478	74,485	59,835	42,838	2,290,077
McHenry	41,410	3,519	2,370	2,401	2,073	1,502	2,974	5,803	62,052

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	Biennium-to- Date Total
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	92,090,509
McLean	1,074,629	113,440	62,427	35,676	79,373	42,144	31,594	20,378	1,459,661
Mercer	994	207	(1)	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	67,909,803
Renville	1,327,840	111,594	95,060	93,076	92,066	74,089	50,712	36,877	1,881,314
Slope	804,835	64,683	56,776	51,737	39,784	42,047	29,282	24,461	1,113,605
Stark	5,901,918	1,165,213	1,216,641	792,732	282,626	217,933	175,754	133,374	9,886,191
Ward	57,706	3,930	3,125	3,425	3,018	2,841	2,829	1,331	78,205
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	46,627,552
Unallocated	542	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	\$314,629,358

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 March 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	Biennium-to- Date Total
Billings	\$1,614,651	\$324,043	\$289,550	\$268,277	\$146,862	\$58,233	\$46,506	\$32,596	\$2,780,718
Bottineau	1,166,613	145,660	139,848	136,251	135,954	108,723	79,358	58,890	1,971,297
Bowman	2,232,888	488,964	440,754	155,554	97,133	82,706	64,652	50,821	3,613,472
Burke	1,809,681	371,107	358,000	297,196	72,206	92,726	56,495	30,037	3,087,448
Divide	3,297,672	913,454	272,786	188,145	175,408	187,461	128,153	90,324	5,253,403
Dunn	8,914,299	1,557,754	755,613	731,993	675,862	592,552	453,903	292,451	13,974,427
Golden Valley	739,529	59,439	41,593	47,991	50,418	33,105	26,593	19,039	1,017,707
McHenry	18,271	1,563	1,053	1,067	919	667	1,320	2,577	27,437
McKenzie	18,809,176	2,708,551	1,872,097	1,818,286	1,735,138	1,596,549	1,233,102	927,849	30,700,748
McLean	463,667	50,419	27,757	15,878	35,278	18,729	14,040	9,042	634,810
Mercer	441	92	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	22,622,095
Renville	588,187	49,598	42,249	41,366	40,918	32,928	22,545	16,399	834,190
Slope	357,634	28,748	25,234	22,994	17,682	18,688	13,014	10,872	494,866
Stark	1,965,337	388,404	405,547	264,244	94,209	72,645	58,585	44,458	3,293,429
Ward	25,590	1,746	1,388	1,522	1,343	1,261	1,256	593	34,699
Williams	10,007,821	1,642,143	774,575	809,808	714,475	681,984	528,383	378,047	15,537,236
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	\$105,878,515

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 March 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	Biennium-to- Date Total
Billings	\$403,735	\$81,017	\$72,400	\$67,069	\$36,716	\$14,559	\$11,627	\$8,149	\$695,272
Bottineau	2,040,808	36,417	34,945	34,119	33,988	27,181	19,839	14,722	2,242,019
Bowman	558,224	122,241	110,189	38,888	24,283	20,677	16,163	12,705	903,370
Burke	452,370	92,777	89,500	74,300	18,053	23,187	14,124	7,510	771,821
Divide	824,542	228,363	68,197	47,036	43,852	46,865	32,038	22,581	1,313,474
Dunn	2,228,571	389,437	188,902	182,998	168,966	148,138	113,475	73,112	3,493,599
Golden Valley	1,293,972	104,019	72,789	83,985	88,198	57,933	46,538	33,319	1,780,753
McHenry	31,685	2,738	1,842	1,868	1,612	1,168	2,313	4,513	47,739
McKenzie	4,702,291	677,137	468,023	454,571	433,785	399,136	308,274	231,962	7,675,179
McLean	780,042	88,520	48,599	27,837	61,733	32,770	24,571	15,784	1,079,856
Mercer	772	161	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	5,655,235
Renville	1,024,913	86,795	73,937	72,393	71,604	57,626	39,466	28,720	1,455,454
Slope	625,690	50,308	44,159	40,241	30,942	32,704	22,775	19,025	865,844
Stark	491,333	97,101	101,387	66,063	23,552	18,161	14,646	11,114	823,357
Ward	44,766	3,057	2,432	2,664	2,347	2,208	2,199	1,035	60,708
Williams	2,501,956	410,536	193,643	202,452	178,620	170,496	132,097	94,513	3,884,313
Total	\$21,661,622	\$2,994,868	\$1,898,537	\$1,700,335	\$1,501,831	\$1,283,369	\$986,115	\$722,249	\$32,748,926

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 March 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	Biennium-to- Date Total
Billings	\$924,768	\$150,855	\$106,984	\$96,735	\$69,861	\$50,925	\$39,572	\$28,663	\$1,468,363
Bottineau	0	195,747	130,210	117,603	102,453	88,965	67,562	50,142	752,682
Bowman	1,102,781	188,372	137,597	86,886	68,386	59,865	46,371	34,370	1,724,628
Burke	1,060,596	173,886	127,169	109,902	66,141	62,697	46,160	31,993	1,678,544
Divide	1,454,523	280,801	130,275	107,663	93,577	87,457	65,062	46,980	2,266,338
Dunn	2,601,232	423,911	231,580	214,917	190,380	167,388	128,739	88,105	4,046,252
Golden Valley ¹	0	0	0	0	0	0	0	0	0
McHenry ¹	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	7,224,941
McLean ¹	0	0	0	0	0	0	0	0	0
Mercer ¹	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	5,198,941
Renville ¹	0	0	0	0	0	0	0	0	0
Slope ¹	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	1,713,958
Ward ¹	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	4,425,849
Total	\$18,982,777	\$3,191,467	\$1,985,760	\$1,765,540	\$1,494,472	\$1,318,752	\$1,017,906	\$743,822	\$30,500,496

15.9094.19000

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