

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, April 2015 distributions of oil and gas gross production tax collections relate to February 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 April 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	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	\$54,239,407
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	27,432,186
Minot	5,097,437	666,220	485,363	452,330	411,670	385,312	340,185	299,073	298,162	8,435,752
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	\$90,107,345
Hub city school districts										
Williston	\$5,375,000	\$416,667	\$416,667	\$416,666	\$416,667	\$416,667	\$416,666	\$416,667	\$416,667	\$8,708,334
Dickinson	2,625,000	229,167	229,167	229,166	229,167	229,167	229,166	229,167	229,167	4,458,334
Minot	750,000	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	1,250,000
Total hub city school districts	\$8,750,000	\$708,334	\$708,334	\$708,332	\$708,334	\$708,334	\$708,332	\$708,334	\$708,334	\$14,416,668

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 April 2015.

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	April 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	\$8,442,560
Bottineau	2,625,622	436,974	419,544	408,716	407,862	326,158	238,068	176,675	167,445	5,207,064
Bowman	6,702,241	1,466,895	1,322,260	466,663	291,401	248,119	194,592	152,463	146,509	10,991,143
Burke	5,432,921	1,113,320	1,074,001	891,582	216,614	278,165	169,479	90,111	112,525	9,378,718
Divide	9,893,288	2,741,155	818,359	564,682	526,224	562,380	384,509	270,925	336,914	16,098,436
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	42,881,189
Golden Valley	1,664,136	133,738	93,587	107,980	113,478	74,485	59,835	42,838	40,697	2,330,774
McHenry	41,410	3,519	2,370	2,401	2,073	1,502	2,974	5,803	4,663	66,715
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	94,739,649
McLean	1,074,629	113,440	62,427	35,676	79,373	42,144	31,594	20,378	34,327	1,493,988
Mercer	994	207	(1)	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	69,530,521

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	April 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	1,918,276
Slope	804,835	64,683	56,776	51,737	39,784	42,047	29,282	24,461	23,681	1,137,286
Stark	5,901,918	1,165,213	1,216,641	792,732	282,626	217,933	175,754	133,374	132,519	10,018,710
Ward	57,706	3,930	3,125	3,425	3,018	2,841	2,829	1,331	310	78,515
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	47,833,362
Unallocated	542	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	\$322,148,648

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 April 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	Biennium-to- Date Total
Billings	\$1,614,651	\$324,043	\$289,550	\$268,277	\$146,862	\$58,233	\$46,506	\$32,596	\$30,636	\$2,811,354
Bottineau	1,166,613	145,660	139,848	136,251	135,954	108,723	79,358	58,890	55,815	2,027,112
Bowman	2,232,888	488,964	440,754	155,554	97,133	82,706	64,652	50,821	48,835	3,662,307
Burke	1,809,681	371,107	358,000	297,196	72,206	92,726	56,495	30,037	37,509	3,124,957
Divide	3,297,672	913,454	272,786	188,145	175,408	187,461	128,153	90,324	112,305	5,365,708
Dunn	8,914,299	1,557,754	755,613	731,993	675,862	592,552	453,903	292,451	305,610	14,280,037
Golden Valley	739,529	59,439	41,593	47,991	50,418	33,105	26,593	19,039	18,088	1,035,795
McHenry	18,271	1,563	1,053	1,067	919	667	1,320	2,577	2,071	29,508
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	31,583,728
McLean	463,667	50,419	27,757	15,878	35,278	18,729	14,040	9,042	15,251	650,061
Mercer	441	92	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	23,162,334
Renville	588,187	49,598	42,249	41,366	40,918	32,928	22,545	16,399	16,427	850,617
Slope	357,634	28,748	25,234	22,994	17,682	18,688	13,014	10,872	10,525	505,391
Stark	1,965,337	388,404	405,547	264,244	94,209	72,645	58,585	44,458	44,172	3,337,601
Ward	25,590	1,746	1,388	1,522	1,343	1,261	1,256	593	141	34,840
Williams	10,007,821	1,642,143	774,575	809,808	714,475	681,984	528,383	378,047	400,882	15,938,118
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	\$108,400,001

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 April 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	Biennium-to- Date Total
Billings	\$403,735	\$81,017	\$72,400	\$67,069	\$36,716	\$14,559	\$11,627	\$8,149	\$7,700	\$702,972
Bottineau	2,040,808	36,417	34,945	34,119	33,988	27,181	19,839	14,722	13,953	2,255,972
Bowman	558,224	122,241	110,189	38,888	24,283	20,677	16,163	12,705	12,209	915,579
Burke	452,370	92,777	89,500	74,300	18,053	23,187	14,124	7,510	9,376	781,197
Divide	824,542	228,363	68,197	47,036	43,852	46,865	32,038	22,581	28,076	1,341,550

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	April 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	3,570,003
Golden Valley	1,293,972	104,019	72,789	83,985	88,198	57,933	46,538	33,319	31,653	1,812,406
McHenry	31,685	2,738	1,842	1,868	1,612	1,168	2,313	4,513	3,627	51,366
McKenzie	4,702,291	677,137	468,023	454,571	433,785	399,136	308,274	231,962	220,746	7,895,925
McLean	780,042	88,520	48,599	27,837	61,733	32,770	24,571	15,784	26,676	1,106,532
Mercer	772	161	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	5,790,295
Renville	1,024,913	86,795	73,937	72,393	71,604	57,626	39,466	28,720	28,748	1,484,202
Slope	625,690	50,308	44,159	40,241	30,942	32,704	22,775	19,025	18,418	884,262
Stark	491,333	97,101	101,387	66,063	23,552	18,161	14,646	11,114	11,043	834,400
Ward	44,766	3,057	2,432	2,664	2,347	2,208	2,199	1,035	243	60,951
Williams	2,501,956	410,536	193,643	202,452	178,620	170,496	132,097	94,513	100,221	3,984,534
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	\$33,473,079

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 April 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	Biennium-to- Date Total
Billings	\$924,768	\$150,855	\$106,984	\$96,735	\$69,861	\$50,925	\$39,572	\$28,663	\$28,228	\$1,496,591
Bottineau	0	195,747	130,210	117,603	102,453	88,965	67,562	50,142	48,950	801,632
Bowman	1,102,781	188,372	137,597	86,886	68,386	59,865	46,371	34,370	33,886	1,758,514
Burke	1,060,596	173,886	127,169	109,902	66,141	62,697	46,160	31,993	32,919	1,711,463
Divide	1,454,523	280,801	130,275	107,663	93,577	87,457	65,062	46,980	50,039	2,316,377
Dunn	2,601,232	423,911	231,580	214,917	190,380	167,388	128,739	88,105	89,769	4,136,021
Golden Valley ¹	0	0	0	0	0	0	0	0	0	0
McHenry ¹	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	7,415,484
McLean ¹	0	0	0	0	0	0	0	0	0	0
Mercer ¹	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	5,321,243
Renville ¹	0	0	0	0	0	0	0	0	0	0
Slope ¹	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	1,747,849
Ward ¹	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	4,533,067
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	\$31,238,241

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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