

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, August 2015 distributions of oil and gas gross production tax collections relate to June 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 August 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	June 2015	July 2015	August 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	\$2,067,237	\$2,209,499	\$2,216,776	\$62,701,692
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	1,096,118	1,167,249	1,170,888	31,913,328
Minot	5,097,437	666,220	485,363	452,330	411,670	385,312	340,185	299,073	298,162	307,295	323,706	347,416	348,629	9,762,798
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	\$3,487,061	\$3,724,164	\$3,736,293	\$104,377,818
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	\$416,667	\$416,667	\$416,666	\$10,375,000
Dickinson	2,625,000	229,167	229,167	229,166	229,167	229,167	229,166	229,167	229,167	229,166	229,167	229,167	229,166	5,375,000
Minot	750,000	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500	1,500,000
Total hub city school districts	\$8,750,000	\$708,334	\$708,334	\$708,332	\$708,334	\$708,334	\$708,332	\$708,334	\$708,334	\$708,332	\$708,334	\$708,334	\$708,332	\$17,250,000

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 August 2015.

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	July 2015	August 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	\$135,791	\$139,875	\$141,183	\$8,978,677
Bottineau	2,625,622	436,974	419,544	408,716	407,862	326,158	238,068	176,675	167,445	169,643	191,354	99,180	57,205	5,724,446
Bowman	6,702,241	1,466,895	1,322,260	466,663	291,401	248,119	194,592	152,463	146,509	154,223	168,623	195,539	191,966	11,701,494
Burke	5,432,921	1,113,320	1,074,001	891,582	216,614	278,165	169,479	90,111	112,525	140,045	136,731	154,843	146,329	9,956,666
Divide	9,893,288	2,741,155	818,359	564,682	526,224	562,380	384,509	270,925	336,914	329,324	359,628	391,889	383,328	17,562,605
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	1,176,661	1,452,570	1,501,614	48,190,629
Golden Valley	1,664,136	133,738	93,587	107,980	113,478	74,485	59,835	42,838	40,697	35,013	54,707	63,915	56,777	2,541,186
McHenry	41,410	3,519	2,370	2,401	2,073	1,502	2,974	5,803	4,663	4,368	4,839	5,618	5,502	87,042
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	3,259,756	3,969,519	4,026,027	108,896,613
McLean	1,074,629	113,440	62,427	35,676	79,373	42,144	31,594	20,378	34,327	45,141	42,380	44,635	43,400	1,669,544

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	July 2015	August 2015	Biennium-to- Date Total
Mercer	994	207	(1)	0	0	0	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	2,006,386	2,137,492	2,165,267	77,277,211
Renville	1,327,840	111,594	95,060	93,076	92,066	74,089	50,712	36,877	36,962	37,984	45,265	55,506	56,962	2,113,993
Slope	804,835	64,683	56,776	51,737	39,784	42,047	29,282	24,461	23,681	25,269	26,815	32,501	30,421	1,252,292
Stark	5,901,918	1,165,213	1,216,641	792,732	282,626	217,933	175,754	133,374	132,519	123,050	141,640	149,780	147,820	10,581,000
Ward	57,706	3,930	3,125	3,425	3,018	2,841	2,829	1,331	310	861	1,445	2,382	2,858	86,061
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	1,500,097	1,969,094	1,986,176	54,723,828
Unallocated	542	0	0	0	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	\$9,252,118	\$10,864,338	\$10,942,835	\$361,345,029

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 August 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	June 2015	July 2015	August 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	\$45,244	\$46,622	\$47,052	\$2,990,028
Bottineau	1,166,613	145,660	139,848	136,251	135,954	108,723	79,358	58,890	55,815	56,520	63,783	33,060	19,072	2,199,547
Bowman	2,232,888	488,964	440,754	155,554	97,133	82,706	64,652	50,821	48,835	51,407	56,207	65,181	63,990	3,899,092
Burke	1,809,681	371,107	358,000	297,196	72,206	92,726	56,495	30,037	37,509	46,681	45,579	51,613	48,776	3,317,606
Divide	3,297,672	913,454	272,786	188,145	175,408	187,461	128,153	90,324	112,305	109,775	119,880	130,630	127,656	5,853,649
Dunn	8,914,299	1,557,754	755,613	731,993	675,862	592,552	453,903	292,451	305,610	392,656	392,347	484,291	500,538	16,049,869
Golden Valley	739,529	59,439	41,593	47,991	50,418	33,105	26,593	19,039	18,088	15,562	24,315	28,406	25,234	1,129,312
McHenry	18,271	1,563	1,053	1,067	919	667	1,320	2,577	2,071	1,942	2,151	2,496	2,445	38,542
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	1,086,761	1,323,174	1,341,973	36,302,835
McLean	463,667	50,419	27,757	15,878	35,278	18,729	14,040	9,042	15,251	20,080	18,836	19,839	19,286	728,102
Mercer	441	92	0	0	0	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	669,731	712,838	720,783	25,744,990
Renville	588,187	49,598	42,249	41,366	40,918	32,928	22,545	16,399	16,427	16,891	20,127	24,670	25,320	937,625
Slope	357,634	28,748	25,234	22,994	17,682	18,688	13,014	10,872	10,525	11,231	11,918	14,445	13,520	556,505
Stark	1,965,337	388,404	405,547	264,244	94,209	72,645	58,585	44,458	44,172	41,016	47,213	49,926	49,275	3,525,031
Ward	25,590	1,746	1,388	1,522	1,343	1,261	1,256	593	141	384	642	1,060	1,270	38,196
Williams	10,007,821	1,642,143	774,575	809,808	714,475	681,984	528,383	378,047	400,882	477,877	500,062	656,363	661,535	18,233,955
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	\$3,104,796	\$3,644,614	\$3,667,725	\$121,545,417

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 August 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	June 2015	July 2015	August 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	\$11,311	\$11,655	\$11,763	\$747,640
Bottineau	2,040,808	36,417	34,945	34,119	33,988	27,181	19,839	14,722	13,953	14,113	15,946	8,266	4,769	2,299,066
Bowman	558,224	122,241	110,189	38,888	24,283	20,677	16,163	12,705	12,209	12,852	14,052	16,295	15,997	974,775

	Fiscal Year 2014	September 2014	October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	July 2015	August 2015	Biennium-to- Date Total
Burke	452,370	92,777	89,500	74,300	18,053	23,187	14,124	7,510	9,376	11,670	11,394	12,903	12,194	829,358
Divide	824,542	228,363	68,197	47,036	43,852	46,865	32,038	22,581	28,076	27,444	29,969	32,657	31,913	1,463,533
Dunn	2,228,571	389,437	188,902	182,998	168,966	148,138	113,475	73,112	76,404	98,165	98,088	121,073	125,133	4,012,462
Golden Valley	1,293,972	104,019	72,789	83,985	88,198	57,933	46,538	33,319	31,653	27,232	42,550	49,712	44,161	1,976,061
McHenry	31,685	2,738	1,842	1,868	1,612	1,168	2,313	4,513	3,627	3,398	3,764	4,370	4,280	67,178
McKenzie	4,702,291	677,137	468,023	454,571	433,785	399,136	308,274	231,962	220,746	241,798	271,690	330,793	335,493	9,075,699
McLean	780,042	88,520	48,599	27,837	61,733	32,770	24,571	15,784	26,676	35,180	32,961	34,715	33,756	1,243,144
Mercer	772	161	0	0	0	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	167,433	178,210	180,196	6,435,961
Renville	1,024,913	86,795	73,937	72,393	71,604	57,626	39,466	28,720	28,748	29,575	35,247	43,170	44,319	1,636,513
Slope	625,690	50,308	44,159	40,241	30,942	32,704	22,775	19,025	18,418	19,654	20,856	25,279	23,660	973,711
Stark	491,333	97,101	101,387	66,063	23,552	18,161	14,646	11,114	11,043	10,254	11,803	12,482	12,319	881,258
Ward	44,766	3,057	2,432	2,664	2,347	2,208	2,199	1,035	243	671	1,124	1,853	2,223	66,822
Williams	2,501,956	410,536	193,643	202,452	178,620	170,496	132,097	94,513	100,221	119,470	125,015	164,091	165,384	4,558,494
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	\$893,203	\$1,047,524	\$1,047,560	\$37,242,608

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 August 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	June 2015	July 2015	August 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	\$35,834	\$41,129	\$41,433	\$1,646,487
Bottineau	0	195,747	130,210	117,603	102,453	88,965	67,562	50,142	48,950	52,674	59,657	63,316	61,928	1,039,207
Bowman	1,102,781	188,372	137,597	86,886	68,386	59,865	46,371	34,370	33,886	36,437	41,112	48,180	48,273	1,932,516
Burke	1,060,596	173,886	127,169	109,902	66,141	62,697	46,160	31,993	32,919	36,531	40,416	47,208	47,057	1,882,675
Divide	1,454,523	280,801	130,275	107,663	93,577	87,457	65,062	46,980	50,039	52,377	58,825	67,587	67,486	2,562,652
Dunn	2,601,232	423,911	231,580	214,917	190,380	167,388	128,739	88,105	89,769	106,415	112,901	136,161	139,044	4,630,542
Golden Valley ¹	0	0	0	0	0	0	0	0	0	0	0	0	0	0
McHenry ¹	0	0	0	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	234,490	282,475	285,888	8,426,255
McLean ¹	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mercer ¹	0	0	0	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	151,239	166,609	168,209	5,923,830
Renville ¹	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Slope ¹	0	0	0	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	40,629	46,912	47,091	1,918,126
Ward ¹	0	0	0	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	132,939	166,533	167,790	5,122,938
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	\$908,042	\$1,066,110	\$1,074,199	\$35,085,228

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