

2015-17 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 2 months prior. For example, December 2015 distributions of oil and gas gross production tax collections relate to October 2015 oil production. Distributions to political subdivisions pursuant to the new formula in 2015 House Bill No. 1176 became effective with July 2015 oil production and September 2015 distributions. As a result, this memorandum reports the distributions to political subdivisions for the period September 2015 to August 2017 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 2015 through December 2015. Hub cities in oil-producing counties receive a monthly distribution of \$31,250 for each full or partial percentage point of private employment engaged in oil- and gas-related employment and a distribution from 9 percent of the amount allocated to counties that received \$5 million or more in state fiscal year 2014. Hub cities in non-oil-producing counties receive a monthly distribution of \$20,833 for each full or partial percentage point of private employment engaged in oil- and gas-related employment. Hub city school districts receive a monthly distribution of \$10,417 for each full or partial percentage point of private employment engaged in oil- and gas-related employment. The percentage of private covered employment engaged in oil- and gas-related employment for the hub cities for fiscal year 2016 is: Williston, 66 percent; Dickinson, 40 percent; Minot, 14 percent; Mandan, 9 percent; Bismarck, 4 percent; West Fargo, 3 percent; Jamestown, 2 percent; Fargo, 2 percent; and Grand Forks, 2 percent.

	September 2015	October 2015	November 2015	December 2015	Biennium-to- Date Total
Hub cities					
Williston	\$4,039,258	\$3,018,476	\$3,003,307	\$3,038,989	\$13,100,030
Dickinson	2,238,379	1,727,988	1,720,404	1,738,245	7,425,016
Minot	766,959	596,829	594,301	600,248	2,558,337
Mandan	187,500	187,500	187,500	187,500	750,000
Bismarck	83,333	83,333	83,334	83,333	333,333
West Fargo	62,500	62,500	62,500	62,500	250,000
Jamestown	41,667	41,667	41,666	41,667	166,667
Fargo	41,667	41,667	41,666	41,667	166,667
Grand Forks	41,667	41,667	41,666	41,667	166,667
Total hub cities	\$7,502,930	\$5,801,627	\$5,776,344	\$5,835,816	\$24,916,717
Hub city school districts					
Williston	\$687,500	\$687,500	\$687,500	\$687,500	\$2,750,000
Dickinson	416,667	416,667	416,666	416,667	1,666,667
Minot	145,833	145,833	145,834	145,833	583,333
Total hub city school districts	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$5,000,000

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 2015 through December 2015.

	September 2015	October 2015	November 2015	December 2015	Biennium-to- Date Total
Billings	\$461,836	\$327,550	\$329,588	\$356,010	\$1,474,984
Bottineau	179,073	130,027	133,636	151,029	593,765
Bowman	652,341	544,992	549,806	589,697	2,336,836
Burke	481,150	409,902	368,414	438,568	1,698,034
Divide	1,262,613	924,581	779,462	315,963	3,282,619
Dunn	3,742,747	1,342,548	1,214,659	1,556,140	7,856,094
Golden Valley	52,728	41,164	40,928	38,987	173,807
McHenry	4,348	2,711	2,468	3,339	12,866
McKenzie	6,213,309	3,155,614	3,233,422	3,312,127	15,914,472
McLean	35,535	25,779	24,650	30,442	116,406
Mercer	0	0	0	0	0
Mountrail	4,362,004	1,768,694	1,795,488	1,930,903	9,857,089
Renville	49,409	36,444	39,091	40,197	165,141
Slope	24,148	20,366	21,615	23,770	89,899

	September 2015	October 2015	November 2015	December 2015	Biennium-to- Date Total
Stark	477,994	346,361	380,836	375,382	1,580,573
Ward	2,775	1,673	1,837	942	7,227
Williams	4,130,908	1,671,691	1,668,096	1,824,068	9,294,763
Unallocated	0	0	0	0	0
Total	\$22,132,918	\$10,750,097	\$10,583,996	\$10,987,564	\$54,454,575

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 2015 through December 2015. Hub cities are excluded from these amounts. A more detailed schedule of the distributions to the cities is attached as [Appendix A](#).

	September 2015	October 2015	November 2015	December 2015	Biennium-to- Date Total
Billings	\$153,946	\$109,183	\$109,863	\$118,670	\$491,662
Bottineau	59,692	43,342	44,549	50,342	197,925
Bowman	217,447	181,665	183,269	196,565	778,946
Burke	160,384	136,634	122,803	146,189	566,010
Divide	420,871	308,193	259,820	105,321	1,094,205
Dunn	1,247,583	447,517	404,887	518,714	2,618,701
Golden Valley	23,434	18,295	18,191	17,327	77,247
McHenry	1,932	1,207	1,096	1,486	5,721
McKenzie	2,071,103	1,051,870	1,077,807	1,104,042	5,304,822
McLean	15,792	11,458	10,955	13,531	51,736
Mercer	0	0	0	0	0
Mountrail	1,454,001	589,565	598,496	643,635	3,285,697
Renville	21,960	16,197	17,374	17,866	73,397
Slope	10,733	9,051	9,607	10,564	39,955
Stark	159,331	115,453	126,945	125,127	526,856
Ward	1,233	742	815	418	3,208
Williams	1,376,969	557,231	556,032	608,022	3,098,254
Total	\$7,396,411	\$3,597,603	\$3,542,509	\$3,677,819	\$18,214,342

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 2015 through December 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](#).

	September 2015	October 2015	November 2015	December 2015	Biennium-to- Date Total
Billings	\$163,486	\$152,296	\$152,466	\$154,667	\$622,915
Bottineau	139,922	135,836	136,137	137,585	549,480
Bowman	179,362	170,416	170,817	174,141	694,736
Burke	170,506	161,655	155,702	161,547	649,410
Divide	229,573	201,483	189,954	151,331	772,341
Dunn	311,895	111,879	101,222	129,678	654,674
Golden Valley	41,011	32,017	31,833	30,324	135,185
McHenry	3,383	2,108	1,918	2,597	10,006
McKenzie	517,775	262,968	269,452	276,010	1,326,205
McLean	27,639	20,050	19,172	23,678	90,539
Mercer	0	0	0	0	0
Mountrail	358,987	145,561	149,625	160,909	815,082
Renville	38,429	28,345	30,404	31,265	128,443
Slope	18,782	15,840	16,812	18,488	69,922
Stark	164,834	153,864	156,736	156,282	631,716
Ward	2,157	1,300	1,427	732	5,616
Williams	343,991	139,207	139,009	152,006	774,213
Total	\$2,711,732	\$1,734,825	\$1,722,686	\$1,761,240	\$7,930,483

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 2015 through December 2015. These amounts include both the equal allocation to all townships in all oil-producing counties and the allocation based on road miles.

	September 2015	October 2015	November 2015	December 2015	Biennium-to- Date Total
Billings	\$93,376	\$50,368	\$49,930	\$54,999	\$248,673
Bottineau	129,745	64,913	64,168	64,746	323,572
Bowman	111,683	65,491	65,124	68,549	310,847
Burke	105,328	59,797	57,099	62,074	284,298
Divide	161,972	94,033	86,022	64,619	406,646
Dunn	317,917	130,373	122,975	142,411	713,676
Golden Valley ¹	0	0	0	0	0
McHenry ¹	0	0	0	0	0
McKenzie	483,618	241,422	243,983	251,043	1,220,066
McLean ¹	0	0	0	0	0
Mercer ¹	0	0	0	0	0
Mountrail	340,957	147,850	148,245	157,233	794,285
Renville ¹	0	0	0	0	0
Slope ¹	0	0	0	0	0
Stark	105,072	56,573	57,674	58,867	278,186
Ward ¹	0	0	0	0	0
Williams	346,729	151,376	150,121	160,447	808,673
Total	\$2,196,397	\$1,062,196	\$1,045,341	\$1,084,988	\$5,388,922

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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