

OIL AND GAS GROSS PRODUCTION TAX DISTRIBUTIONS TO POLITICAL SUBDIVISIONS QUARTERLY UPDATE DETAIL

This memorandum provides information on oil and gas gross production tax collections distributed to political subdivisions for the biennium to date through April 2019. The distributions to political subdivisions reflect oil production and prices from 2 months prior. Distributions to political subdivisions pursuant to the new formula in 2017 Senate Bill No. 2013 became effective with July 2017 oil production and September 2017 distributions. However, this memorandum reports the distributions to political subdivisions for the period August 2017 to July 2019 to align with the reporting for the allocations to state funds.

DISTRIBUTIONS TO HUB CITIES AND HUB CITY SCHOOL DISTRICTS

The schedules below provide information on the distribution of oil and gas gross production tax collections to hub cities and hub city school districts for the biennium to date through April 2019. Hub cities in oil-producing counties receive a monthly distribution of \$31,250 (\$375,000 per year) for each full or partial percentage point, excluding the first 2 percent, of private employment engaged in the mining industry and a distribution from the 9 percent allocated to counties that receive \$5 million or more per fiscal year. Hub cities in non-oil-producing counties receive a monthly distribution of \$20,833 (\$250,000 per year) for each full or partial percentage point, excluding the first 2 percent, of private employment engaged in the mining industry. Hub city school districts must be located in oil-producing counties and receive a monthly distribution of \$10,417 (\$125,000 per year) for each full or partial percentage point, excluding the first 2 percent, of private employment engaged in the mining industry.

The 2017 Legislative Assembly designated the mining employment percentages for the hub cities for fiscal year 2018 (beginning September 2017) as Williston, 33 percent; Dickinson, 17 percent; and Minot, 4 percent. For fiscal year 2019 (beginning September 2018), the mining employment percentages for the hub cities are Williston, 33 percent; Dickinson, 15 percent; and Minot, 3 percent.

Hub Cities in Oil-Producing Counties											
	Fiscal Year 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	Biennium-to- Date Total
Williston	\$27,531,438	\$2,366,169	\$3,406,996	\$2,621,599	\$2,819,695	\$2,806,348	\$2,269,793	\$1,970,020	\$2,216,207	\$2,188,534	\$50,196,799
Dickinson	14,109,466	1,198,710	1,656,623	1,263,925	1,362,972	1,356,298	1,088,021	938,136	1,061,228	1,047,392	25,082,771
Minot	4,119,823	347,487	489,708	358,808	391,824	389,599	300,174	250,212	291,243	286,631	7,225,509
Total	\$45,760,727	\$3,912,366	\$5,553,327	\$4,244,332	\$4,574,491	\$4,552,245	\$3,657,988	\$3,158,368	\$3,568,678	\$3,522,557	\$82,505,079

Hub Cities in Non-Oil-Producing Counties											
	Fiscal Year 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	Biennium-to- Date Total
Mandan	\$166,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,666
Bismarck	83,334	0	0	0	0	0	0	0	0	0	83,334
West Fargo	104,166	0	0	0	0	0	0	0	0	0	104,166
Jamestown	41,666	0	0	0	0	0	0	0	0	0	41,666
Fargo	0	0	0	0	0	0	0	0	0	0	0
Grand Forks	41,666	0	0	0	0	0	0	0	0	0	41,666
Total	\$437,498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437,498

Hub City School Districts											
	Fiscal Year 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	Biennium-to- Date Total
Williston	\$4,375,000	\$343,750	\$343,750	\$343,750	\$343,750	\$343,750	\$343,750	\$343,750	\$343,750	\$343,750	\$7,468,750
Dickinson	2,302,082	177,083	156,250	156,250	156,250	156,250	156,250	156,250	156,250	156,250	3,729,165
Minot	572,918	41,667	31,250	31,250	31,250	31,250	31,250	31,250	31,250	31,250	864,585
Total	\$7,250,000	\$562,500	\$531,250	\$531,250	\$531,250	\$531,250	\$531,250	\$531,250	\$531,250	\$531,250	\$12,062,500

DISTRIBUTIONS TO COUNTIES AND CITIES

The schedules below provide information on the distribution of oil and gas gross production tax collections to counties and cities for the biennium to date through April 2019. Hub cities are excluded from the amounts shown for cities. A more detailed schedule of the distributions to the cities is attached as [Appendix A](#).

Distributions to Counties											
	Fiscal Year 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	Biennium-to- Date Total
Billings	\$3,357,867	\$122,533	\$441,164	\$335,440	\$423,447	\$468,090	\$384,088	\$319,190	\$437,066	\$265,885	\$6,554,770
Bottineau	1,426,991	134,059	111,471	164,664	131,958	135,396	82,194	58,982	94,354	94,093	2,434,162
Bowman	4,164,672	196,556	678,920	666,735	684,891	693,045	341,776	131,304	139,844	133,094	7,830,837
Burke	3,399,134	129,157	412,944	349,369	507,425	448,267	298,301	212,088	321,971	327,490	6,406,146
Divide	5,408,819	301,129	998,501	586,934	1,340,594	349,845	199,652	126,345	210,200	189,885	9,711,904
Dunn	25,195,266	2,779,239	4,951,966	2,863,581	2,999,163	3,151,406	2,128,483	1,672,170	2,000,258	2,035,484	49,777,016
Golden Valley	726,624	60,744	77,911	72,786	70,317	73,555	43,078	32,354	43,064	40,753	1,241,186
McHenry	87,065	6,121	7,333	6,874	5,790	5,433	3,864	2,510	3,251	4,033	132,274
McKenzie	60,298,387	5,782,391	8,547,481	6,650,589	7,131,444	7,503,988	5,237,255	4,252,992	5,305,717	5,245,594	115,955,838
McLean	551,526	51,435	53,259	44,647	44,024	46,300	29,664	17,702	23,933	24,045	886,535
Mercer	101	0	0	0	0	0	0	0	0	0	101
Mountrail	27,001,590	2,517,712	4,853,533	2,866,267	3,221,594	3,402,967	2,329,067	1,637,013	2,054,953	2,217,820	52,102,516
Renville	510,169	48,415	53,142	52,514	46,555	49,790	33,857	20,383	34,304	36,000	885,129
Slope	291,685	28,793	31,470	27,873	25,013	30,030	21,560	18,910	19,698	18,685	513,717
Stark	4,036,728	147,112	533,567	453,554	457,860	514,452	388,986	257,079	337,627	144,862	7,271,827
Ward	25,747	1,648	1,267	2,842	2,206	2,185	1,553	976	1,610	821	40,855
Williams	27,092,357	2,856,611	4,979,101	2,898,075	3,105,193	3,191,238	2,453,976	1,822,609	2,358,548	2,298,598	53,056,306
Total	\$163,574,728	\$15,163,655	\$26,733,030	\$18,042,744	\$20,197,474	\$20,065,987	\$13,977,354	\$10,582,607	\$13,386,398	\$13,077,142	\$314,801,119

Distributions to Cities											
	Fiscal Year 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	Biennium-to- Date Total
Billings	\$1,119,290	\$40,845	\$147,055	\$111,814	\$141,149	\$156,030	\$128,030	\$106,397	\$145,689	\$88,628	\$2,184,927
Bottineau	621,265	59,581	49,543	73,185	58,649	60,177	36,531	26,214	41,934	41,820	1,068,899
Bowman	1,388,226	65,519	226,307	222,245	228,297	231,015	113,925	43,768	46,614	44,364	2,610,280
Burke	1,133,041	43,053	137,649	116,457	169,142	149,422	99,433	70,695	107,323	109,163	2,135,378
Divide	1,802,938	100,375	332,833	195,645	446,865	116,616	66,551	42,115	70,067	63,295	3,237,300
Dunn	8,398,420	926,412	1,650,656	954,528	999,721	1,050,468	709,494	557,390	666,753	678,494	16,592,336
Golden Valley	322,946	26,998	34,627	32,350	31,252	32,691	19,146	14,380	19,139	18,113	551,642
McHenry	38,695	2,721	3,258	3,054	2,572	2,414	1,717	1,115	1,445	1,793	58,784
McKenzie	20,099,459	1,927,463	2,849,159	2,216,862	2,377,147	2,501,330	1,745,752	1,417,664	1,768,572	1,748,531	38,651,939
McLean	245,119	22,862	23,672	19,842	19,567	20,577	13,184	7,867	10,638	10,687	394,015
Mercer	45	0	0	0	0	0	0	0	0	0	45
Mountrail	9,000,528	839,238	1,617,844	955,423	1,073,865	1,134,322	776,355	545,670	684,985	739,272	17,367,502
Renville	226,746	21,518	23,620	23,339	20,691	22,129	15,048	9,059	15,246	16,000	393,396
Slope	129,637	12,796	13,987	12,388	11,117	13,347	9,582	8,405	8,754	8,305	228,318
Stark	1,345,574	49,038	177,856	151,184	152,620	171,484	129,663	85,693	112,543	48,287	2,423,942
Ward	11,440	732	562	1,263	981	970	690	434	716	366	18,154
Williams	9,030,787	952,203	1,659,699	966,024	1,035,064	1,063,747	817,991	607,538	786,183	766,199	17,685,435
Total	\$54,914,156	\$5,091,354	\$8,948,327	\$6,055,603	\$6,768,699	\$6,726,739	\$4,683,092	\$3,544,404	\$4,486,601	\$4,383,317	\$105,602,292

DISTRIBUTIONS TO SCHOOL DISTRICTS AND TOWNSHIPS

The schedules below provide information on the distribution of oil and gas gross production tax collections to school districts and townships in total by county for the biennium to date through April 2019. Hub city school districts are excluded from the amounts shown for school districts. A more detailed schedule of the distributions to school districts is attached as [Appendix B](#). The amounts shown for townships include both the equal allocation and the allocation based on road miles. Only townships in counties that received more than \$5 million of oil and gas gross production tax allocations are eligible to receive distributions.

Distributions to School Districts											
	Fiscal Year 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	Biennium-to- Date Total
Billings	\$1,779,822	\$135,211	\$161,764	\$152,953	\$160,287	\$164,007	\$157,007	\$151,599	\$161,422	\$147,157	\$3,171,229
Bottineau	1,153,841	104,267	86,701	128,073	102,634	105,306	63,927	45,875	73,386	73,184	1,937,194
Bowman	1,847,056	141,379	181,576	180,560	182,074	182,754	153,482	135,941	136,654	136,092	3,277,568
Burke	1,783,260	135,763	159,413	154,115	167,285	162,357	149,861	142,673	151,831	152,293	3,158,851
Divide	1,950,737	150,094	208,209	173,911	236,716	154,153	141,637	135,528	142,517	140,824	3,434,326
Dunn	2,557,942	273,271	412,664	238,631	249,931	262,617	177,373	139,347	166,689	169,623	4,648,088
Golden Valley	565,152	47,245	60,597	56,611	54,691	57,209	33,505	25,165	33,494	31,696	965,365
McHenry	67,720	4,763	5,704	5,345	4,504	4,227	3,006	1,953	2,528	3,136	102,886
McKenzie	5,024,863	481,866	712,289	554,216	594,287	625,332	436,438	354,417	442,143	437,134	9,662,985
McLean	428,967	40,004	41,423	34,725	34,240	36,012	23,073	13,768	18,613	18,701	689,526
Mercer	78	0	0	0	0	0	0	0	0	0	78
Mountrail	2,250,131	209,809	404,461	238,855	268,466	283,580	194,088	136,417	171,246	184,818	4,341,871
Renville	396,799	37,656	41,333	40,844	36,209	38,726	26,333	15,853	26,681	27,999	688,433
Slope	226,870	22,395	24,477	21,680	19,455	23,356	16,768	14,708	15,320	14,533	399,562
Stark	1,836,395	137,259	169,464	162,797	163,155	167,871	157,415	146,424	153,135	137,072	3,230,987
Ward	20,027	1,282	984	2,210	1,716	1,700	1,208	759	1,253	639	31,778
Williams	2,257,696	238,051	414,925	241,507	258,767	265,937	204,498	151,885	196,547	191,549	4,421,362
Total	\$24,147,356	\$2,160,315	\$3,085,984	\$2,387,033	\$2,534,417	\$2,535,144	\$1,939,619	\$1,612,312	\$1,893,459	\$1,866,450	\$44,162,089

Distributions to Townships											
	Fiscal Year 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	Biennium-to- Date Total
Billings	\$740,142	\$59,457	\$116,969	\$80,307	\$92,620	\$94,320	\$68,684	\$53,463	\$69,192	\$59,528	\$1,434,682
Bottineau	51,580	0	0	0	0	0	0	0	0	0	51,580
Bowman	852,010	69,826	140,719	104,813	114,623	114,436	72,752	48,757	60,246	58,669	1,636,851
Burke	831,615	68,125	130,387	90,928	107,988	104,404	72,125	53,968	70,830	69,837	1,600,207
Divide	1,075,176	90,046	183,402	118,693	167,507	117,217	79,569	59,052	77,092	74,510	2,042,264
Dunn	2,324,558	238,195	424,200	261,399	282,903	289,523	198,492	153,394	188,097	187,802	4,548,563
Golden Valley	0	0	0	0	0	0	0	0	0	0	0
McHenry	0	0	0	0	0	0	0	0	0	0	0
McKenzie	4,430,241	421,012	662,787	490,124	533,786	551,100	384,598	305,675	382,706	376,949	8,538,978
McLean	0	0	0	0	0	0	0	0	0	0	0
Mercer	0	0	0	0	0	0	0	0	0	0	0
Mountrail	2,341,862	218,318	407,166	253,414	284,906	293,050	202,199	146,850	184,785	191,019	4,523,569
Renville	0	0	0	0	0	0	0	0	0	0	0
Slope	0	0	0	0	0	0	0	0	0	0	0
Stark	862,729	68,947	136,291	96,055	105,409	107,623	76,594	56,168	71,553	60,638	1,642,007
Ward	0	0	0	0	0	0	0	0	0	0	0
Williams	2,497,238	249,317	437,798	271,322	297,418	300,657	221,145	165,754	212,117	206,918	4,859,684
Total	\$16,007,151	\$1,483,243	\$2,639,719	\$1,767,055	\$1,987,160	\$1,972,330	\$1,376,158	\$1,043,081	\$1,316,618	\$1,285,870	\$30,878,385

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