

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, April 2017 distributions of oil and gas gross production tax collections relate to February 2017 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 April 2017. 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 was: 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. The percentage of private covered employment engaged in oil- and gas-related employment for the hub cities for fiscal year 2017 is: Williston, 57 percent; Dickinson, 34 percent; Minot, 11 percent; Mandan, 8 percent; Bismarck, 4 percent; West Fargo, 5 percent; Jamestown, 2 percent; Fargo, 0 percent; and Grand Forks, 2 percent.

	Fiscal Year 2016	September 2016	October 2016	November 2016	December 2016	January 2017	February 2017	March 2017	April 2017	Biennium-to- Date Total
Hub cities										
Williston	\$35,382,631	\$3,413,549	\$2,629,783	\$2,602,797	\$2,749,586	\$2,587,356	\$2,618,098	\$2,636,182	\$2,696,887	\$57,316,869
Dickinson	20,316,315	1,878,649	1,486,766	1,473,273	1,546,668	1,465,553	1,480,924	1,489,966	1,520,319	32,658,433
Minot	7,022,104	615,800	485,172	480,674	505,139	478,101	483,225	486,239	496,356	11,052,810
Mandan	2,250,000	166,667	166,667	166,666	166,667	166,667	166,666	166,667	166,667	3,583,334
Bismarck	1,000,000	83,333	83,333	83,334	83,333	83,333	83,334	83,333	83,333	1,666,666
West Fargo	750,000	104,167	104,167	104,166	104,167	104,167	104,166	104,167	104,167	1,583,334
Jamestown	500,000	41,667	41,667	41,666	41,667	41,667	41,666	41,667	41,667	833,334
Fargo	500,000	0	0	0	0	0	0	0	0	500,000
Grand Forks	500,000	41,667	41,667	41,666	41,667	41,667	41,666	41,667	41,667	833,334
Total hub cities	\$68,221,050	\$6,345,499	\$5,039,222	\$4,994,242	\$5,238,894	\$4,968,511	\$5,019,745	\$5,049,888	\$5,151,063	\$110,028,114
Hub city school districts										
Williston	\$8,250,000	\$593,750	\$593,750	\$593,750	\$593,750	\$593,750	\$593,750	\$593,750	\$593,750	\$13,000,000
Dickinson	5,000,000	354,167	354,167	354,166	354,167	354,167	354,166	354,167	354,167	7,833,334
Minot	1,750,000	114,583	114,583	114,584	114,583	114,583	114,584	114,583	114,583	2,666,666
Total hub city school districts	\$15,000,000	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$1,062,500	\$23,500,000

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 April 2017.

	Fiscal Year 2016	September 2016	October 2016	November 2016	December 2016	January 2017	February 2017	March 2017	April 2017	Biennium-to- Date Total
Billings	\$3,113,430	\$252,997	\$292,778	\$237,874	\$262,451	\$255,821	\$250,515	\$283,044	\$294,428	\$5,243,338
Bottineau	1,443,027	123,508	121,574	94,204	128,818	105,916	119,131	125,885	121,187	2,383,250
Bowman	3,916,538	534,592	507,374	492,129	570,333	505,866	443,080	164,192	161,156	7,295,260
Burke	3,366,507	328,282	224,917	361,509	351,426	278,671	276,613	255,546	402,011	5,845,482
Divide	5,369,283	785,064	809,997	862,009	688,580	257,695	264,538	300,711	268,888	9,606,765
Dunn	16,679,973	3,322,244	1,103,948	1,179,615	1,410,001	1,150,823	1,195,881	1,238,668	1,334,164	28,615,317
Golden Valley	431,274	32,877	34,798	45,392	43,038	31,791	36,355	44,733	52,378	752,636
McHenry	30,114	2,278	2,248	1,750	1,993	1,811	4,902	7,002	11,380	63,478
McKenzie	39,457,241	5,156,451	2,876,922	2,813,356	3,668,927	3,249,219	3,380,337	3,535,347	3,999,735	68,137,535
McLean	249,248	23,695	20,968	22,312	32,491	23,660	44,048	66,877	49,173	532,472
Mercer	0	0	0	0	0	0	0	0	0	0
Mountrail	21,370,921	3,747,719	1,526,460	1,477,915	1,847,898	1,509,607	1,682,566	1,700,916	1,831,774	36,695,776
Renville	404,222	36,006	49,969	46,060	40,004	35,103	35,016	34,319	39,577	720,276
Slope	239,212	22,913	21,902	19,815	23,027	19,705	8,027	36,741	21,623	412,965
Stark	3,142,001	281,931	540,002	308,634	379,172	395,761	395,724	456,782	298,411	6,198,418
Ward	16,239	1,440	1,484	1,113	1,779	775	1,099	1,209	1,720	26,858
Williams	20,281,427	3,603,872	1,424,174	1,301,058	1,451,688	1,247,358	1,289,927	1,438,159	1,461,994	33,499,657
Unallocated	0	0	0	0	0	0	0	0	0	0
Total	\$119,510,657	\$18,255,869	\$9,559,515	\$9,264,745	\$10,901,626	\$9,069,582	\$9,427,759	\$9,690,131	\$10,349,599	\$206,029,483

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 April 2017. Hub cities are excluded from these amounts. A more detailed schedule of the distributions to the cities is attached as [Appendix A](#).

	Fiscal Year 2016	September 2016	October 2016	November 2016	December 2016	January 2017	February 2017	March 2017	April 2017	Biennium-to- Date Total
Billings	\$1,037,813	\$84,332	\$97,593	\$79,291	\$87,483	\$85,273	\$83,505	\$94,348	\$98,143	\$1,747,781
Bottineau	481,019	41,169	40,527	31,397	42,940	35,302	39,711	41,959	40,399	794,423
Bowman	1,305,513	178,196	169,125	164,042	190,111	168,622	147,693	54,731	53,718	2,431,751
Burke	1,122,170	109,428	74,973	120,503	117,142	92,890	92,204	85,183	134,004	1,948,497
Divide	1,789,759	261,688	269,999	287,337	229,527	85,899	88,180	100,237	89,629	3,202,255
Dunn	5,559,995	1,107,415	367,983	393,205	470,001	383,607	398,627	412,889	444,722	9,538,444
Golden Valley	191,677	14,612	15,465	20,175	19,128	14,130	16,159	19,882	23,280	334,508
McHenry	13,383	1,015	999	779	885	806	2,178	3,113	5,057	28,215
McKenzie	13,152,412	1,718,817	958,973	937,786	1,222,976	1,083,073	1,126,779	1,178,449	1,333,245	22,712,510
McLean	110,776	10,530	9,319	9,918	14,441	10,515	19,577	29,722	21,852	236,650
Mercer	0	0	0	0	0	0	0	0	0	0
Mountrail	7,123,639	1,249,240	508,820	492,638	615,967	503,204	560,855	566,972	610,590	12,231,925
Renville	179,655	16,002	22,208	20,472	17,779	15,601	15,561	15,253	17,590	320,121
Slope	106,316	10,184	9,734	8,807	10,234	8,758	3,567	16,329	9,610	183,539

	Fiscal Year 2016	September 2016	October 2016	November 2016	December 2016	January 2017	February 2017	March 2017	April 2017	Biennium-to- Date Total
Stark	1,047,334	93,977	180,001	102,878	126,390	131,921	131,909	152,261	99,471	2,066,142
Ward	7,208	640	658	494	791	345	490	538	764	11,928
Williams	6,760,479	1,201,290	474,724	433,687	483,895	415,786	429,974	479,387	487,331	11,166,553
Total	\$39,989,148	\$6,098,535	\$3,201,101	\$3,103,409	\$3,649,690	\$3,035,732	\$3,156,969	\$3,251,253	\$3,469,405	\$68,955,242

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 April 2017. 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 2016	September 2016	October 2016	November 2016	December 2016	January 2017	February 2017	March 2017	April 2017	Biennium-to- Date Total
Billings	\$1,759,453	\$146,083	\$149,398	\$144,823	\$146,871	\$146,318	\$145,877	\$148,587	\$149,536	\$2,936,946
Bottineau	1,620,251	135,294	135,131	132,850	135,736	133,827	134,928	135,490	135,098	2,698,605
Bowman	1,826,374	169,549	167,281	166,011	172,527	167,155	161,924	138,682	138,430	3,107,933
Burke	1,788,896	158,726	144,818	155,126	154,285	148,223	148,051	146,297	158,501	3,002,923
Divide	1,946,232	189,359	191,425	196,834	182,381	146,474	147,044	150,058	147,408	3,297,215
Dunn	1,389,997	276,853	91,996	98,302	117,500	95,901	99,656	103,222	111,180	2,384,607
Golden Valley	335,435	25,572	27,065	35,305	33,473	24,726	28,277	34,793	40,738	585,384
McHenry	23,421	1,771	1,749	1,362	1,550	1,409	3,813	5,446	8,851	49,372
McKenzie	3,288,105	429,703	239,742	234,447	305,743	270,769	281,695	294,614	333,310	5,678,128
McLean	193,860	18,429	16,308	17,353	25,271	18,401	34,260	52,015	38,244	414,141
Mercer	0	0	0	0	0	0	0	0	0	0
Mountrail	1,774,567	307,217	127,204	123,160	153,991	125,801	140,213	141,742	152,648	3,046,543
Renville	314,394	28,005	38,865	35,824	31,115	27,303	27,234	26,693	30,783	560,216
Slope	186,056	17,822	17,036	15,412	17,911	15,326	6,243	28,576	16,819	321,201
Stark	1,761,836	148,495	170,000	150,720	156,597	157,980	157,977	163,065	149,868	3,016,538
Ward	12,624	1,119	1,156	866	1,386	603	854	940	1,340	20,888
Williams	1,689,323	300,110	118,680	108,420	120,974	103,947	107,494	119,848	121,832	2,790,628
Total	\$19,910,824	\$2,354,107	\$1,637,854	\$1,616,815	\$1,757,311	\$1,584,163	\$1,625,540	\$1,690,068	\$1,734,586	\$33,911,268

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 April 2017. These amounts include both the equal allocation to all townships in all oil-producing counties and the allocation based on road miles.

	Fiscal Year 2016	September 2016	October 2016	November 2016	December 2016	January 2017	February 2017	March 2017	April 2017	Biennium-to- Date Total
Billings	\$536,198	\$70,688	\$44,809	\$41,104	\$47,553	\$41,453	\$42,281	\$44,550	\$47,277	\$915,913
Bottineau	719,425	105,933	57,943	54,921	65,621	54,564	57,100	58,542	62,006	1,236,055
Bowman	621,139	92,023	59,311	57,470	67,251	57,536	55,628	42,409	44,681	1,097,448
Burke	605,457	83,516	46,129	51,849	57,382	47,068	48,236	47,924	57,749	1,045,310
Divide	800,111	120,862	82,922	84,176	82,840	53,183	55,066	57,779	59,225	1,396,164
Dunn	1,537,440	274,104	111,335	113,333	134,565	110,873	115,159	118,495	127,286	2,642,590
Golden Valley ¹	0	0	0	0	0	0	0	0	0	0

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	Fiscal Year 2016	September 2016	October 2016	November 2016	December 2016	January 2017	February 2017	March 2017	April 2017	Biennium-to- Date Total
McHenry ¹	0	0	0	0	0	0	0	0	0	0
McKenzie	2,903,126	400,638	219,191	212,912	268,600	233,351	242,609	251,947	280,509	5,012,883
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	1,729,369	288,842	127,745	124,526	152,062	125,158	135,697	137,729	148,010	2,969,138
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	593,710	81,125	61,843	49,167	58,722	52,890	54,150	57,946	52,520	1,062,073
Ward ¹	0	0	0	0	0	0	0	0	0	0
Williams	1,768,055	295,936	131,587	123,375	141,333	119,597	123,908	132,602	138,111	2,974,504
Total	\$11,814,030	\$1,813,667	\$942,815	\$912,833	\$1,075,929	\$895,673	\$929,834	\$949,923	\$1,017,374	\$20,352,078

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