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, March 2016 distributions of oil and gas gross production tax collections relate to January 2016 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 February 2016. 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	January 2016	February 2016	March 2016	Biennium-to-Date Total
Hub cities								
Williston	$4,039,258	$3,018,476	$3,003,307	$3,038,989	$2,974,213	$2,795,783	$2,631,117	$21,501,143
Dickinson	2,238,379	1,727,988	1,720,404	1,738,245	1,705,857	1,616,641	1,534,308	12,281,822
Minot	766,959	596,829	594,301	600,248	589,452	559,714	532,270	4,239,773
Mandan	187,500	187,500	187,500	187,500	187,500	187,500	187,500	1,312,500
Bismarck	83,333	83,333	83,334	83,333	83,333	83,334	83,333	583,333
West Fargo	62,500	62,500	62,500	62,500	62,500	62,500	62,500	437,500
Jamestown	41,667	41,667	41,666	41,667	41,667	41,666	41,667	291,667
Fargo	41,667	41,667	41,666	41,667	41,667	41,666	41,667	291,667
Grand Forks	41,667	41,667	41,666	41,667	41,667	41,666	41,667	291,667
Total hub cities	$7,502,930	$5,801,627	$5,776,344	$5,835,816	$5,727,856	$5,430,470	$5,156,029	$41,231,072
Hub city school districts								
Williston	$687,500	$687,500	$687,500	$687,500	$687,500	$687,500	$687,500	$4,812,500
Dickinson	416,667	416,667	416,666	416,667	416,667	416,666	416,667	2,916,667
Minot	145,833	145,833	145,834	145,833	145,833	145,834	145,833	1,020,833
Total hub city school districts	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$8,750,000

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 March 2016.

	September 2015	October 2015	November 2015	December 2015	January 2016	February 2016	March 2016	Biennium-to-Date Total
Billings	$461,836	$327,550	$329,588	$356,010	$290,119	$246,361	$150,385	$2,161,849
Bottineau	179,073	130,027	133,636	151,029	122,980	112,414	79,294	908,453
Bowman	652,341	544,992	549,806	589,697	565,973	202,415	108,041	3,213,265

	September 2015	October 2015	November 2015	December 2015	January 2016	February 2016	March 2016	Biennium-to-Date Total
Burke	481,150	409,902	368,414	438,568	357,049	313,255	177,249	2,545,587
Divide	1,262,613	924,581	779,462	315,963	301,138	206,019	198,884	3,988,660
Dunn	3,742,747	1,342,548	1,214,659	1,556,140	1,353,780	1,126,686	915,297	11,251,857
Golden Valley	52,728	41,164	40,928	38,987	39,048	33,051	24,371	270,277
McHenry	4,348	2,711	2,468	3,339	2,843	1,894	1,352	18,955
McKenzie	6,213,309	3,155,614	3,233,422	3,312,127	3,429,486	2,765,475	2,253,677	24,363,110
McLean	35,535	25,779	24,650	30,442	5,016	19,186	15,938	156,546
Mercer	0	0	0	0	0	0	0	0
Mountrail	4,362,004	1,768,694	1,795,488	1,930,903	1,802,575	1,470,249	1,162,615	14,292,528
Renville	49,409	36,444	39,091	40,197	34,265	29,812	20,437	249,655
Slope	24,148	20,366	21,615	23,770	21,349	18,692	14,935	144,875
Stark	477,994	346,361	380,836	375,382	238,321	238,711	137,028	2,194,633
Ward	2,775	1,673	1,837	942	858	1,028	783	9,896
Williams	4,130,908	1,671,691	1,668,096	1,824,068	1,668,728	1,465,990	1,135,500	13,564,981
Unallocated	0	0	0	0	0	0	0	0
Total	$22,132,918	$10,750,097	$10,583,996	$10,987,564	$10,233,528	$8,251,238	$6,395,786	$79,335,127

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 March 2016. 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	January 2016	February 2016	March 2016	Biennium-to-Date Total
Billings	$153,946	$109,183	$109,863	$118,670	$96,707	$82,121	$50,129	$720,619
Bottineau	59,692	43,342	44,549	50,342	40,993	37,473	26,432	302,823
Bowman	217,447	181,665	183,269	196,565	188,658	67,472	36,013	1,071,089
Burke	160,384	136,634	122,803	146,189	119,018	104,418	59,083	848,529
Divide	420,871	308,193	259,820	105,321	100,379	68,673	66,294	1,329,551
Dunn	1,247,583	447,517	404,887	518,714	451,260	375,563	305,099	3,750,623
Golden Valley	23,434	18,295	18,191	17,327	17,355	14,689	10,832	120,123
McHenry	1,932	1,207	1,096	1,486	1,263	842	602	8,428
McKenzie	2,071,103	1,051,870	1,077,807	1,104,042	1,143,162	921,824	751,226	8,121,034
McLean	15,792	11,458	10,955	13,531	2,229	8,527	7,084	69,576
Mercer	0	0	0	0	0	0	0	0
Mountrail	1,454,001	589,565	598,496	643,635	600,858	490,082	387,538	4,764,175
Renville	21,960	16,197	17,374	17,866	15,229	13,249	9,083	110,958
Slope	10,733	9,051	9,607	10,564	9,488	8,307	6,638	64,388
Stark	159,331	115,453	126,945	125,127	79,440	79,571	45,675	731,542
Ward	1,233	742	815	418	380	456	347	4,391
Williams	1,376,969	557,231	556,032	608,022	556,244	488,664	378,500	4,521,662
Total	$7,396,411	$3,597,603	$3,542,509	$3,677,819	$3,422,663	$2,761,931	$2,140,575	$26,539,511

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 March 2016. 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	January 2016	February 2016	March 2016	Biennium-to-Date Total
Billings	$163,486	$152,296	$152,466	$154,667	$149,177	$145,530	$137,532	$1,055,154
Bottineau	139,922	135,836	136,137	137,585	135,248	134,368	131,606	950,702
Bowman	179,362	170,416	170,817	174,141	172,164	141,868	134,002	1,142,770
Burke	170,506	161,655	155,702	161,547	154,754	151,552	139,769	1,095,485
Divide	229,573	201,483	189,954	151,331	150,096	142,168	141,575	1,206,180
Dunn	311,895	111,879	101,222	129,678	112,815	93,891	76,277	937,657
Golden Valley	41,011	32,017	31,833	30,324	30,371	25,706	18,954	210,216
McHenry	3,383	2,108	1,918	2,597	2,210	1,473	1,052	14,741
McKenzie	517,775	262,968	269,452	276,010	285,792	230,457	187,806	2,030,260
McLean	27,639	20,050	19,172	23,678	3,901	14,922	12,397	121,759
Mercer	0	0	0	0	0	0	0	0
Mountrail	358,987	145,561	149,625	160,909	150,214	122,521	96,885	1,184,702
Renville	38,429	28,345	30,404	31,265	26,650	23,187	15,895	194,175
Slope	18,782	15,840	16,812	18,488	16,606	14,538	11,617	112,683
Stark	164,834	153,864	156,736	156,282	144,859	144,892	136,420	1,057,887
Ward	2,157	1,300	1,427	732	668	799	608	7,691
Williams	343,991	139,207	139,009	152,006	139,060	121,719	94,626	1,129,618
Total	$2,711,732	$1,734,825	$1,722,686	$1,761,240	$1,674,585	$1,509,591	$1,337,021	$12,451,680

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 March 2016. 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	January 2016	February 2016	March 2016	Biennium-to-Date Total
Billings	$93,376	$50,368	$49,930	$54,999	$46,922	$38,390	$27,736	$361,721
Bottineau	129,745	64,913	64,168	64,746	61,862	50,445	38,719	474,598
Bowman	111,683	65,491	65,124	68,549	64,768	39,454	28,148	443,217
Burke	105,328	59,797	57,099	62,074	55,333	45,811	32,240	417,682
Divide	161,972	94,033	86,022	64,619	60,641	46,957	38,378	552,622
Dunn	317,917	130,373	122,975	142,411	128,007	104,847	83,384	1,029,914
Golden Valley[1]	0	0	0	0	0	0	0	0
McHenry[1]	0	0	0	0	0	0	0	0
McKenzie	483,618	241,422	243,983	251,043	251,242	202,428	162,430	1,836,166
McLean[1]	0	0	0	0	0	0	0	0
Mercer[1]	0	0	0	0	0	0	0	0
Mountrail	340,957	147,850	148,245	157,233	146,795	119,083	93,471	1,153,634
Renville[1]	0	0	0	0	0	0	0	0
Slope[1]	0	0	0	0	0	0	0	0
Stark	105,072	56,573	57,674	58,867	49,354	42,047	30,200	399,787

	September 2015	October 2015	November 2015	December 2015	January 2016	February 2016	March 2016	Biennium-to-Date Total
Ward[1]	0	0	0	0	0	0	0	0
Williams	346,729	151,376	150,121	160,447	148,090	125,294	97,090	1,179,147
Total	$2,196,397	$1,062,196	$1,045,341	$1,084,988	$1,013,014	$814,756	$631,796	$7,848,488

[1]The 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