



## 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 October 2023. The distributions to political subdivisions reflect oil production and prices from 2 months prior. The formula for the distributions to political subdivisions became effective with July 2023 oil production and September 2023 distributions. However, this memorandum reports the distributions to political subdivisions for the period August 2023 to July 2025 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 October 2023. Hub cities and hub city school districts receive oil and gas tax revenue allocations from two sets of funding pools, one set for the hub cities and the other for the hub city school districts. Each set of funding pools includes a pool based on a fixed amount and another pool based on a variable amount. The allocations from the funding pools are based on impact scores. The impact scores reflect the percentage that each hub city and hub city school district receives from funding pools. The impact scores are calculated based on a variety of factors including mining employment, mining establishments (businesses), oil production, and population. The State Treasurer calculates the impact scores on an annual basis based on the most recently available data.

The impact scores for the hub cities for fiscal year 2024 (beginning September 2023), as determined by the State Treasurer, are as follows: Williston, 56.6 percent; Dickinson, 30.8 percent; and Minot, 12.6 percent.

Hub Cities in Oil-Producing Counties				
	August 2023	September 2023	October 2023	Biennium-to-Date Total
Williston	\$2,344,212	\$3,277,347	\$2,774,616	\$8,396,175
Dickinson	1,202,366	1,783,432	1,509,862	4,495,660
Minot	488,209	729,586	617,671	1,835,466
<b>Total</b>	<b>\$4,034,787</b>	<b>\$5,790,365</b>	<b>\$4,902,149</b>	<b>\$14,727,301</b>

Hub City School Districts				
	August 2023	September 2023	October 2023	Biennium-to-Date Total
Williston Basin	\$429,482	\$639,207	\$527,489	\$1,596,178
Dickinson	220,285	347,836	287,043	855,164
Minot	89,445	142,297	117,427	349,169
<b>Total</b>	<b>\$739,212</b>	<b>\$1,129,340</b>	<b>\$931,959</b>	<b>\$2,800,511</b>

## 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 October 2023. 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			
	August 2023	September 2023	October 2023	Biennium-to-Date Total
Billings	\$118,381	\$401,369	\$397,887	\$917,637
Bottineau	139,123	\$135,980	\$149,374	424,477
Bowman	116,211	\$449,139	\$467,026	1,032,376
Burke	130,819	\$274,450	\$319,925	725,194
Divide	223,890	\$694,941	\$628,447	1,547,278
Dunn	3,442,196	\$6,119,174	\$4,452,497	14,013,867
Golden Valley	38,340	\$50,858	\$51,185	140,383
McHenry	3,680	\$4,272	\$4,816	12,768
McKenzie	5,053,624	\$7,506,092	\$6,052,658	18,612,374
McLean	22,368	\$27,709	\$28,567	78,644
Mercer	0	\$0	\$0	0
Mountrail	2,297,257	\$4,625,012	\$3,464,886	10,387,155
Renville	49,769	\$55,661	\$64,376	169,806
Slope	19,351	\$20,532	\$22,365	62,248
Stark	49,445	\$227,843	\$263,673	540,961
Ward	0	\$893	\$1,564	2,457
Williams	3,293,978	\$6,082,192	\$4,411,774	13,787,944
<b>Total</b>	<b>\$14,998,432</b>	<b>\$26,676,117</b>	<b>\$20,781,020</b>	<b>\$62,455,569</b>

	Distributions to Cities			
	August 2023	September 2023	October 2023	Biennium-to-Date Total
Billings	\$39,460	\$133,790	\$132,629	\$305,879
Bottineau	61,833	60,435	66,388	188,656
Bowman	38,737	149,713	155,674	344,124
Burke	43,607	91,483	106,642	241,732
Divide	74,630	231,646	209,483	515,759
Dunn	1,147,399	2,039,725	1,484,166	4,671,290
Golden Valley	17,040	22,604	22,748	62,392
McHenry	1,635	1,899	2,140	5,674
McKenzie	1,684,542	2,502,031	2,017,553	6,204,126
McLean	9,941	12,315	12,697	34,953
Mercer	0	0	0	0
Mountrail	765,751	1,541,670	1,154,963	3,462,384
Renville	22,119	24,739	28,613	75,471
Slope	8,600	9,125	9,939	27,664
Stark	21,976	75,948	87,891	185,815
Ward	401	396	695	1,492
Williams	1,097,993	2,027,398	1,470,591	4,595,982
<b>Total</b>	<b>\$5,035,664</b>	<b>\$8,924,917</b>	<b>\$6,962,812</b>	<b>\$20,923,393</b>

## 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 October 2023. 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](#). Townships receive an 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			
	August 2023	September 2023	October 2023	Biennium-to-Date Total
Billings	\$134,865	\$158,447	\$158,157	\$451,469
Bottineau	108,206	105,761	116,181	330,148
Bowman	134,683	162,429	163,919	461,031
Burke	135,902	147,871	151,660	435,433
Divide	143,658	182,913	177,370	503,941
Dunn	286,851	509,930	371,042	1,167,823
Golden Valley	29,819	39,556	39,810	109,185
McHenry	2,863	3,324	3,746	9,933
McKenzie	421,135	625,507	504,388	1,551,030
McLean	17,397	21,553	22,219	61,169
Mercer	0	0	0	0
Mountrail	191,438	385,419	288,741	865,598
Renville	38,709	43,292	50,070	132,071
Slope	15,053	15,970	17,396	48,419
Stark	38,456	143,987	146,972	329,415
Ward	702	693	1,216	2,611
Williams	274,498	506,848	367,648	1,148,994
<b>Total</b>	<b>\$1,974,235</b>	<b>\$3,053,500</b>	<b>\$2,580,535</b>	<b>\$7,608,270</b>

	Distributions to Townships			
	August 2023	September 2023	October 2023	Biennium-to-Date Total
Billings	\$7,892	\$26,758	\$26,526	\$61,176
Bottineau	0	0	0	0
Bowman	7,744	29,943	31,139	68,826
Burke	8,724	18,294	21,326	48,344
Divide	14,928	46,333	41,896	103,157
Dunn	229,480	407,945	296,833	934,258
Golden Valley	0	0	0	0
McHenry	0	0	0	0
McKenzie	336,909	500,405	403,510	1,240,824
McLean	0	0	0	0
Mercer	0	0	0	0
Mountrail	153,149	308,333	230,992	692,474
Renville	0	0	0	0
Slope	0	0	0	0
Stark	0	15,190	17,578	32,768
Ward	0	0	0	0
Williams	219,598	405,481	294,117	919,196
<b>Total</b>	<b>\$978,424</b>	<b>\$1,758,682</b>	<b>\$1,363,917</b>	<b>\$4,101,023</b>

ATTACH:2