



North Dakota Legislative Council

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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 2024. 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 2024. 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. The impact scores for the hub cities for fiscal year 2025 (beginning September 2024), as determined by the State Treasurer, are as follows: Williston, 55.6 percent; Dickinson, 31.5 percent; and Minot, 12.9 percent.

Hub Cities in Oil-Producing Counties						
	Fiscal Year 2024	August 2024	September 2024	October 2024	Biennium-to-Date Total	
Williston	\$32,892,442	\$2,631,226	\$3,272,108	\$2,631,159	\$41,426,935	
Dickinson	17,825,785	1,431,833	1,853,803	1,490,675	22,602,096	
Minot	7,288,700	585,750	759,176	610,467	9,244,093	
Total	\$58,006,927	\$4,648,809	\$5,885,087	\$4,732,301	\$73,273,124	

Hub City School Districts						
	Fiscal Year 2024	August 2024	September 2024	October 2024	Biennium-to-Date Total	
Williston Basin	\$6,237,960	\$495,624	\$639,617	\$497,184	\$7,870,385	
Dickinson	3,381,081	269,704	362,373	281,677	4,294,835	
Minot	1,382,499	110,333	148,400	115,354	1,756,586	
Total	\$11,001,540	\$875,661	\$1,150,390	\$894,215	\$13,921,806	

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 2024. 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 2024	August 2024	September 2024	October 2024	Biennium-to-Date Total
Billings	\$3,559,584	\$141,182	\$356,335	\$456,264	\$4,513,365
Bottineau	1,645,220	136,736	139,594	138,567	2,060,117
Bowman	3,548,121	183,612	427,345	373,201	4,532,279
Burke	3,845,359	120,548	49,322	864,656	5,079,885
Divide	5,336,162	339,409	963,257	1,373,215	8,012,043
Dunn	51,430,665	4,108,733	5,833,282	3,571,443	64,944,123
Golden Valley	568,805	47,767	43,539	50,277	710,388
McHenry	48,564	3,137	4,258	,492	59,451
McKenzie	75,337,072	6,663,118	7,689,019	5,745,806	95,435,015
McLean	520,106	54,754	52,204	46,315	673,379
Mercer	0	0	0	0	0
Mountrail	41,806,689	3,164,304	5,558,191	3,570,523	54,099,707
Renville	720,213	54,333	63,335	59,986	897,867
Slope	246,240	18,808	18,199	18,790	302,037
Stark	2,644,446	218,700	23,056	197,329	3,283,531
Ward	11,555	845	1,118	823	14,341
Williams	52,587,532	3,830,236	5,711,886	3,174,017	65,303,671
Total	\$243,856,333	\$19,086,222	\$27,333,940	\$19,644,704	\$309,921,199

Distributions to Cities					
	Fiscal Year 2024	August 2024	September 2024	October 2024	Biennium-to-Date Total
Billings	\$1,186,529	\$47,061	\$118,779	\$152,088	\$1,504,457
Bottineau	731,208	60,772	62,040	61,585	915,605
Bowman	1,182,706	61,204	142,449	124,400	1,510,759
Burke	1,281,785	40,183	83,108	288,219	1,693,295
Divide	1,778,720	113,137	321,085	457,738	2,670,680
Dunn	17,143,556	1,369,578	1,944,427	1,190,481	21,648,042
Golden Valley	252,800	21,230	19,351	22,346	315,727
McHenry	21,582	1,394	1,894	1,553	26,423
McKenzie	25,112,357	2,221,039	2,563,007	1,915,269	31,811,672
McLean	231,160	24,334	23,202	20,585	299,281
Mercer	0	0	0	0	0
Mountrail	13,935,565	1,054,767	1,852,730	1,190,174	18,033,236
Renville	320,096	24,149	28,150	26,661	399,056
Slope	109,440	8,359	8,088	8,351	134,238
Stark	886,977	72,899	74,352	65,776	1,100,004
Ward	5,535	376	496	366	6,773
Williams	17,529,178	1,276,745	1,903,961	1,058,004	21,767,888
Total	\$81,709,194	\$6,397,227	\$9,147,119	\$6,583,596	\$103,837,136

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 2024. 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					
	Fiscal Year 2024	August 2024	September 2024	October 2024	Biennium-to-Date Total
Billings	\$1,796,632	\$136,765	\$154,695	\$163,022	\$2,251,114
Bottineau	1,279,616	106,351	108,573	107,773	1,602,313
Bowman	1,795,679	140,300	160,612	156,099	2,252,690
Burke	1,820,451	135,046	145,778	197,054	2,298,329
Divide	1,944,683	153,284	205,271	239,433	2,542,671
Dunn	4,285,889	342,393	486,107	297,620	5,412,009
Golden Valley	442,400	37,152	33,864	39,104	552,520
McHenry	37,774	2,441	3,312	2,718	46,245
McKenzie	6,278,085	555,261	640,751	478,819	7,952,916
McLean	404,526	42,586	40,604	36,023	523,739
Mercer	0	0	0	0	0
Mountrail	3,483,893	263,691	463,182	297,545	4,508,311
Renville	560,164	42,259	49,260	46,656	698,339
Slope	191,520	14,629	14,155	14,616	234,920
Stark	1,629,705	143,225	143,587	141,444	2,057,961
Ward	9,691	657	870	639	11,857
Williams	4,382,292	319,187	475,990	264,501	5,441,970
Total	\$30,343,000	\$2,435,227	\$3,126,611	\$2,483,066	\$38,387,904

Distributions to Townships					
	Fiscal Year 2024	August 2024	September 2024	October 2024	Biennium-to-Date Total
Billings	\$237,306	\$9,412	\$23,756	\$30,418	\$300,892
Bottineau	0	0	0	0	0
Bowman	236,549	12,241	28,488	24,883	302,161
Burke	256,363	8,035	16,628	57,642	338,668
Divide	355,746	22,626	64,215	91,547	534,134
Dunn	3,428,713	273,916	388,885	238,096	4,329,610
Golden Valley	0	0	0	0	0
McHenry	0	0	0	0	0
McKenzie	5,022,462	444,209	512,599	383,054	6,362,324
McLean	0	0	0	0	0
Mercer	0	0	0	0	0
Mountrail	2,787,103	210,958	370,545	238,038	3,606,644
Renville	0	0	0	0	0
Slope	0	0	0	0	0
Stark	173,000	14,580	14,870	13,155	215,605
Ward	0	0	0	0	0
Williams	3,505,837	255,348	380,794	211,598	4,353,577
Total	\$16,003,079	\$1,251,325	\$1,800,780	\$1,288,431	\$20,343,615

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