



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 January 2025. 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 January 2025. 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	November 2024	December 2024	January 2025	Biennium-to-Date Total
Williston	\$32,892,442	\$2,631,226	\$3,272,108	\$2,631,159	\$2,424,791	\$2,358,368	\$2,424,548	\$48,634,642
Dickinson	17,825,785	1,431,833	1,853,803	1,490,675	1,373,758	1,336,125	1,373,620	26,685,599
Minot	7,288,700	585,750	759,176	610,467	562,587	547,175	562,530	10,916,385
Total	\$58,006,927	\$4,648,809	\$5,885,087	\$4,732,301	\$4,361,136	\$4,241,668	\$4,360,698	\$86,236,626

Hub City School Districts								
	Fiscal Year 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	Biennium-to-Date Total
Williston Basin	\$6,237,960	\$495,624	\$639,617	\$497,184	\$451,324	\$436,563	\$451,270	\$9,209,542
Dickinson	3,381,081	269,704	362,373	281,677	255,696	247,334	255,666	5,053,531
Minot	1,382,499	110,333	148,400	115,354	104,714	101,289	104,701	2,067,290
Total	\$11,001,540	\$875,661	\$1,150,390	\$894,215	\$811,734	\$785,186	\$811,637	\$16,330,363

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 January 2025. 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	November 2024	December 2024	January 2025	Biennium-to- Date Total
Billings	\$3,559,584	\$141,182	\$356,335	\$456,264	\$339,381	\$430,760	\$574,250	\$5,857,756
Bottineau	1,645,220	\$136,736	\$139,594	\$138,567	\$120,296	\$133,283	\$118,175	2,431,871
Bowman	3,548,121	\$183,612	\$427,345	\$373,201	\$339,216	\$351,060	\$375,874	5,598,429
Burke	3,845,359	\$120,548	\$249,322	\$864,656	\$394,768	\$418,738	\$402,234	6,295,625
Divide	5,336,162	\$339,409	\$963,257	\$1,373,215	\$787,754	\$457,704	\$461,947	9,719,448
Dunn	51,430,665	\$4,108,733	\$5,833,282	\$3,571,443	\$3,353,397	\$3,317,294	\$3,566,478	75,181,292
Golden Valley	568,805	\$47,767	\$43,539	\$50,277	\$40,430	\$41,907	\$39,391	832,116
McHenry	48,564	\$3,137	\$4,258	\$3,492	\$2,815	\$3,009	\$3,076	68,351
McKenzie	75,337,072	\$6,663,118	\$7,689,019	\$5,745,806	\$5,235,744	\$4,655,704	\$4,986,831	110,313,294
McLean	520,106	\$54,754	\$52,204	\$46,315	(\$12,598)	\$44,977	\$49,765	755,523
Mercer	0	\$0	\$0	\$0	\$0	\$0	\$0	0
Mountrail	41,806,689	\$3,164,304	\$5,558,191	\$3,570,523	\$3,304,843	\$3,310,644	\$3,279,362	63,994,556
Renville	720,213	\$54,333	\$63,335	\$59,986	\$47,754	\$52,899	\$43,920	1,042,440
Slope	246,240	\$18,808	\$18,199	\$18,790	\$16,009	\$17,244	\$16,278	351,568
Stark	2,644,446	\$218,700	\$223,056	\$197,329	\$182,085	\$166,828	\$180,777	3,813,221
Ward	11,555	\$845	\$1,118	\$823	\$764	\$1,170	\$1,259	17,534
Williams	52,587,532	\$3,830,236	\$5,711,886	\$3,174,017	\$2,914,831	\$2,946,834	\$3,021,342	74,186,678
Total	\$243,856,333	\$19,086,222	\$27,333,940	\$19,644,704	\$17,067,489	\$16,350,055	\$17,120,959	\$360,459,702

Distributions to Cities								
	Fiscal Year 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	Biennium-to- Date Total
Billings	\$1,186,529	\$47,061	\$118,779	\$152,088	\$113,127	\$143,587	\$191,417	\$1,952,588
Bottineau	731,208	60,772	62,040	61,585	53,465	59,238	52,520	1,080,828
Bowman	1,182,706	61,204	142,449	124,400	113,072	117,020	125,292	1,866,143
Burke	1,281,785	40,183	83,108	288,219	131,590	139,579	134,078	2,098,542
Divide	1,778,720	113,137	321,085	457,738	262,585	152,568	153,982	3,239,815
Dunn	17,143,556	1,369,578	1,944,427	1,190,481	1,117,799	1,105,766	1,188,826	25,060,433
Golden Valley	252,800	21,230	19,351	22,346	17,968	18,625	17,507	369,827
McHenry	21,582	1,394	1,894	1,553	1,252	1,339	1,366	30,380
McKenzie	25,112,357	2,221,039	2,563,007	1,915,269	1,745,248	1,551,902	1,662,278	36,771,100
McLean	231,160	24,334	23,202	20,585	(5,601)	19,989	22,119	335,788
Mercer	0	0	0	0	0	0	0	0
Mountrail	13,935,565	1,054,767	1,852,730	1,190,174	1,101,613	1,103,548	1,093,119	21,331,516
Renville	320,096	24,149	28,150	26,661	21,224	23,512	19,519	463,311
Slope	109,440	8,359	8,088	8,351	7,115	7,663	7,234	156,250
Stark	886,977	72,899	74,352	65,776	60,696	55,609	60,260	1,276,569
Ward	5,535	376	496	366	339	520	561	8,193
Williams	17,529,178	1,276,745	1,903,961	1,058,004	971,612	982,275	1,007,115	24,728,890
Total	\$81,709,194	\$6,397,227	\$9,147,119	\$6,583,596	\$5,713,104	\$5,482,740	\$5,737,193	\$120,770,173

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 January 2025. 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	November 2024	December 2024	January 2025	Biennium-to-Date Total
Billings	\$1,796,632	\$136,765	\$154,695	\$163,022	\$153,282	\$160,897	\$172,854	\$2,738,147
Bottineau	1,279,616	106,351	108,573	107,773	93,563	103,664	91,915	1,891,455
Bowman	1,795,679	140,300	160,612	156,099	153,269	154,255	156,323	2,716,537
Burke	1,820,451	135,046	145,778	197,054	157,898	159,894	158,522	2,774,643
Divide	1,944,683	153,284	205,271	239,433	190,645	163,144	163,494	3,059,954
Dunn	4,285,889	342,393	486,107	297,620	279,449	276,441	297,206	6,265,105
Golden Valley	442,400	37,152	33,864	39,104	31,445	32,594	30,637	647,196
McHenry	37,774	2,441	3,312	2,718	2,189	2,340	2,391	53,165
McKenzie	6,278,085	555,261	640,751	478,819	436,315	387,976	415,569	9,192,776
McLean	404,526	42,586	40,604	36,023	(9,797)	34,982	38,706	587,630
Mercer	0	0	0	0	0	0	0	0
Mountrail	3,483,893	263,691	463,182	297,545	275,405	275,887	273,281	5,332,884
Renville	560,164	42,259	49,260	46,656	37,143	41,144	34,159	810,785
Slope	191,520	14,629	14,155	14,616	12,451	13,413	12,660	273,444
Stark	1,629,705	143,225	143,587	141,444	140,173	138,901	140,064	2,477,099
Ward	9,691	657	870	639	593	911	981	14,342
Williams	4,382,292	319,187	475,990	264,501	242,902	245,568	251,778	6,182,218
Total	\$30,343,000	\$2,435,227	\$3,126,611	\$2,483,066	\$2,196,925	\$2,192,011	\$2,240,540	\$45,017,380

Distributions to Townships								
	Fiscal Year 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	Biennium-to-Date Total
Billings	\$237,306	\$9,412	\$23,756	\$30,418	\$22,625	\$28,717	\$38,283	\$390,517
Bottineau	0	0	0	0	0	0	0	0
Bowman	236,549	12,241	28,488	24,883	22,612	23,409	25,057	373,239
Burke	256,363	8,035	16,628	57,642	26,317	27,915	26,816	419,716
Divide	355,746	22,626	64,215	91,547	52,519	30,512	30,798	647,963
Dunn	3,428,713	273,916	388,885	238,096	223,560	221,153	237,765	5,012,088
Golden Valley	0	0	0	0	0	0	0	0
McHenry	0	0	0	0	0	0	0	0
McKenzie	5,022,462	444,209	512,599	383,054	349,049	310,380	332,455	7,354,208
McLean	0	0	0	0	0	0	0	0
Mercer	0	0	0	0	0	0	0	0
Mountrail	2,787,103	210,958	370,545	238,038	220,321	220,711	218,623	4,266,299
Renville	0	0	0	0	0	0	0	0
Slope	0	0	0	0	0	0	0	0
Stark	173,000	14,580	14,870	13,155	12,139	11,122	12,052	250,918
Ward	0	0	0	0	0	0	0	0
Williams	3,505,837	255,348	380,794	211,598	194,324	196,452	201,424	4,945,777
Total	\$16,003,079	\$1,251,325	\$1,800,780	\$1,288,431	\$1,123,466	\$1,070,371	\$1,123,273	\$23,660,725

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