



North Dakota Legislative Council

Prepared by the Legislative Council staff

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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 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 2025 oil production and September 2025 distributions. However, this memorandum reports the distributions to political subdivisions for the period August 2025 to July 2027 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 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 2026 (beginning September 2025), as determined by the State Treasurer, are as follows: Williston, 55.9 percent; Dickinson, 31.0 percent; and Minot, 13.1 percent.

In addition, hub cities receive an allocation from a hub city debt relief funding pool which provides a fixed amount to each hub city based on specified percentages which are as follows: Williston, 70.13 percent; Dickinson, 19.94 percent; and Minot, 9.93 percent.

Hub Cities in Oil-Producing Counties				
	August 2025	September 2025	October 2025	Biennium-to-Date Total
Williston	\$2,201,661	\$3,784,001	\$2,951,640	\$8,937,302
Dickinson	1,247,344	1,932,637	1,471,042	4,651,023
Minot	510,817	829,853	634,792	1,975,462
Total	\$3,959,822	\$6,546,491	\$5,057,474	\$15,563,787

Hub City School Districts				
	August 2025	September 2025	October 2025	Biennium-to-Date Total
Williston Basin	\$401,740	\$616,535	\$431,565	\$1,449,840
Dickinson	227,604	341,906	239,330	808,840
Minot	93,209	144,483	101,136	338,828
Total	\$722,553	\$1,102,924	\$772,031	\$2,597,508

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 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				
	August 2025	September 2025	October 2025	Biennium-to-Date Total
Billings	\$140,121	\$515,668	\$472,875	\$1,128,664
Bottineau	121,135	117,040	123,645	361,820
Bowman	92,222	317,399	321,073	730,694
Burke	149,196	488,505	605,410	1,243,111
Divide	512,617	1,692,032	1,406,892	3,611,541
Dunn	2,766,357	5,156,991	2,640,790	10,564,138
Golden Valley	46,367	48,921	44,469	139,757
McHenry	2,666	3,283	2,913	8,862
McKenzie	4,647,154	7,129,794	4,489,702	16,266,650
McLean	24,296	29,296	26,948	80,540
Mercer	0	0	0	0
Mountrail	2,428,233	4,605,267	2,374,073	9,407,573
Renville	38,918	42,042	39,742	120,702
Slope	15,364	16,080	15,805	47,249
Stark	152,461	110,791	113,548	376,800
Ward	809	879	1,117	2,805
Williams	3,288,231	5,682,065	3,350,122	12,320,418
Total	\$14,426,147	\$25,956,053	\$16,029,124	\$56,411,324

Distributions to Cities				
	August 2025	September 2025	October 2025	Biennium-to-Date Total
Billings	\$46,707	\$171,890	\$157,625	\$376,222
Bottineau	53,837	52,020	54,956	160,813
Bowman	30,741	105,800	107,024	243,565
Burke	49,731	162,835	201,804	414,370
Divide	170,873	564,009	468,963	1,203,845
Dunn	922,119	1,718,997	880,263	3,521,379
Golden Valley	20,607	21,743	19,764	62,114
McHenry	1,185	1,458	1,295	3,938
McKenzie	1,549,052	2,376,596	1,496,567	5,422,215
McLean	10,798	13,020	11,975	35,793
Mercer	0	0	0	0
Mountrail	809,411	1,535,090	791,357	3,135,858
Renville	17,296	18,685	17,664	53,645
Slope	6,829	7,147	7,025	21,001
Stark	50,820	49,241	50,466	150,527
Ward	359	392	496	1,247
Williams	1,096,079	1,894,021	1,116,707	4,106,807
Total	\$4,836,444	\$8,692,944	\$5,383,951	\$18,913,339

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 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				
	August 2025	September 2025	October 2025	Biennium-to-Date Total
Billings	\$136,677	\$167,972	\$164,406	\$469,055
Bottineau	94,217	91,030	96,169	281,416
Bowman	132,686	151,450	151,756	435,892
Burke	137,435	165,708	175,449	478,592
Divide	167,718	266,002	242,242	675,962
Dunn	230,530	429,749	220,065	880,344
Golden Valley	36,063	38,049	34,587	108,699
McHenry	2,074	2,555	2,266	6,895
McKenzie	387,262	594,150	374,143	1,355,555
McLean	18,895	22,787	20,959	62,641
Mercer	0	0	0	0
Mountrail	202,353	383,771	197,838	783,962
Renville	30,270	32,700	30,910	93,880
Slope	11,950	12,507	12,293	36,750
Stark	137,705	86,172	88,315	312,192
Ward	629	683	869	2,181
Williams	274,019	473,507	279,178	1,026,704
Total	\$2,000,483	\$2,918,792	\$2,091,445	\$7,010,720

Distributions to Townships				
	August 2025	September 2025	October 2025	Biennium-to-Date Total
Billings	\$9,341	\$34,378	\$31,525	\$75,244
Bottineau	0	0	0	0
Bowman	6,150	21,160	21,404	48,714
Burke	9,946	32,566	40,361	82,873
Divide	34,175	112,800	93,792	240,767
Dunn	184,424	343,799	176,053	704,276
Golden Valley	0	0	0	0
McHenry	0	0	0	0
McKenzie	309,810	475,320	299,313	1,084,443
McLean	0	0	0	0
Mercer	0	0	0	0
Mountrail	161,881	307,019	158,272	627,172
Renville	0	0	0	0
Slope	0	0	0	0
Stark	10,164	0	0	10,164
Ward	0	0	0	0
Williams	219,214	378,805	223,342	821,361
Total	\$945,105	\$1,705,847	\$1,044,062	\$3,695,014

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