



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 April 2026. 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 April 2026. 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	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	Biennium-to-Date Total
Williston	\$2,201,661	\$3,784,001	\$2,951,640	\$2,795,669	\$2,827,802	\$2,783,189	\$2,613,948	\$2,687,397	\$2,640,684	\$25,285,991
Dickinson	1,247,344	1,932,637	1,471,042	1,384,546	1,402,366	1,377,625	1,283,771	1,324,503	1,298,598	12,722,432
Minot	510,817	829,853	634,792	598,240	605,770	595,315	555,655	572,867	561,920	5,465,229
Total	\$3,959,822	\$6,546,491	\$5,057,474	\$4,778,455	\$4,835,938	\$4,756,129	\$4,453,374	\$4,584,767	\$4,501,202	\$43,473,652

Hub City School Districts										
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	Biennium-to-Date Total
Williston Basin	\$401,740	\$616,535	\$431,565	\$396,905	\$404,046	\$394,132	\$356,523	\$372,845	\$362,464	\$3,736,755
Dickinson	227,604	341,906	239,330	220,108	224,068	218,570	197,714	206,765	201,009	2,077,074
Minot	93,209	144,483	101,136	93,014	94,687	92,364	83,550	87,375	84,942	874,760
Total	\$722,553	\$1,102,924	\$772,031	\$710,027	\$722,801	\$705,066	\$637,787	\$666,985	\$648,415	\$6,688,589

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 April 2026. 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	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	Biennium-to-Date Total
Billings	\$140,121	\$515,668	\$472,875	\$451,661	\$432,729	\$394,463	\$374,343	\$340,612	\$104,784	\$3,227,256
Bottineau	121,135	\$117,040	\$123,645	\$107,768	\$102,235	\$96,293	\$94,044	\$93,580	\$95,464	951,204
Bowman	92,222	\$317,399	\$321,073	\$305,979	\$281,172	\$307,795	\$275,815	\$281,812	\$306,161	2,489,428
Burke	149,196	\$488,505	\$605,410	\$476,979	\$1,021,591	\$455,749	\$138,927	\$270,960	\$189,652	3,796,969
Divide	512,617	\$1,692,032	\$1,406,892	\$502,114	\$477,129	\$440,648	\$461,248	\$465,717	\$484,079	6,442,476
Dunn	2,766,357	\$5,156,991	\$2,640,790	\$2,499,785	\$2,417,236	\$2,484,419	\$2,059,487	\$2,280,662	\$2,210,646	24,516,373
Golden Valley	46,367	\$48,921	\$44,469	\$39,143	\$44,528	\$39,311	\$40,713	\$39,529	\$44,141	387,122
McHenry	2,666	\$3,283	\$2,913	\$1,686	\$2,931	\$2,268	\$2,380	\$1,957	\$2,948	23,032
McKenzie	4,647,154	\$7,129,794	\$4,489,702	\$4,190,809	\$4,255,771	\$4,277,419	\$3,557,972	\$3,973,921	\$3,834,406	40,356,948
McLean	24,296	\$29,296	\$26,948	\$21,745	\$28,199	\$21,599	\$15,682	\$15,756	\$24,061	207,582
Mercer	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Mountrail	2,428,233	\$4,605,267	\$2,374,073	\$2,267,203	\$2,375,810	\$2,296,398	\$2,164,138	\$2,082,373	\$2,057,770	22,651,265
Renville	38,918	\$42,042	\$39,742	\$32,396	\$35,793	\$31,787	\$30,004	\$30,799	\$30,305	311,786
Slope	15,364	\$16,080	\$15,805	\$13,078	\$13,389	\$13,927	\$12,914	\$13,773	\$13,862	128,192
Stark	152,461	\$110,791	\$113,548	\$105,682	\$100,459	\$95,786	\$98,396	\$99,176	\$100,501	976,800
Ward	809	\$879	\$1,117	\$2,076	\$515	\$785	\$620	\$868	\$852	8,521
Williams	3,288,231	\$5,682,065	\$3,350,122	\$3,106,285	\$2,922,594	\$2,995,077	\$2,601,677	\$2,813,502	\$2,764,960	29,524,513
Total	\$14,426,147	\$25,956,053	\$16,029,124	\$14,124,389	\$14,512,081	\$13,953,724	\$11,928,360	\$12,804,997	\$12,264,592	\$135,999,467

Distributions to Cities										
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	Biennium-to-Date Total
Billings	\$46,707	\$171,890	\$157,625	\$150,553	\$144,243	\$131,487	\$124,781	\$113,537	\$34,928	\$1,075,751
Bottineau	53,837	52,020	54,956	47,897	45,440	42,796	41,798	41,592	42,429	422,765
Bowman	30,741	105,800	107,024	101,993	93,724	102,599	91,937	93,937	102,053	829,808
Burke	49,731	162,835	201,804	158,994	340,531	151,916	46,308	90,319	63,216	1,265,654
Divide	170,873	564,009	468,963	167,371	159,043	146,882	153,750	155,239	161,360	2,147,490
Dunn	922,119	1,718,997	880,263	833,261	805,745	828,140	686,495	760,221	736,882	8,172,123
Golden Valley	20,607	21,743	19,764	17,396	19,790	17,472	18,094	17,569	19,619	172,054
McHenry	1,185	1,458	1,295	750	1,304	1,008	1,057	870	1,310	10,237
McKenzie	1,549,052	2,376,596	1,496,567	1,396,937	1,418,590	1,425,807	1,185,992	1,324,640	1,278,135	13,452,316
McLean	10,798	13,020	11,975	9,664	12,532	9,599	6,969	7,003	10,693	92,253
Mercer	0	0	0	0	0	0	0	0	0	0
Mountrail	809,411	1,535,090	791,357	755,734	791,937	765,467	721,378	694,124	685,923	7,550,421
Renville	17,296	18,685	17,664	14,399	15,908	14,128	13,336	13,688	13,470	138,574
Slope	6,829	7,147	7,025	5,813	5,950	6,189	5,740	6,121	6,161	56,975
Stark	50,820	49,241	50,466	46,971	44,648	42,572	43,732	44,078	44,667	417,195
Ward	359	392	496	921	229	349	276	387	380	3,789
Williams	1,096,079	1,894,021	1,116,707	1,035,428	974,196	998,359	867,227	937,834	921,653	9,841,504
Total	\$4,836,444	\$8,692,944	\$5,383,951	\$4,744,082	\$4,873,810	\$4,684,770	\$4,008,870	\$4,301,159	\$4,122,879	\$45,648,909

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 April 2026. 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	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	Biennium-to-Date Total
Billings	\$136,677	\$167,972	\$164,406	\$162,638	\$161,061	\$157,872	\$156,195	\$153,384	\$133,732	\$1,393,937
Bottineau	94,217	91,030	96,169	83,819	79,518	74,895	73,146	72,785	74,250	739,829
Bowman	132,686	151,450	151,756	150,498	148,430	150,649	147,985	148,485	150,513	1,332,452
Burke	137,435	165,708	175,449	164,747	210,134	162,980	136,577	147,579	140,805	1,441,414
Divide	167,718	266,002	242,242	166,843	164,761	161,720	163,439	163,811	165,341	1,661,877
Dunn	230,530	429,749	220,065	208,314	201,436	207,034	171,624	190,054	184,220	2,043,026
Golden Valley	36,063	38,049	34,587	30,444	34,633	30,575	31,666	30,746	34,331	301,094
McHenry	2,074	2,555	2,266	1,311	2,279	1,763	1,851	1,521	2,292	17,912
McKenzie	387,262	594,150	374,143	349,234	354,647	356,452	296,497	331,160	319,533	3,363,078
McLean	18,895	22,787	20,959	16,914	21,933	16,799	12,197	12,253	18,715	161,452
Mercer	0	0	0	0	0	0	0	0	0	0
Mountrail	202,353	383,771	197,838	188,934	197,985	191,367	180,345	173,531	171,480	1,887,604
Renville	30,270	32,700	30,910	25,198	27,838	24,723	23,336	23,955	23,571	242,501
Slope	11,950	12,507	12,293	10,173	10,414	10,832	10,045	10,711	10,782	99,707
Stark	137,705	86,172	88,315	82,197	78,135	74,502	76,530	77,138	78,168	778,862
Ward	629	683	869	1,615	401	610	481	676	663	6,627
Williams	274,019	473,507	279,178	258,857	243,547	249,590	216,806	234,459	230,413	2,460,376
Total	\$2,000,483	\$2,918,792	\$2,091,445	\$1,901,736	\$1,937,152	\$1,872,363	\$1,698,720	\$1,772,248	\$1,738,809	\$17,931,748

Distributions to Townships										
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	Biennium-to-Date Total
Billings	\$9,341	\$34,378	\$31,525	\$30,111	\$28,849	\$26,298	\$24,956	\$22,707	\$6,986	\$215,151
Bottineau	0	0	0	0	0	0	0	0	0	0
Bowman	6,150	21,160	21,404	20,395	18,744	20,523	18,389	18,788	20,413	165,966
Burke	9,946	32,566	40,361	31,799	68,108	30,381	9,263	18,063	12,644	253,131
Divide	34,175	112,800	93,792	33,478	31,811	29,376	30,747	31,050	32,273	429,502
Dunn	184,424	343,799	176,053	166,652	161,149	165,628	137,299	152,044	147,376	1,634,424
Golden Valley	0	0	0	0	0	0	0	0	0	0
McHenry	0	0	0	0	0	0	0	0	0	0
McKenzie	309,810	475,320	299,313	279,389	283,718	285,161	237,200	264,930	255,628	2,690,469
McLean	0	0	0	0	0	0	0	0	0	0
Mercer	0	0	0	0	0	0	0	0	0	0
Mountrail	161,881	307,019	158,272	151,146	158,382	153,093	144,279	138,815	137,181	1,510,068
Renville	0	0	0	0	0	0	0	0	0	0
Slope	0	0	0	0	0	0	0	0	0	0
Stark	10,164	0	0	0	0	0	0	0	0	10,164
Ward	0	0	0	0	0	0	0	0	0	0
Williams	219,214	378,805	223,342	207,085	194,841	199,669	173,441	187,574	184,330	1,968,301
Total	\$945,105	\$1,705,847	\$1,044,062	\$920,055	\$945,602	\$910,129	\$775,574	\$833,971	\$796,831	\$8,877,176

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