



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 July 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 July 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	May 2026	June 2026	July 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	\$3,324,250	\$3,408,375	\$3,561,701	\$35,580,317
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	1,677,677	1,724,329	1,809,358	17,933,796
Minot	510,817	829,853	634,792	598,240	605,770	595,315	555,655	572,867	561,920	722,112	741,826	777,757	7,706,924
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	\$5,724,039	\$5,874,530	\$6,148,816	\$61,221,037

Hub City School Districts													
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	July 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	\$514,368	\$533,062	\$567,134	\$5,351,319
Dickinson	227,604	341,906	239,330	220,108	224,068	218,570	197,714	206,765	201,009	285,248	295,615	314,512	2,972,449
Minot	93,209	144,483	101,136	93,014	94,687	92,364	83,550	87,375	84,942	120,541	124,922	132,906	1,253,129
Total	\$722,553	\$1,102,924	\$772,031	\$710,027	\$722,801	\$705,066	\$637,787	\$666,985	\$648,415	\$920,157	\$953,599	\$1,014,552	\$9,576,897

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 July 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	May 2026	June 2026	July 2026	Biennium-to- Date Total
Billings	\$140,121	\$515,668	\$472,875	\$451,661	\$432,729	\$394,463	\$374,343	\$340,612	\$104,784	\$185,773	\$188,409	\$208,543	\$3,809,981
Bottineau	121,135	117,040	123,645	107,768	102,235	96,293	94,044	93,580	95,464	159,403	167,697	189,013	1,467,317
Bowman	92,222	317,399	321,073	305,979	281,172	307,795	275,815	281,812	306,161	506,229	184,471	166,706	3,346,834
Burke	149,196	488,505	605,410	476,979	1,021,591	455,749	138,927	270,960	189,652	365,598	319,073	307,079	4,788,719
Divide	512,617	1,692,032	1,406,892	502,114	477,129	440,648	461,248	465,717	484,079	833,482	864,533	950,896	9,091,387
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	3,567,599	3,692,387	3,879,108	35,655,467
Golden Valley	46,367	48,921	44,469	39,143	44,528	39,311	40,713	39,529	44,141	63,265	70,748	70,947	592,082
McHenry	2,666	3,283	2,913	1,686	2,931	2,268	2,380	1,957	2,948	4,529	4,684	4,566	36,811
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	6,398,187	6,991,715	7,784,632	61,531,482
McLean	24,296	29,296	26,948	21,745	28,199	21,599	15,682	15,756	24,061	27,729	28,864	31,667	295,842
Mercer	0	0	0	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	3,524,611	3,792,943	4,103,465	34,072,284
Renville	38,918	42,042	39,742	32,396	35,793	31,787	30,004	30,799	30,305	50,567	53,252	63,856	479,461
Slope	15,364	16,080	15,805	13,078	13,389	13,927	12,914	13,773	13,862	21,946	24,531	26,868	201,537
Stark	152,461	110,791	113,548	105,682	100,459	95,786	98,396	99,176	100,501	160,134	167,250	175,474	1,479,658
Ward	809	879	1,117	2,076	515	785	620	868	852	2,414	2,868	2,824	16,627
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	4,723,226	5,074,449	5,536,125	44,858,313
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	\$20,594,692	\$21,627,874	\$23,501,769	\$201,723,802

Distributions to Cities													
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	July 2026	Biennium-to- Date Total
Billings	\$46,707	\$171,890	\$157,625	\$150,553	\$144,243	\$131,487	\$124,781	\$113,537	\$34,928	\$61,924	\$62,803	\$69,514	\$1,269,992
Bottineau	53,837	52,020	54,956	47,897	45,440	42,796	41,798	41,592	42,429	70,848	74,531	84,003	652,147
Bowman	30,741	105,800	107,024	101,993	93,724	102,599	91,937	93,937	102,053	168,742	61,490	55,569	1,115,609
Burke	49,731	162,835	201,804	158,994	340,531	151,916	46,308	90,319	63,216	121,866	106,358	102,359	1,596,237
Divide	170,873	564,009	468,963	167,371	159,043	146,882	153,750	155,239	161,360	277,826	288,178	316,966	3,030,460
Dunn	922,119	1,718,997	880,263	833,261	805,745	828,140	686,495	760,221	736,882	1,189,201	1,230,795	1,293,036	11,885,155
Golden Valley	20,607	21,743	19,764	17,396	19,790	17,472	18,094	17,569	19,619	28,118	31,444	31,532	263,148
McHenry	1,185	1,458	1,295	750	1,304	1,008	1,057	870	1,310	2,013	2,082	2,029	16,361
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	2,132,729	2,330,572	2,594,878	20,510,495
McLean	10,798	13,020	11,975	9,664	12,532	9,599	6,969	7,003	10,693	12,324	12,830	14,076	131,483
Mercer	0	0	0	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	1,174,870	1,264,313	1,367,822	11,357,426
Renville	17,296	18,685	17,664	14,399	15,908	14,128	13,336	13,688	13,470	22,475	23,668	28,380	213,097
Slope	6,829	7,147	7,025	5,813	5,950	6,189	5,740	6,121	6,161	9,753	10,902	11,943	89,573
Stark	50,820	49,241	50,466	46,971	44,648	42,572	43,732	44,078	44,667	71,170	74,333	77,988	640,686
Ward	359	392	496	921	229	349	276	387	380	1,073	1,274	1,254	7,390
Williams	1,096,079	1,894,021	1,116,707	1,035,428	974,196	998,359	867,227	937,834	921,653	1,574,408	1,691,484	1,845,376	14,952,772
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	\$6,919,340	\$7,267,057	\$7,896,725	\$67,732,031

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 July 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	May 2026	June 2026	July 2026	Biennium-to- Date Total
Billings	\$136,677	\$167,972	\$164,406	\$162,638	\$161,061	\$157,872	\$156,195	\$153,384	\$133,732	\$140,481	\$140,701	\$142,379	\$1,817,498
Bottineau	94,217	91,030	96,169	83,819	79,518	74,895	73,146	72,785	74,250	123,980	130,432	147,009	1,141,250
Bowman	132,686	151,450	151,756	150,498	148,430	150,649	147,985	148,485	150,513	167,186	140,373	138,892	1,778,903
Burke	137,435	165,708	175,449	164,747	210,134	162,980	136,577	147,579	140,805	155,466	151,587	150,590	1,899,057
Divide	167,718	266,002	242,242	166,843	164,761	161,720	163,439	163,811	165,341	194,457	197,045	204,241	2,257,620
Dunn	230,530	429,749	220,065	208,314	201,436	207,034	171,624	190,054	184,220	297,299	307,697	323,259	2,971,281
Golden Valley	36,063	38,049	34,587	30,444	34,633	30,575	31,666	30,746	34,331	49,205	55,027	55,182	460,508
McHenry	2,074	2,555	2,266	1,311	2,279	1,763	1,851	1,521	2,292	3,523	3,643	3,550	28,628
McKenzie	387,262	594,150	374,143	349,234	354,647	356,452	296,497	331,160	319,533	533,184	582,644	648,718	5,127,624
McLean	18,895	22,787	20,959	16,914	21,933	16,799	12,197	12,253	18,715	21,567	22,450	24,629	230,098
Mercer	0	0	0	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	293,717	316,079	341,955	2,839,355
Renville	30,270	32,700	30,910	25,198	27,838	24,723	23,336	23,955	23,571	39,331	41,418	49,666	372,916
Slope	11,950	12,507	12,293	10,173	10,414	10,832	10,045	10,711	10,782	17,069	19,079	20,898	156,753
Stark	137,705	86,172	88,315	82,197	78,135	74,502	76,530	77,138	78,168	124,549	130,083	136,480	1,169,974
Ward	629	683	869	1,615	401	610	481	676	663	1,877	2,231	2,199	12,934
Williams	274,019	473,507	279,178	258,857	243,547	249,590	216,806	234,459	230,413	393,602	422,871	461,344	3,738,193
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	\$2,556,493	\$2,663,360	\$2,850,991	\$26,002,592

Distributions to Townships													
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	July 2026	Biennium-to- Date Total
Billings	\$9,341	\$34,378	\$31,525	\$30,111	\$28,849	\$26,298	\$24,956	\$22,707	\$6,986	\$12,385	\$12,561	\$13,903	\$254,000
Bottineau	0	0	0	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	33,743	12,298	11,115	223,122
Burke	9,946	32,566	40,361	31,799	68,108	30,381	9,263	18,063	12,644	24,374	21,272	20,472	319,249
Divide	34,175	112,800	93,792	33,478	31,811	29,376	30,747	31,050	32,273	55,567	57,636	63,394	606,099
Dunn	184,424	343,799	176,053	166,652	161,149	165,628	137,299	152,044	147,376	237,840	246,159	258,607	2,377,030
Golden Valley	0	0	0	0	0	0	0	0	0	0	0	0	0
McHenry	0	0	0	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	426,545	466,116	518,976	4,102,106
McLean	0	0	0	0	0	0	0	0	0	0	0	0	0
Mercer	0	0	0	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	234,975	252,862	273,566	2,271,471
Renville	0	0	0	0	0	0	0	0	0	0	0	0	0
Slope	0	0	0	0	0	0	0	0	0	0	0	0	0
Stark	10,164	0	0	0	0	0	0	0	0	0	0	0	10,164
Ward	0	0	0	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	314,885	338,295	369,070	2,990,551
Total	\$945,105	\$1,705,847	\$1,044,062	\$920,055	\$945,602	\$910,129	\$775,574	\$833,971	\$796,831	\$1,340,314	\$1,407,199	\$1,529,103	\$13,153,792

ATTACH:2