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 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 October 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 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. The impact scores for fiscal year 2027 (beginning September 2026), as determined by the State Treasurer, are as follows: Williston, 59.8 percent; Dickinson, 27.2 percent; and Minot, 13.0 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					
	Fiscal Year 2026	**August 2026**	**September 2026**	**October 2026**	**Biennium-to-Date Total**
Williston	$35,580,317	$3,243,628	$4,326,909	$3,536,636	$46,687,490
Dickinson	17,933,796	1,632,967	1,863,455	1,503,999	22,934,217
Minot	7,706,924	703,218	894,121	722,322	10,026,585
Total	**$61,221,037**	**$5,579,813**	**$7,084,485**	**$5,762,957**	**$79,648,292**

Hub City School Districts					
	Fiscal Year 2026	**August 2026**	**September 2026**	**October 2026**	**Biennium-to-Date Total**
Williston Basin	$5,351,319	$496,452	$731,042	$555,425	$7,134,238
Dickinson	2,972,449	275,313	332,514	252,635	3,832,911
Minot	1,253,129	116,342	158,922	120,745	1,649,138
Total	**$9,576,897**	**$888,107**	**$1,222,478**	**$928,805**	**$12,616,287**

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 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

	Fiscal Year 2026	August 2026	September 2026	October 2026	Biennium-to-Date Total
Billings	$3,809,981	$189,893	$497,697	$508,806	$5,006,377
Bottineau	1,467,317	136,839	123,914	135,854	1,863,924
Bowman	3,346,834	122,178	422,492	453,043	4,344,547
Burke	4,788,719	400,039	948,521	969,432	7,106,711
Divide	9,091,387	919,819	2,422,657	1,147,905	13,581,768
Dunn	35,655,467	3,059,671	4,823,929	2,686,668	46,225,735
Golden Valley	592,082	60,195	61,169	60,488	773,934
McHenry	36,811	3,652	2,862	3,172	46,497
McKenzie	61,531,482	6,609,279	7,897,597	6,428,750	82,467,108
McLean	295,842	23,829	26,954	27,301	373,926
Mercer	0	0	0	0	0
Mountrail	34,072,284	3,102,565	4,990,485	3,266,921	45,432,255
Renville	479,461	43,450	41,316	41,839	606,066
Slope	201,537	18,672	19,558	19,491	259,258
Stark	1,479,658	135,134	130,104	134,513	1,879,409
Ward	16,627	2,382	2,588	2,696	24,293
Williams	44,858,313	4,739,754	7,170,965	4,902,631	61,671,663
Total	**$201,723,802**	**$19,567,351**	**$29,582,808**	**$20,789,510**	**$271,663,471**

Distributions to Cities

	Fiscal Year 2026	August 2026	September 2026	October 2026	Biennium-to-Date Total
Billings	$1,269,992	$63,297	$165,899	$169,602	$1,668,790
Bottineau	652,147	60,818	55,072	60,379	828,416
Bowman	1,115,609	40,725	140,831	151,015	1,448,180
Burke	1,596,237	133,347	316,174	323,144	2,368,902
Divide	3,030,460	306,607	807,553	382,634	4,527,254
Dunn	11,885,155	1,019,891	1,607,977	895,556	15,408,579
Golden Valley	263,148	26,753	27,186	26,884	343,971
McHenry	16,361	1,623	1,272	1,410	20,666
McKenzie	20,510,495	2,203,094	2,632,532	2,142,918	27,489,039
McLean	131,483	10,590	11,979	12,134	166,186
Mercer	0	0	0	0	0
Mountrail	11,357,426	1,034,188	1,663,496	1,088,973	15,144,083
Renville	213,097	19,312	18,362	18,595	269,366
Slope	89,573	8,298	8,692	8,662	115,225
Stark	640,686	60,059	57,824	59,783	818,352
Ward	7,390	1,057	1,151	1,198	10,796
Williams	14,952,772	1,579,919	2,390,321	1,634,211	20,557,223
Total	**$67,732,031**	**$6,569,578**	**$9,906,321**	**$6,977,098**	**$91,185,028**

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 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

	Fiscal Year 2026	August 2026	September 2026	October 2026	Biennium-to-Date Total
Billings	$1,817,498	$140,824	$166,475	$167,401	$2,292,198
Bottineau	1,141,250	106,430	96,378	105,665	1,449,723
Bowman	1,778,903	135,182	160,207	162,754	2,237,046
Burke	1,899,057	158,336	204,043	205,788	2,467,224
Divide	2,257,620	201,652	326,889	220,657	3,006,818
Dunn	2,971,281	254,972	401,995	223,888	3,852,136
Golden Valley	460,508	46,819	47,576	47,045	601,948
McHenry	28,628	2,841	2,227	2,466	36,162
McKenzie	5,127,624	550,773	658,133	535,728	6,872,258
McLean	230,098	18,533	20,963	21,235	290,829
Mercer	0	0	0	0	0
Mountrail	2,839,355	258,547	415,874	272,244	3,786,020
Renville	372,916	33,794	32,135	32,541	471,386
Slope	156,753	14,522	15,212	15,160	201,647
Stark	1,169,974	105,106	101,191	104,622	1,480,893
Ward	12,934	1,853	2,012	2,098	18,897
Williams	3,738,193	394,979	597,580	408,552	5,139,304
Total	**$26,002,592**	**$2,425,163**	**$3,248,890**	**$2,527,844**	**$34,204,489**

Distributions to Townships

	Fiscal Year 2026	August 2026	September 2026	October 2026	Biennium-to-Date Total
Billings	$254,000	$12,660	$33,180	$33,920	$333,760
Bottineau	0	0	0	0	0
Bowman	223,122	8,146	28,166	30,201	289,635
Burke	319,249	26,670	63,237	64,627	473,783
Divide	606,099	61,321	161,509	76,529	905,458
Dunn	2,377,030	203,978	321,595	179,111	3,081,714
Golden Valley	0	0	0	0	0
McHenry	0	0	0	0	0
McKenzie	4,102,106	440,619	526,508	428,584	5,497,817
McLean	0	0	0	0	0
Mercer	0	0	0	0	0
Mountrail	2,271,471	206,838	332,697	217,796	3,028,802
Renville	0	0	0	0	0
Slope	0	0	0	0	0
Stark	10,164	0	0	0	10,164
Ward	0	0	0	0	0
Williams	2,990,551	315,981	478,063	326,842	4,111,437
Total	**$13,153,792**	**$1,276,213**	**$1,944,955**	**$1,357,610**	**$17,732,570**

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