



North Dakota Legislative Council

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LC# 25.9094.02000

January 2024

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 2024. 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 2024. 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.

Hub Cities in Oil-Producing Counties							
	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	Biennium-to-Date Total
Williston	\$2,344,212	\$3,277,347	\$2,774,616	\$3,068,368	\$2,992,152	\$2,907,798	\$17,364,493
Dickinson	1,202,366	1,783,432	1,509,862	1,669,712	1,628,239	1,582,335	9,375,946
Minot	488,209	729,586	617,671	683,064	666,098	647,319	3,831,947
Total	\$4,034,787	\$5,790,365	\$4,902,149	\$5,421,144	\$5,286,489	\$5,137,452	\$30,572,386

Hub City School Districts							
	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	Biennium-to-Date Total
Williston Basin	\$429,482	\$639,207	\$527,489	\$592,767	\$575,830	\$557,085	\$3,321,860
Dickinson	220,285	347,836	287,043	322,565	313,350	303,149	1,794,228
Minot	89,445	142,297	117,427	131,959	128,188	124,015	733,331
Total	\$739,212	\$1,129,340	\$931,959	\$1,047,291	\$1,017,368	\$984,249	\$5,849,419

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 2024. 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 2023	September 2023	October 2023	November 2023	December 2023	January 2024	Biennium-to-Date Total
Billings	\$118,381	\$401,369	\$397,887	\$479,395	\$446,683	\$502,732	\$2,346,447
Bottineau	139,123	\$135,980	\$149,374	\$154,665	\$139,879	\$129,659	848,680
Bowman	116,211	\$449,139	\$467,026	\$485,671	\$464,156	\$407,589	2,389,792
Burke	130,819	\$274,450	\$319,925	\$593,249	\$574,368	\$839,957	2,732,768
Divide	223,890	\$694,941	\$628,447	\$914,560	\$766,142	\$328,065	3,556,045
Dunn	3,442,196	\$6,119,174	\$4,452,497	\$4,938,702	\$4,757,607	\$4,447,316	28,157,492
Golden Valley	38,340	\$50,858	\$51,185	\$59,495	\$43,487	\$52,469	295,834
McHenry	3,680	\$4,272	\$4,816	\$5,612	\$4,195	\$4,430	27,005
McKenzie	5,053,624	\$7,506,092	\$6,052,658	\$7,106,852	\$6,736,141	\$6,400,219	38,855,586
McLean	22,368	\$27,709	\$28,567	\$26,981	\$28,147	\$22,207	155,979
Mercer	0	\$0	\$0	\$0	\$0	\$0	0
Mountrail	2,297,257	\$4,625,012	\$3,464,886	\$4,274,926	\$4,179,857	\$3,721,063	22,563,001
Renville	49,769	\$55,661	\$64,376	\$79,115	\$68,260	\$61,679	378,860
Slope	19,351	\$20,532	\$22,365	\$24,477	\$24,550	\$20,936	132,211
Stark	49,445	\$227,843	\$263,673	\$290,911	\$276,193	\$251,775	1,359,840
Ward	0	\$893	\$1,564	\$1,252	\$1,533	\$1,028	6,270
Williams	3,293,978	\$6,082,192	\$4,411,774	\$4,834,473	\$4,819,889	\$5,128,742	28,571,048
Total	\$14,998,432	\$26,676,117	\$20,781,020	\$24,270,336	\$23,331,087	\$22,319,866	\$132,376,858

Distributions to Cities							
	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	Biennium-to-Date Total
Billings	\$39,460	\$133,790	\$132,629	\$159,799	\$148,895	\$167,577	\$782,150
Bottineau	61,833	60,435	66,388	68,740	62,169	57,625	377,190
Bowman	38,737	149,713	155,674	161,890	154,719	135,863	796,596
Burke	43,607	91,483	106,642	197,750	191,455	279,986	910,923
Divide	74,630	231,646	209,483	304,853	255,381	109,355	1,185,348
Dunn	1,147,399	2,039,725	1,484,166	1,646,234	1,585,869	1,482,438	9,385,831
Golden Valley	17,040	22,604	22,748	26,442	19,327	23,320	131,481
McHenry	1,635	1,899	2,140	2,493	1,864	1,968	11,999
McKenzie	1,684,542	2,502,031	2,017,553	2,368,950	2,245,380	2,133,406	12,951,862
McLean	9,941	12,315	12,697	11,991	12,510	9,871	69,325
Mercer	0	0	0	0	0	0	0
Mountrail	765,751	1,541,670	1,154,963	1,424,976	1,393,286	1,240,355	7,521,001
Renville	22,119	24,739	28,613	35,162	30,337	27,414	168,384
Slope	8,600	9,125	9,939	10,879	10,911	9,305	58,759
Stark	21,976	75,948	87,891	96,971	92,065	83,925	458,776
Ward	401	396	695	556	681	457	3,186
Williams	1,097,993	2,027,398	1,470,591	1,611,492	1,606,630	1,709,580	9,523,684
Total	\$5,035,664	\$8,924,917	\$6,962,812	\$8,129,178	\$7,811,479	\$7,472,445	\$44,336,495

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 2024. 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 2023	September 2023	October 2023	November 2023	December 2023	January 2024	Biennium-to-Date Total
Billings	\$134,865	\$158,447	\$158,157	\$164,950	\$162,224	\$166,894	\$945,537
Bottineau	108,206	105,761	116,181	120,295	108,796	100,847	660,086
Bowman	134,683	162,429	163,919	165,473	163,680	158,966	949,150
Burke	135,902	147,871	151,660	174,438	172,864	194,995	977,730
Divide	143,658	182,913	177,370	201,213	188,846	152,339	1,046,339
Dunn	286,851	509,930	371,042	411,559	396,467	370,610	2,346,459
Golden Valley	29,819	39,556	39,810	46,273	33,823	40,809	230,090
McHenry	2,863	3,324	3,746	4,365	3,263	3,445	21,006
McKenzie	421,135	625,507	504,388	592,237	561,345	533,352	3,237,964
McLean	17,397	21,553	22,219	20,986	21,890	17,272	121,317
Mercer	0	0	0	0	0	0	0
Mountrail	191,438	385,419	288,741	356,243	348,322	310,089	1,880,252
Renville	38,709	43,292	50,070	61,533	53,092	47,972	294,668
Slope	15,053	15,970	17,396	19,037	19,094	16,284	102,834
Stark	38,456	143,987	146,972	149,243	148,015	145,981	772,654
Ward	702	693	1,216	974	1,192	800	5,577
Williams	274,498	506,848	367,648	402,873	401,657	427,395	2,380,919
Total	\$1,974,235	\$3,053,500	\$2,580,535	\$2,891,692	\$2,784,570	\$2,688,050	\$15,972,582

Distributions to Townships							
	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	Biennium-to-Date Total
Billings	\$7,892	\$26,758	\$26,526	\$31,960	\$29,779	\$33,515	\$156,430
Bottineau	0	0	0	0	0	0	0
Bowman	7,744	29,943	31,139	32,380	30,947	27,173	159,326
Burke	8,724	18,294	21,326	39,549	38,292	55,998	182,183
Divide	14,928	46,333	41,896	60,974	51,076	21,869	237,076
Dunn	229,480	407,945	296,833	329,247	317,174	296,488	1,877,167
Golden Valley	0	0	0	0	0	0	0
McHenry	0	0	0	0	0	0	0
McKenzie	336,909	500,405	403,510	473,790	449,074	426,680	2,590,368
McLean	0	0	0	0	0	0	0
Mercer	0	0	0	0	0	0	0
Mountrail	153,149	308,333	230,992	284,995	278,655	248,069	1,504,193
Renville	0	0	0	0	0	0	0
Slope	0	0	0	0	0	0	0
Stark	0	15,190	17,578	19,394	18,413	16,785	87,360
Ward	0	0	0	0	0	0	0
Williams	219,598	405,481	294,117	322,294	321,326	341,919	1,904,735
Total	\$978,424	\$1,758,682	\$1,363,917	\$1,594,583	\$1,534,736	\$1,468,496	\$8,698,838

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