

**Oil & Gas Gross Production Tax Distributions to Counties for Calendar Year 2015**  
**Summary of Counties' Survey Responses**

	GPT Received In 2015	GPT Share of County's General Fund	Expenditure Categories Selected by County				Other
			Law Enforcement	General County Administration	Roads		
Billings	\$ 2,514,850.68	69%	X	X		Emergency services	
Bottineau	2,019,493.19	24%	X	X	X		
Bowman	3,788,871.53	20%	X	X			
Burke	2,926,260.38	66%	X	X	X		
Divide	6,301,517.10		X	X	X	Air base clean-up project	
Dunn	18,109,622.98	90%	X		X		
Golden Valley	602,076.39	44%	X	X			
McHenry	48,134.79	3%	X	X			
McKenzie	43,992,406.46	60%	X	X	X	Building projects	
McLean	420,404.90	9%	X	X			
Mountrail	25,944,615.32	74%	X			Building projects	
Renville	559,498.61	32%	X	X	X		
Slope	324,376.15	46%	X	X	X		
Stark	2,802,442.70	52%		X			
Williams	22,156,310.92	71%	X	X		Building projects	
Ward	22,082.92	Did not respond to survey					

# COUNTY GPT EXPENDITURE REPORT

Pursuant to N.D.C.C. § 57-51-15, please provide the information below by January 31, 2016. Here's how:

1. Fill out this form (you may electronically fill it out by clicking in the boxes).
2. Save the form to a location on your computer.
3. Attach the form you saved to an email and send it to Kathryn Strombeck, Director of Research and Communications with the Office of State Tax Commissioner [kstrombeck@nd.gov](mailto:kstrombeck@nd.gov).

1 The total amount of Oil & Gas Gross Production Tax (GPT) distributed to your county in 2015, as shown on the North Dakota State Treasurer's website, was:

2 Was the GPT revenue allocated to your county's general fund?  Yes  No  
(If you answer No, skip to Question #6.)

3 If you answered Yes to Question #2, what was your county's total general fund revenue for 2015?

4 GPT share of total county general fund revenue for 2015 (Question #1 ÷ Question #3):  
 %

5 What were your county's major general fund expenditures? (Check as many as apply, then skip to Question #7.)

- Law enforcement
- County administration / employee salary and benefits
- Social services
- Roads
- Parks
- Other (please list)

6 If you answered No to Question #2, how did your county utilize the GPT revenue? (Check as many as apply.)

- Roads
- Law Enforcement
- Other (please list)

7 How much, if any, of GPT revenue was allocated to townships?

8 How was the township allocation spent? Please list expenditure categories:

9 Please list your county's major operating funds, and the ending fund balance of each as of December 31, 2015:

Thank you for providing this information. As required by law, the information will be compiled for all counties and provided to the Legislative Council. If you have any questions or concerns, please contact us.

**Oil & Gas Gross Production Tax Distributions to School Districts for Fiscal Year 2016**  
**Summary of School Districts' Survey Responses**

	District Number	GPT Received in FY 2016	Expenditure Categories Selected by School Districts			
			General Operating	Debt Service	Capital Projects	Other
Alexander PSD	27-002	\$ 291,777.87	X			
Anamoose PSD	25-014	2,619.95	X			
Beach PSD #3	17-003	330,743.63	X		X	
Belfield PSD #13	45-013	444,883.90				Building fund; land for schools
Beulah School Dist #27	29-027	41,574.74	X			
Billings County PSD #1	04-001	1,506,640.81	X			
Bottineau PSD #1	05-001	859,698.04	X		X	
Bowbells PSD	07-014	273,548.11	X			Vehicle, repairs, technology update
Bowman/Rhame School Dist #1	06-001	1,363,731.27	X		X	
Burke Central #36	07-036	496,541.15	X			Building improvements
Central Elementary PSD #32	44-032	45,729.01	X			
Dickinson PSD #1	45-001	4,625,000.04	X		X	
Divide County PSD	12-001	1,643,230.80	X		X	
Drake PSD #57	25-057	1,888.28	School District did not respond to survey			
Earl PSD #18	27-018	4,641.47	School District did not respond to survey			
Eight Mile School District	53-006	284,905.48	X			
Garrison School District #51	28-051	58,755.60	X			
Glenburn PSD #26	38-026	188,726.65	X			
Grenora School District #99	53-099	296,244.12	X			Regular utility and student expenses
Halliday Public School	13-019	127,168.34	School District did not respond to survey			
Hebron School Dist #13	30-013	20,857.06	X			
Horse Creek	27-032	17,856.07	X			
Kenmare PSD	51-028	87,948.38	X			
Killdeer PSD #16	13-016	1,072,428.76	School District did not respond to survey			
Lewis & Clark School Dist #16	51-161	67,926.38	School District did not respond to survey			
Lone Tree School District #6	17-006	35,968.84	School District did not respond to survey			
Mandaree PSD #36	27-036	364,979.39	School District did not respond to survey			
Marmarth School District	44-012	55,210.26	X			

Max School District #50                      28-050                      20,233.66                      X

Summary of Survey Responses, Cont.

	District Number	GPT Received in FY 2016	Expenditure Categories Selected by School Districts			
			General Operating	Debt Service	Capital Projects	Other
McKenzie PSD #1	27-001	2,255,670.36	X	X		
Minot PSD #1	51-001	1,583,333.40	X			
Mohall Lansford Sherwood PSD	38-001	345,071.04	X			
Montefiore School District #1	28-001	16,009.84	X			
Nedrose PSD #4	51-004	1,909.10	School District did not respond to survey			
New England PSD #9	21-009	74,351.46	X			
New School District #8	53-008	413,348.80			X	
New Town PSD	31-001	979,306.55	X		X	
Newburg-United #54	05-054	78,972.44	X		X	
Parshall School District #3	31-003	292,951.49	School District did not respond to survey			
Powers Lake PSD #27	07-027	554,889.81	X	X	X	
Ray School District	53-002	355,052.48	X			
Richardton PSD #34	45-034	540,475.02	X		X	
Sawyer PSD #16	51-016	648.34	X			
Scranton School District #33	06-033	261,910.80	X			
South Heart PSD #9	45-009	537,490.99	X		X	
South Prairie PSD #70	51-070	1,389.38	School District did not respond to survey			
Stanley Community PSD #2	31-002	686,139.72	X			
Surrey PSD	51-041	3,799.26	School District did not respond to survey			
TGU PSD #60	25-060	25,348.82	X			
Tioga School District	53-015	582,214.05	X			
Turtle Lake - Mercer School Dist	28-072	27,427.35	X			
Twin Buttes PSD #37	13-037	86,126.68	School District did not respond to survey			
Underwood School District #8	28-008	31,898.24	X			
United PSD #7	51-007	4,485.27	X			
Velva PSD #1	25-001	11,048.65	X			
Washburn School District #4	28-004	43,720.49	X			
Westhope PSD #17	05-017	189,703.46	X			
White Shield School Dist #85	28-085	21,985.12	School District did not respond to survey			
Williston School District #1	53-001	7,708,333.34	X			
Yellowstone PSD #14	27-014	197,664.88	X			

## SCHOOL DISTRICT GPT EXPENDITURE REPORT

Pursuant to N.D.C.C. § 57-51-15, please provide the information below by July 31, 2016. Here's how:

1. Fill out this form (you may electronically fill it out by clicking in the boxes).
2. Save the form to a location on your computer.
3. Attach the form you saved to an email and send it to Kathryn Strombeck, Director of Research and Communications with the Office of State Tax Commissioner [kstrombeck@nd.gov](mailto:kstrombeck@nd.gov).

Name:  Email Address:

School District:

1 The total amount of Oil & Gas Gross Production Tax (GPT) distributed to your school district in Fiscal Year 2016, as shown on the North Dakota State Treasurer's website, was:

2 The school district's total budget for Fiscal Year 2016 was:

3 How did the school district allocate/utilize the GPT? (Check all that apply)

- General Operating Expenditures
- Debt Service
- Capital Projects
- Other (Please list)
- Comments:

4 The law requires each school district to furnish a statement of revenue and expenditures and ending fund balances. Please check the one you intend to do:

- We will email the revenue & expenditure statement and ending fund balances to the Office of Tax Commissioner by July 31, 2016
- We ask that the Office of Tax Commissioner retrieve revenue and expenditure information directly from the Department of Public Instruction when it becomes available later this year.

Thank you for providing this information. As required by law, the information will be compiled for all school districts and provided to the Legislative Council. If you have any questions or concerns, please contact us.