



COUNTY GPT EXPENDITURE REPORT

Pursuant to N.D.C.C. § 57-51-15, please provide the information below by January 31, 2017. 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.

County:

1 The total amount of Oil & Gas Gross Production Tax (GPT) distributed to your county in 2016, 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 2016?

4 GPT share of total county general fund revenue for 2016 (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, 2016:

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 Counties for Calendar Year 2016
Summary of Counties' Survey Responses**

<u>County</u>	GPT Received in CY 2016	Expenditure Categories Selected by Counties					<u>Other</u>
		<u>Law Enforcement</u>	<u>County Admin</u>	<u>Social Services</u>	<u>Roads</u>		
Billings County	\$ 2,684,546.00	X	X		X	Ambulance Service	
Bottineau County	1,317,365.68	X	X		X	Courthouse Building Fund	
Bowman County	3,684,127.65	X	X				
Burke County	2,934,606.06	X	X		X		
Divide County	5,232,315.35	X	X		X		
Dunn County	15,839,688.75	X	X	X	X	Road operators: salary / benefits	
Golden Valley County	413,571.22	X	X				
McHenry County	25,518.93	X	X				
McKenzie County	38,058,424.83	X	X		X	BND loan repayment (interest)	
McLean County	232,309.20	X	X	X	X		
Mountrail County	20,113,822.37	X	X			Loan for Justice Center	
Renville County	411,118.89	X	X				
Slope County	236,970.75	X	X				
Stark County	3,071,166.72				X	Capital Improvement	
Ward County	14,828.67		No Response from County				
Williams County	18,767,456.21	X	X		X	Building Projects	

SCHOOL DISTRICT GPT EXPENDITURE REPORT

Pursuant to N.D.C.C. § 57-51-15, please provide the information below by July 31, 2017. 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 at 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 2017, as shown on the North Dakota State Treasurer's website, was:

2 The school district's total budget for Fiscal Year 2017 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, 2017

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.

Oil & Gas Gross Production Tax Distributions to School Districts for Fiscal Year 2017
Summary of School Districts' Survey Responses

	District Number	GPT Received in FY 2017	Expenditure Categories Selected by School Districts			
			General Operating	Debt Service	Capital Projects	Other
Alexander PSD	27-002	\$ 310,434.78	X		X	
Anamoose PSD	25-014	3,892.54	X			
Beach PSD #3	17-003	342,123.23	X		X	
Belfield PSD #13	45-013	516,989.92	X		X	Building fund; land for schools
Beulah School Dist #27	29-027	25,045.24	X			
Billings County PSD #1	04-001	1,751,867.14	X			
Bottineau PSD #1	05-001	1,029,308.11	X		X	
Bowbells PSD	07-014	325,506.03	X		X	Vehicle, repairs, technology update
Bowman/Rhame School Dist #1	06-001	1,598,508.68	X		X	
Burke Central #36	07-036	534,044.59	X			Building improvements
Central Elementary PSD #32	44-032	39,653.25	X			
Dickinson PSD #1	45-001	4,375,000.04	X		X	
Divide County PSD	12-001	1,869,240.18	X		X	
Drake PSD #57	25-057	3,376.64	School District did not respond to survey			
Earl PSD #18	27-018	5,204.64	X			
Eight Mile School District	53-006	283,250.26	X			
Garrison School District #51	28-051	88,101.29	X			
Glenburn PSD #26	38-026	212,617.13	X			
Grenora School District #99	53-099	287,932.67	X			Regular utility and student expenses
Halliday Public School	13-019	116,990.85	School District did not respond to survey			
Hebron School Dist #13	30-013	18,219.73	X			
Horse Creek	27-032	24,184.07	X			
Kenmare PSD	51-028	89,457.08	X			
Killdeer PSD #16	13-016	1,093,685.43	School District did not respond to survey			
Lewis & Clark School Dist #16	51-161	49,207.30	X			
Lone Tree School District #6	17-006	48,069.32	School District did not respond to survey			
Mandaree PSD #36	27-036	391,123.98	School District did not respond to survey			
Marmarth School District	44-012	60,283.81	X			
Max School District #50	28-050	30,593.16	X			

Summary of Survey Responses, Cont.

	District Number	GPT Received in FY 2017	Expenditure Categories Selected by School Districts			
			General Operating	Debt Service	Capital Projects	Other
McKenzie PSD #1	27-001	2,299,075.18		X		
Minot PSD #1	51-001	1,437,500.08	X			
Mohall Lansford Sherwood PSD	38-001	387,925.12	X			
Montefiore School District #1	28-001	25,289.39	X			
Nedrose PSD #4	51-004	2,024.12	School District did not respond to survey			
New England PSD #9	21-009	94,035.79	X		X	
New School District #8	53-008	373,281.09			X	
New Town PSD	31-001	1,119,694.93	X		X	
Newburg-United #54	05-054	96,711.69	X		X	
Parshall School District #3	31-003	275,394.10	X			
Powers Lake PSD #27	07-027	802,725.82	X	X	X	Added a school addition
Ray School District	53-002	339,204.70			X	
Richardton PSD #34	45-034	654,998.41	X		X	
Sawyer PSD #16	51-016	442.06	X			
Scranton School District #33	06-033	287,795.64	X		X	
South Heart PSD #9	45-009	622,530.33			X	
South Prairie PSD #70	51-070	1,682.18	School District did not respond to survey			
Stanley Community PSD #2	31-002	770,547.82	X			
Surrey PSD	51-041	3,602.66	X			
TGU PSD #60	25-060	36,144.03	X			
Tioga School District	53-015	506,946.45	X			
Turtle Lake - Mercer School Dist	28-072	43,191.57	X			
Twin Buttes PSD #37	13-037	73,917.97	School District did not respond to survey			
Underwood School District #8	28-008	46,501.73	X			
United PSD #7	51-007	3,217.09	X			
Velva PSD #1	25-001	18,562.49	X			
Washburn School District #4	28-004	66,789.89	X			
Westhope PSD #17	05-017	208,789.53	X			
White Shield School Dist #85	28-085	29,513.01	School District did not respond to survey			
Williston School District #1	53-001	7,312,500.00	X			
Yellowstone PSD #14	27-014	212,056.95	X			