

# 5% Gross Production Tax Distribution

**80% of the “5% tax” is distributed –**

- **45% to counties**
- **20% to cities**
- **35 % to schools - capped**

# Formula Distribution Of The 35 % To Schools

**Based on population, Dunn County school  
students share in the distribution of**

**\$1,434, 982.00**

**then schools hit their cap according to  
NDCC 57-51-15**

# Formula Distribution To Schools And Infrastructure Fund

**The first \$350,000 is distributed**

- ✓ 100% to schools - \$350,000
- ✓ 0% to Infrastructure Fund - \$0

**The second \$350,000 is distributed**

- ✓ 75% to schools – \$262,500
- ✓ 25% to County Infrastructure Fund – \$87,500

# Formula Distribution (continued)

**The next \$262,500 is distributed**

- ✓ 66.66% to schools - \$175,000
- ✓ 33.33% to Infrastructure Fund - \$87,500

**The next \$175,000 is distributed**

- ✓ 50% to schools – \$87,500
- ✓ 50% to County Infrastructure Fund – \$87,500

# Formula Distribution (continued)

**The next \$560,000 is distributed**

- ✓ **100% to schools - \$560,000**
- ✓ **0% to Infrastructure Fund - \$0**

# Dunn County Distribution

**Total Gross Production Tax To Schools with children in Dunn County - \$1,434,982**

**Total Distribution to Killdeer School (70% of children in Dunn County) - \$1,004,487**

**Total Distribution to remaining 30% of Dunn County school children – (Beulah, Dickinson, Halliday, Richardton, South Heart, and Twin Buttes) - \$430,495**

# Infrastructure Impacts

**Schools may apply for transportation related grants from the County Infrastructure Fund – (county discretionary)**

**Infrastructure Impact to Killdeer School - (\$183,750)**

**Infrastructure to – (Beulah, Dickinson, Halliday, Richardton, South Heart, and Twin Buttes) - (\$78,750)**

**Total to Dunn County Infrastructure Fund - \$262,500**