

# Bowman Co. Gross Production Tax (GPT)

Through the Month of March 2010

Bowman Co.(capped) \$2,407,500.00  
 Schools (capped) 1,435,000.00  
 Cities 1,070,000.00  
 (cities capped \$1,586,250.00)  
 Total \$4,912,500.00  
 (Remaining Formula go into the Infrastructure Fund)

State taxes taken out of Bowman County  
 \$26,015,565.03 GPT (Gross Production Tax)  
 21,158,632.85 OET (Oil Extraction Tax)  
**\$47,174,197.88 Total + State owned mineral rights and leases in Co.**  
 -7,031,245.20 County Allocation  
**\$40,142,952.68 State Allocation**

Infrastructure Fund  
 Bowman County \$953,435.34  
 Townships&Busses 741,560.82  
 Cities 423,749.04  
 Total \$2,118,745.20

County Total of the Formula  
 Bowman Co. Allocation \$2,407,500.00  
 Bowman Co. Infrastructure 953,435.34  
**County Total \$3,360,935.34**  
 (To build roads and the day to day operations in the court house)

**Co. Allocation Total \$7,031,245.20** (Includes Co., Cities, Schools, & Infrastructure funds)  
**State Allocation Total 13,781,206.83**  
**Combined Total \$20,812,452.03** (Notice the difference from the Total Tax in Bowman Co. and the amount of Total Allocation to Co., the first 20% goes into the State General Fund before the formula takes effect. The amount is called Administration which is \$4,096,068.85)

10% Cap of Formula \$19,000,000.00

## Old Oil Bill w/ Cap County Only

45% Co. Allocation only \$1,845,000.00  
 Road and Bridge 1,000,000.00  
 Total \$2,845,000.00

Total of all Gross Production Taxes in Co.  
 \$326,286,222.14  
 - 58,380,584.34 Co. Allocation  
**\$267,905,637.80 State Allocation**  
 (Not including Oil Extraction Tax(OET))

New oil Formula \$3,360,935.34  
 Old oil Formula 2,845,000.00  
**Difference \$515,935.34**

**North Dakota is the #4 producer of oil in the United States and Bowman County is the #2 producer of oil in North Dakota. Why doesn't Bowman County receive more benefits from the tax dollars taken out of the county by the state?**

Lynn Brackel, Bowman Co. Commissioner

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523-6440 work

523-3749 home

Date: April 15, 2010  
NDCC 57-51  
Fund 427

**North Dakota State Treasurer**  
**Oil and Gas Gross Production Tax Distribution**  
**Report Month: March 2010 Fiscal Year: 2010**  
**Current Month and Fiscal Year Totals**

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**Bowman**

	Fiscal Years							
	Current Month	2010	2009	2008	2007	2006	All Prior Fiscal Years	Total
Tax	4,293,555.81	26,015,565.03	44,206,186.60	73,211,480.21	45,214,580.78	38,672,840.13	98,965,569.39	326,286,222.14
Impact Grant Fund	0.00	1,107,044.15	0.00	2,048,295.73	0.00	1,792,259.89	4,177,025.21	9,124,624.98
Administration	858,711.17	4,096,068.85	8,841,237.33	12,594,000.32	9,042,916.18	5,942,308.16	15,616,088.67	56,132,619.51
Balance to Allocate	3,434,844.70	20,812,452.03	35,364,949.27	58,569,184.16	36,171,664.60	30,938,272.08	79,172,455.51	261,028,977.65
State Total	3,856,712.50	18,984,319.83	39,106,186.60	68,111,480.21	41,114,580.78	34,572,840.13	65,016,230.25	266,905,637.80

		Fiscal Years							
		Current Month	2010	2009	2008	2007	2006	All Prior Fiscal Years	Total
State Allocation	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	25%	0.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	5,836,426.27	7,086,426.27
	50%	0.00	500,000.00	3,202,381.07	500,000.00	500,000.00	500,000.00	7,176,293.84	12,378,674.91
	75%	466,794.50	10,500,000.00	26,812,568.20	52,719,184.16	31,321,664.60	26,088,272.08	32,210,396.26	179,652,085.30
	90%	2,531,206.83	2,531,206.83	0.00	0.00	0.00	0.00	0.00	2,531,206.83
State Allocation Total		2,998,001.33	13,781,206.83	30,264,949.27	53,469,184.16	32,071,664.60	26,838,272.08	45,223,116.37	201,648,393.31
County Allocation	100%	0.00	2,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	3,000,000.00
	75%	0.00	750,000.00	750,000.00	750,000.00	750,000.00	750,000.00	17,509,278.79	21,259,278.79
	50%	0.00	500,000.00	1,400,793.69	500,000.00	500,000.00	500,000.00	7,176,293.82	10,577,087.51
	25%	155,598.17	3,500,000.00	949,206.31	3,850,000.00	2,850,000.00	2,850,000.00	9,263,766.53	23,262,972.84
	10%	281,245.20	281,245.20	0.00	0.00	0.00	0.00	0.00	281,245.20
County Allocation Total		436,843.37	7,031,245.20	4,100,000.00	5,100,000.00	4,100,000.00	4,100,000.00	33,949,339.14	58,380,584.34
County Additional Amount		0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	1,000,000.00
County Additional Amount Total		0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	1,000,000.00
Total		3,434,844.70	20,812,452.03	35,364,949.27	58,569,184.16	36,171,664.60	30,938,272.08	79,172,455.51	261,028,977.65

City	Population	Curren Month	Fiscal Years						
			2010	2009	2008	2007	2006	All Prior Fiscal Years	Total
Bowman	1,600	0.00	809,073.76	620,037.81	620,037.81	620,037.81	620,037.83	5,135,545.12	8,424,770.14
Gascoyne	23	0.00	11,630.48	8,913.05	8,913.04	8,913.04	8,913.07	67,318.88	114,601.56
Rhame	189	0.00	95,571.86	73,241.98	73,241.97	73,241.97	73,241.99	572,037.61	960,577.38
Scranton	304	0.00	153,723.90	117,807.16	117,807.18	117,807.18	117,807.11	950,579.34	1,575,531.87
Cities Total	2,116	0.00	1,070,000.00	820,000.00	820,000.00	820,000.00	820,000.00	6,725,480.95	11,075,480.95
County Net	0	436,843.37	5,961,245.20	4,280,000.00	4,280,000.00	3,280,000.00	3,280,000.00	27,223,858.19	48,305,103.39
County Net Total	0	436,843.37	5,961,245.20	4,280,000.00	4,280,000.00	3,280,000.00	3,280,000.00	27,223,858.19	48,305,103.39
Total	2,116	436,843.37	7,031,245.20	5,100,000.00	5,100,000.00	4,100,000.00	4,100,000.00	33,949,339.14	59,380,584.34

#1,931,245.20 additional Funds  
To all county entities

20% to  
General Fund

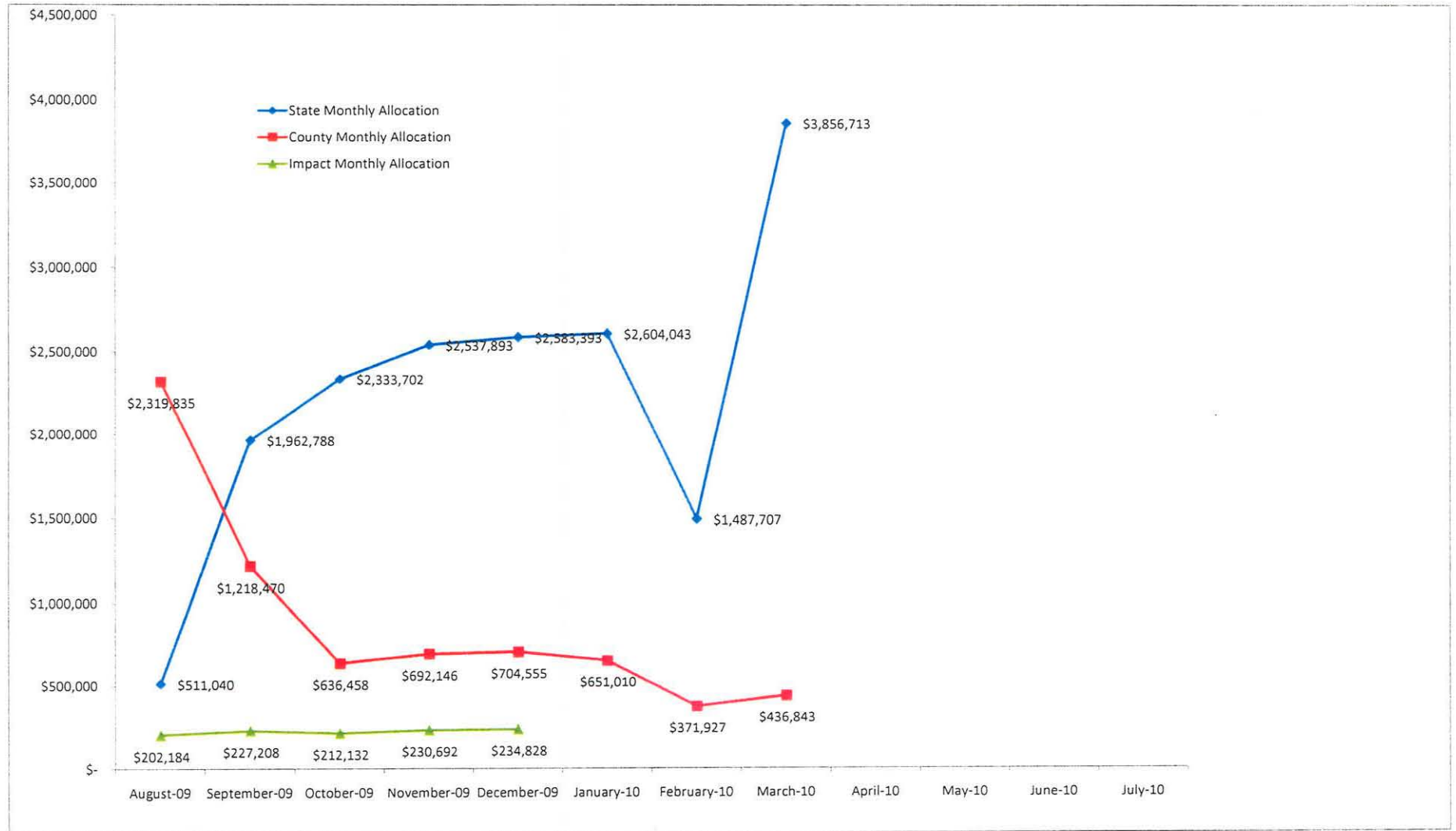
**Bowman County Gross Production Tax**  
**Infrastructure Fund**

		YEAR				
		2009 thru April 2010		2011		
COUNTY ALLOCATION	45%	\$	120,788.29	\$	832,647.11	
TOWNSHIP ALLOCATION	35%	\$	93,946.40	\$	647,614.41	
CITY ALLOCATION	20%	\$	53,683.66	\$	370,065.39	
		100%	\$	268,418.35	\$	1,850,326.91
TOWNSHIP ALLOCATION 2009	2009		Revenue	\$	93,946.40	
	ALLOCATION	APPROVAL DATE	DATE PAID			
Minnehaha Township	\$ 20,000.00	11/17/2009		\$	73,946.40	
Bowman Township	\$ 30,000.00	12/22/2009		\$	43,946.40	
Ladd Township	\$ 4,100.00	12/22/2009		\$	39,846.40	
Nebo Township	\$ 26,850.00	12/22/2009		\$	12,996.40	
Star Township	\$ 3,000.00	12/22/2009		\$	9,996.40	
TOWNSHIP ALLOCATION 2010	2010		Revenue	\$	\$647,614.41	
	ALLOCATION	APPROVAL DATE	DATE PAID			
Grand River Township	\$ 5,000.00	1/19/2010			\$642,614.41	
Adelaide Township	\$ 70,000.00	5/4/2010			\$572,614.41	
CITY ALLOCATION	ALLOCATION		DATE PAID			
City of Bowman	\$ 18,875.47			2009		
City of Bowman	\$ 301,539.69	Thru April		2010		
City of Scranton	\$ 3,586.34			2009		
City of Scranton	\$ 57,292.54	Thru April		2010		
City of Rhame	\$ 2,229.67			2009		
City of Rhame	\$ 35,619.37	Thru April		2010		
City of Gascoyne	\$ 271.33			2009		
City of Gascoyne	\$ 4,334.64	Thru April		2010		

4/28/2010



## State Vs. County Monthly



Bowman County

State Vs. County Accumulative

