Comparison of Legislative Proposals for a Drilling Tax in the Marcellus Shale-Update

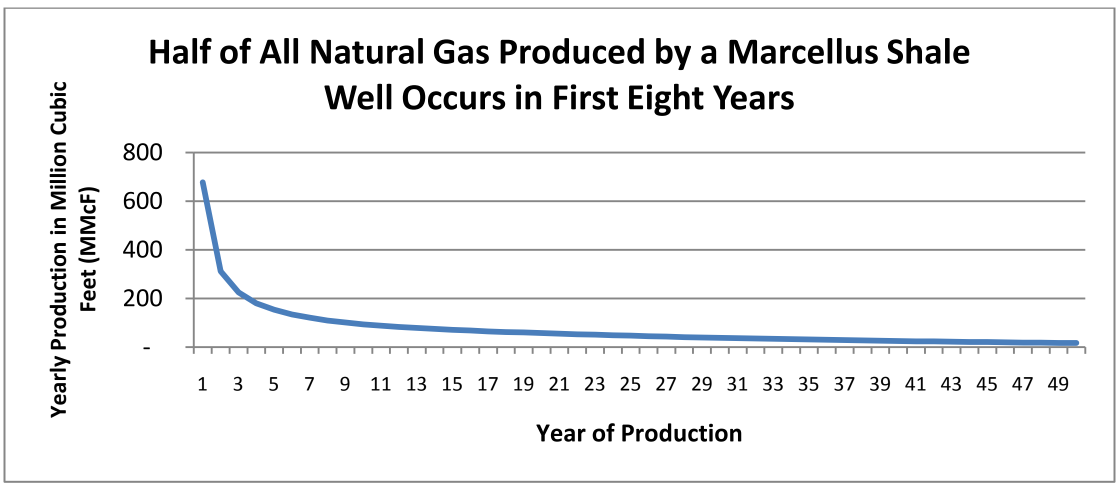
PENNSYLVANIA Budget and Policy Center

412 N. Third Street, Harrisburg, PA 17101 • www.pennbpc.org • May 12, 2011 (Updated: May 20, 2011)

Drilling in the gas-rich Marcellus Shale has grown substantially since 2008, and Pennsylvania lawmakers have been grappling with drilling-related concerns, including local zoning issues, wastewater treatment, groundwater protection, social impacts and taxation. Pennsylvania is the only gas producer of any size without a drilling tax or conservation fee, which is used to pay for local impacts from drilling and to compensate citizens for the removal of this non-renewable resource. An April Quinnipiac poll placed public support for such a measure at 69%-22%.[i]

Several bills have been introduced in the General Assembly to impose a drilling tax or fee. This analysis compares four of the plans: House Bill 33 (Vitali plan), Senate Bill 905 (Yudichak/Erickson plan), House Bill 1604 (Harper plan), and the Impact Fee proposal Senate Bill 1100 (the Scarnati plan).[ii] These four bills indicate bipartisan support for some form of natural gas taxation and suggest that action could happen this year, perhaps as part of the 2011-12 budget.

Other drilling tax plans, including House Bill 833 (George), Senate Bill 352 (Dinniman) and Senate Bill 680 (Ferlo), are summarized in an appendix to this report.[iii]



Source. EQT Corporation

We compare the bills on four key dimensions: the rate structure (tax rate and exemptions), revenue generated in 2011 and 2015, distribution of that revenue, and effective tax rate over the life of the well. The analysis uses the assumptions and projection method used in the Scarnati plan and applies them to all four plans: lifetime production per well of 3.8 billion cubic feet (BCF), a constant price of $4.28 per thousand cubic feet (MCF), and an assumption of 9,480 operating wells by 2015. This allows us to generate an accurate comparison of all four plans.[iv]

The Scarnati plan differs from the others in one important way. It imposes the fee on all production in 2010 and 2011, or 24 months of production, which generates more revenue in 2011. The other proposals count only six months of production for 2011.

Key Findings:

1. **The Vitali plan raises the most revenue** both on a per-well basis and over the 2011 to 2015 period, providing the largest funding stream for state and local governments and for environmental protection.
2. **After the first year, the Scarnati plan collects the least total revenue of the plans**, but collections are quite similar to the Harper plan.
3. **At 5.9%, the effective tax rate of the Vitali plan is nearly twice as high as the other plans,** which range between 3% and 3.1%.
4. **Total collections grow substantially, from $50 million to $167 million in 2011 to between $172 million and $552 million by 2015, depending on the plan.** This reflects expected rapid growth in both the number of wells and total production.
5. **All plans provide funding for local governments but take very different approaches to funding for the environment and state services.** All proposals include a significant share going to local governments in areas that host drilling, and some funding for environmental protection. Two would allocate funding for services that benefit all Pennsylvanians, while two others only offer funding for state-level services that address drilling impacts. **The Vitali plan provides the largest share of revenue for state programs.**
6. **After 2011, the Vitali and Yudichak plans provide the most revenue to local governments.**
7. **The Scarnati plan distributes the largest share to local governments overall,** and the most money to local governments in 2011.

A Brief Comparison of the Plans

Plan	Vitali (HB 33)[v]	Yudichak (SB 905)[vi]	Harper (HB 1406)[vii]	Scarnati Fee (SB 1100)[viii]
Base Rate	5% gross value plus $0.046/ thousand cubic feet (MCF)	5% gross value	5% gross value	$10,000 per well, per year. Price and volume components could increase fee to $25,000 or more in early years of production
Front-end reductions	None	2% Rate Years 1-3	1.5% Rate Years 1-5	None
Mid-production reductions	None	2% Rate 90-150 MCF/day	None	None
Low-producing well exemption	60 MCF/day	90 MCF/day	90 MCF/day	60 MCF/day
Total Revenue[ix] (2011)	$167 million[x]	$69 million[x]	$50 million[x]	$122 million[xi]
Total Revenue[ix] (2015)	$552 million	$318 million	$204 million	$172 million
Effective Tax Rate per well[xii]	5.9%	3.1%	3.0%	3.0%

DISTRIBUTION				
Plan	**Vitali (HB 33)**	**Yudichak (SB 905)**	**Harper (HB 1406)**	**Scarnati (SB 1100)**
General Fund	32%	0%	32% Education Supplemental Account: 66% Basic Education 33% Higher Education	0%
Environment	29.6% Environmental Stewardship Fund	33% Environmental Stewardship Fund	29.6% Environmental Stewardship Fund	0%
Local Government	32% Local Government Services Account	34% Local Government Services Account	32% Local Government Services Account	60% of remaining funds to Local Services Fund
Counties with Marcellus Shale (MS) wells	30%	35% (error in split)[xiii]	30%	36%
Municipalities with MS wells	45%	55%	45%	37%
Other Municipalities in MS counties	15%	15%	15%	27%
PEMA grants in MS Counties	10%	0%	10%	0%
LIHEAP	1.3%	0%	1.3%	0%
Conservation Districts	1.3%	0%	1.3%	First $7.5 million in fee revenue per year
Other	1.6% Hazardous Sites 1.4% Fish and Boat Commission 0.8% DEP Dam Removal	33% Commonwealth Financing Authority for water and sewer projects	1.6% Hazardous Sites 1.4% Fish and Boat Commission 0.8% DEP Dam Removal	32% of remaining funds to Commonwealth Financing Authority[xiv] 4% of remaining funds to the Motor License Fund 4% of remaining funds to Hazardous Sites

Total Revenues, 2011—2015

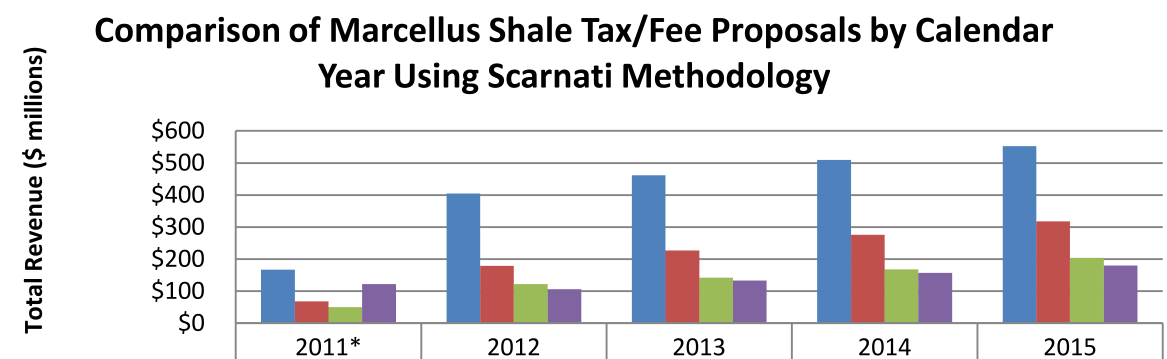
The Scarnati plan assesses the fee retroactively to include all production in 2010 and 2011, which increases projected revenue for 2011. This analysis assumes the other three plans would become effective for production that occurs after July 1, 2011, so only one-half of a year's collections are expected in calendar year 2011.[xv]

The Vitali plan would raise $167 million in 2011 and $552 million in 2015. This plan generates significantly more total revenue than the others.

The Yudichak plan raises $69 million in 2011 and $318 million in 2015. From 2012 through 2015, this plan provides the second highest total revenue.

The Harper plan would raise $50 million in 2011 and $204 million in 2015. Its collections are similar to the Scarnati plan except for 2011.

The Scarnati plan would raise $123 million in 2011 (from production in 2010 and 2011) and $180 million in 2015. After 2011, the Scarnati plan generates the lowest total revenue of all the plans in the period of analysis.



	2011*	2012	2013	2014	2015
Vitali (HB 33)	$167	$405	$462	$510	$552
Yudichak (SB 905)	$69	$179	$227	$276	$318
Harper (HB 1406)	$50	$122	$142	$168	$204
Scarnati (SB 1100)	$123	$106	$133	$157	$180

What is the impact of these proposals on a typical well? The table below shows the per-well income and taxes paid during the first five years of a well's production.

Sales from First Five Years of Production Compared to Taxes/Fee Proposals			
	Value of Natural Gas Sold (1.551 BCF @ $4.28)	Cumulative Drilling Fee/Tax in First Five Years of Production	Effective Rate
	$6,636,707		
Vitali		$403,164	6.1%
Yudichak		175,746	2.6%
Harper		99,551	1.5%
Scarnati		100,000	1.5%

Distribution of Drilling Revenue

The Vitali and Harper bills are quite similar in the way they distribute drilling tax revenue. Both would allocate almost one-third for General Fund purposes, one-third for environmental programs and one-third to local governments. Both allocate the bulk of environmental funding to the Environmental Stewardship Fund, which pays for the Growing Greener initiative. Vitali would allow state funds for any General Fund purpose, while Harper would earmark funding for basic and higher education. The Vitali and Harper plans also distribute funds to heating assistance (LIHEAP), hazardous sites cleanup, the Fish and Boat Commission, dam removal projects, and county conservation districts.

The Yudichak plan allocates one-third of its funds each for the environment and local governments. It sets aside a final third to fund water, wastewater, and storm water infrastructure improvement projects across the state through the Commonwealth Finance Authority's competitive H2O PA Grant Program. Funding would be available in all counties except Allegheny and Philadelphia. Currently, H2O PA is funded by up to $800 million in bonds issued by the Commonwealth Finance Authority.[xvi]

The Scarnati plan earmarks the first $7.5 million of tax collected to county conservation districts. The remaining funds are distributed in the following ways:

- 60% goes to local governments in counties with drilling (the largest share of these four proposals);
- 32% to the Commonwealth Finance Authority to provide grants state-wide for acid mine drainage cleanup, watershed protection, water and sewer, greenways, and flood control/dam safety projects;
- 4% to the Hazardous Sites Cleanup Fund;
- 4% to the Motor License Fund.

Presented below are revised distributions under the plans in 2011 and 2015.

2011 Distribution of Proceeds ($ thousands)	**Vitali**	**Yudichak**	**Harper**	**Scarnati***
General Fund	$53,386	$0	$0	$0
Education Supplementary Account	0	0	16,028	0
Basic Education	$0	$0	$10,686	$0
Higher Education	0	0	5,343	0
Commonwealth Finance Authority	0	22,688	0	36,808
Environmental Stewardship Fund	49,382	22,688	14,826	0
Local Government Services	53,386	23,376	16,028	69,015
Counties with producing MS wells	$16,016	$7,784	$4,809	$24,845
Municipalities with producing MS wells	24,024	12,249	7,213	25,536
Municipalities in MS counties without MS wells	8,008	3,343	2,404	18,634
PEMA grants to fire/ambulance companies in MS counties	5,339	0	1,603	0
LIHEAP	2,169	0	651	0
Hazardous Sites Cleanup Fund	2,669	0	801	4,601
Conservation Districts	2,169	0	651	7,500
Fish and Boat Commission	2,336	0	701	0
DEP Dam Removal	1,335	0	401	0
Motor License Fund	0	0	0	4,601
Total Distribution	$166,830	$68,752	$50,089	$122,525

Note: Vitali, Yudichak, & Harper plans would be effective for only six months. Scarnati fee is for 2010 and 2011 (collected in 2011)

2015 Distribution of Proceeds ($ thousands)	**Vitali**	**Yudichak**	**Harper**	**Scarnati**
General Fund	$176,724	$0	$0	$0
Education Supplementary Account	0	0	65,190	0
Basic Education	$0	$0	$19,296	$0
Higher Education	0	0	19,296	0
Commonwealth Finance Authority	0	104,944	0	55,104
Environmental Stewardship Fund	163,470	104,944	60,300	0
Local Government Services	176,724	108,124	65,190	103,320
Counties with producing MS wells	$53,017	$36,005	$19,557	$37,195
Municipalities with producing MS wells	79,526	56,657	29,335	38,228
Municipalities in MS counties without MS wells	26,509	15,462	9,778	27,896
PEMA grants to fire/ambulance companies in MS counties	17,672	0	6,519	0
LIHEAP	7,179	0	2,648	0
Hazardous Sites Cleanup Fund	8,836	0	3,259	6,888
Conservation Districts	7,179	0	2,648	7,500
Fish and Boat Commission	7,732	0	2,852	0
DEP Dam Removal	4,418	0	1,630	0
Motor License Fund	0	0	0	6,888
Total Distribution	$552,263	$318,011	$203,717	$179,700

Local Share

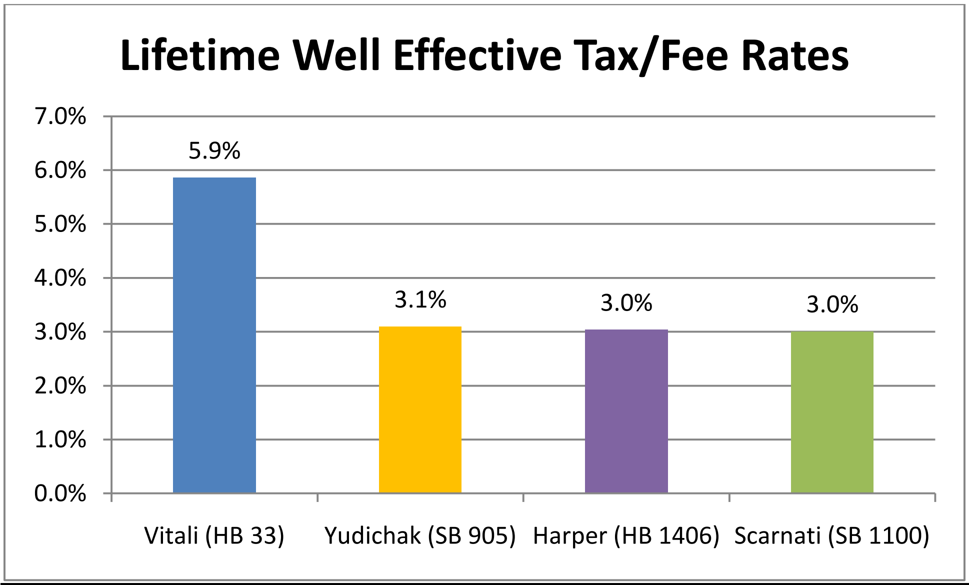
The plans distribute revenues to local governments as follows:

	Vitali	**Yudichak**	**Harper**	**Scarnati**
Local Share of Total Tax/Fee Proceeds	32%	34%	32%	60%
Distributed as Follows:				
Counties with Producing MS Wells	30%	33.3%	30%	36%
Municipalities with Producing MS Wells	45%	52.4%	45%	37%
Municipalities without Producing Wells in MS Counties	15%	14.3%	15%	27%
Fire/EMS Services in MS Counties	10%	0%	10%	0%

Estimates of the proceeds available to counties, municipalities, and local fire/EMS companies on a per-county basis, based on the distribution of completed Marcellus Shale wells as reported by the state Department of Environmental Protection (DEP), will be presented in a separate analysis. Go to www.pennbpc.org/gas-drilling-tax for this information.

Impact on a Per-Well Basis

The four plans tax a well differently over its projected 50-year life, ranging from 3.0% to 5.9%.[xvii]



The primary reason the plans differ in lifetime effective rate is the different tax treatment of early well production. According to Marcellus Shale well production estimates published by EQT Corporation, 32% of total well production occurs in the first three years after a well is drilled, 41% by the fifth year and 55% by year 10. By year 20, almost three-fourths (74%) of a well's natural gas has been produced. This leaves just over one-quarter (26%) of production in the remaining 30 years of a well's lifecycle.

Basic Rate

The Vitali plan levies a 5% tax on the sale of natural gas, plus a tax of $0.046 per thousand cubic feet (MCF) of gas sold. This is slightly lower than the rate levied in neighboring West Virginia. The Yudichak and Harper plans both charge a 5% tax rate. The Scarnati plan levies a $10,000 per well basic fee, which increases with price and volume.

Front-End Tax Reductions

The Harper bill taxes the first five years of production at a rate of 1.5%. The Yudichak plan levies a reduced tax of 2% for the first three years of production. The Scarnati plan levies a higher fee in the initial years of production, but as a percentage of the value of the production, the rate is relatively low. In the first five years, the fees average to equal 1.7% of sales value. The Vitali plan offers no front-end rate reductions.

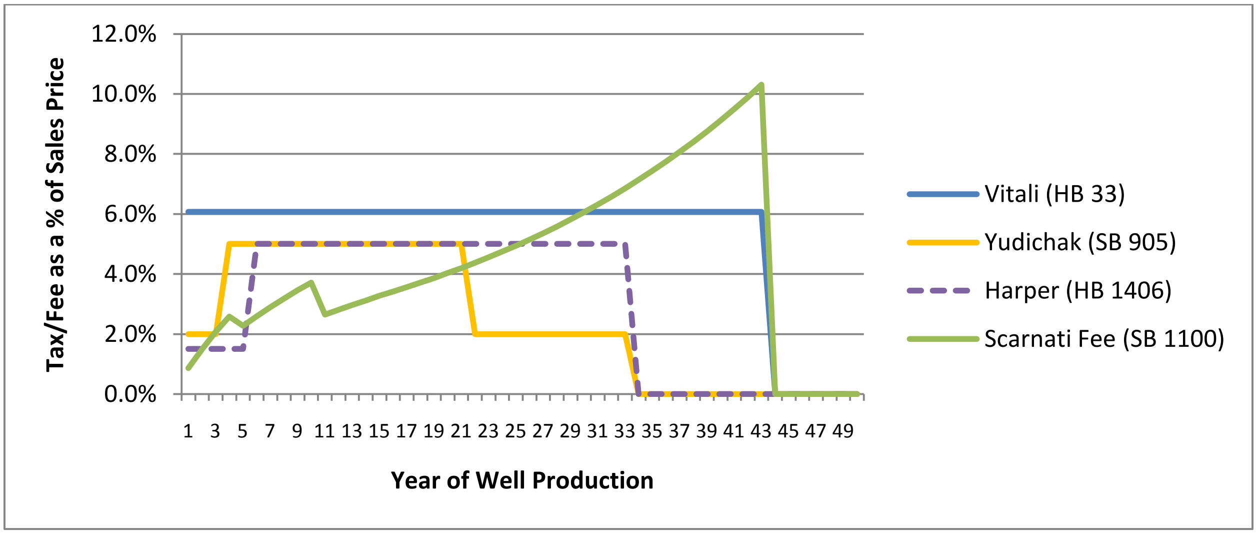
Back-End Reductions

The Yudichak plan levies a tax rate of 2% when production falls between 150 MCF and 90 MCF per day (years 22 through 33). The other plans offer no such rate reduction.

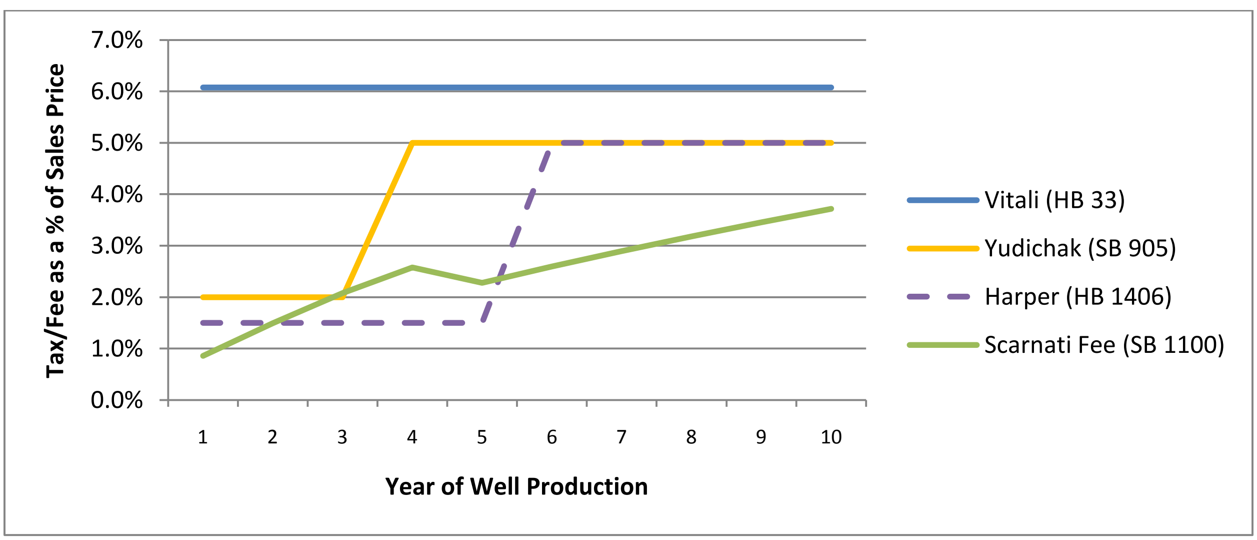
Marginal Production

All four plans do not tax "marginal" production later in the life of the well. The Vitali and Scarnati plans define this at 60 MCF per day of production or less (years 44 through 50 using the EQT curve). The Harper and Yudichak plans define marginal production at 90 MCF per day (years 34 through 50).

The following chart shows the plan rates over the life of a well.



Over the first 10 years, which accounts for 55% of total production, the plans levy the following rates.



Conclusion

The General Assembly now has before it four plans to assess a tax or fee on drilling in the Marcellus Shale and to distribute the revenue. There is growing bipartisan support for a tax or fee, and polls show the public favors such a tax as a means to recover from drillers some of the value of this highly profitable resource.

Policymakers should pay careful attention to how each of these proposals structure a tax or fee to ensure that it produces the most benefits for Pennsylvania and its economy. Key criteria include:

- The base tax rate. Several of the proposals include a base tax rate of 5%, which seems reasonable. It is consistent with West Virginia and is lower than many gas-producing states.

- The front-end rate cuts. The Yudichak/Erickson and Harper bills include generous rate reductions for the first 3 to 5 years, when a well produces 32%-44% of its gas. These rate cuts reduce the effective tax rate over the life of the well significantly (to about 3%) and are of questionable value in inducing drillers to produce more natural gas. Efforts are under way in Texas and Arkansas to revisit rate structures for shale gas in 2011.

- Marginal well exemption. All bills effectively exempt from taxation virtually all of Pennsylvania's current shallow well production. They also would exempt from taxation gas produced by Marcellus Shale wells in the final years of production. Where that exemption is set is important: if it is set at 90 MCF per day, all gas produced in the last 17 years of the life of a typical Marcellus Shale well would be fully exempt from taxation; if set at 60 MCF per day, the exemption would be limited to the final seven years of the well's lifespan.

- Drilling tax revenue should support core General Fund services. Pennsylvania currently brings in more than $26 billion in tax revenue from personal, corporate, sales and other taxes that are primarily raised from population centers and areas with robust economic activity. These tax revenues are not earmarked to return to the areas from which they are contributed, but go to the General Fund to pay for services that benefit all Pennsylvanians, including schools, universities, hospitals, cultural institutions and public supports. To suggest that drilling tax revenue should be limited to only those communities where drilling occurs is a complete break with existing state policy. As is the case with other state taxes, drilling tax revenue should support the core functions of state government.

Three years into the Marcellus Shale boom, Pennsylvanians have seen the reality of gas drilling. It has brought with it new jobs— in the industry and in the supply chain— and increased economic activity in formerly stagnant communities. It has also brought with it concerns about the inadequacy of facilities for frac water treatment, environmental degradation, community upheaval, well blow-outs and, if recent academic studies are accurate, groundwater contamination.

The General Assembly should adopt a drilling tax or fee during the upcoming budget process that is part of an overall strategy to properly regulate and monitor this growing industry.

---

[i] Quinnipiac University Polling Institute, "April 27, 2011 – Big Jump in Disapproval for Pennsylvania Governor, Quinnipiac University Poll Finds, Gov's Budget Unfair, Voters – Especially Women – Say," http://www.quinnipiac.edu/x1327.xml?ReleaseID=1593.

---

ii Rep. Greg Vitali (D-Delaware), Sen. John Yudichak (D-Luzerne), Sen. Ted Erickson (R-Delaware), Rep. Kate Harper (R-Montgomery), and Sen. Joseph Scarnati (R-Jefferson, Tioga, Warren).

[iii] Rep. Camille "Bud" George (D-Clearfield), Sen. Andrew Dinniman (D-Chester), and Sen. Jim Ferlo (D-Allegheny).

[iv] An outline of the Scarnati plan was introduced on April 28, 2011, with Senate Bill 1100 being released May 16, 2011. To create a common measure to compare the plans, this analysis uses the known Scarnati plan assumptions regarding well size (3.8 billion cubic feet (BCF) over the life of the well), number of wells drilled from 2006 through 2015, and keeps a constant price for natural gas of $4.28 per MCF. However, this analysis uses a well production curve that creates slightly different results than are reported by Senator Scarnati. The revenue estimate for the Scarnati plan is available here: http://www.pasenategop.com/PDF/2011/marcellus-shale/impact-fee.pdf. Revenues were projected between 2011 and 2015 for the other three plans using the Scarnati methodology. As was done in the Scarnati analysis, all wells drilled in a single year are projected to be in operation the entire year, so the fees and taxes are collected on a whole year of activity.

[v] http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syear=2011&sind=0&body=H&type=B&BN=0033.

[vi] http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syear=2011&sind=0&body=S&type=B&BN=0905.

[vii] http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syear=2011&sind=0&body=H&type=B&BN=1406.

[viii] http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syear=2011&sind=0&body=S&type=B&BN=1100.

[ix] Revenue estimates are based on Scarnati plan methodology for well size (3.8 BCF), number of wells per year until 2015, and price of natural gas ($4.28 per MCF throughout estimate period) so that bills can be compared. Estimates made by Pennsylvania Budget and Policy Center. The Scarnati estimates did not include assumptions about production levels, so this analysis uses a production curve from EQT, scaled to equal 3.8 BCF of production. This results in slightly higher revenue collections for the Scarnati bill than is reported in his office's revenue estimates.

[x] Vitali, Harper, and Yudichak bills are assumed to be effective 7/1/11. Collections here represent six months of collections.

[xi] Scarnati plan assesses fee retroactively to 2010 and 2011, to be collected in 2011.

[xii] Effective rates of taxation were calculated by applying each proposal's rate to a "typical" Marcellus Shale well producing 3.8 BCF of natural gas over 50 years using a Marcellus Shale production curve from EQT Corporation's website.

[xiii] There was a drafting error in local distribution listed in the Yudichak plan. This analysis uses the same proportions as the bill language, which results in counties with Marcellus Shale wells receiving 33.3%, municipalities within these counties that host MS drilling receiving 52.4%, and other municipalities within these counties receiving 14.3% of the drilling tax proceeds.

[xiv] Commonwealth Financing Authority is to use the revenue to provide grants for acid mine drainage cleanup, watershed protection, water and sewer infrastructure, greenways and other open space, and flood control/dam safety projects.

[xv] Realistically, a plan effective July 1, 2011 would likely have five, not six, months of collections, if the tax is collected monthly, but the estimate uses six months for the sake of simplicity and to reflect uncertainty over when the bill could be enacted.

[xvi] The Commonwealth's H2O program was created by Act 63 of 2008 (http://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?syear=2007&sind=0&body=S&type=B&bn=0002). Act 63 barred projects in first or second class counties and cities (Pittsburgh, Philadelphia, and Allegheny County) for the first 10 years of the program, and they could not receive any funding until $750 million out of the $800 million of project funding was given out in smaller counties and municipalities.

[xvii] The four plans are analyzed over a 50-year life, using a Marcellus Shale natural gas well production curve calculated by EQT (http://ir.eqt.com/common/download/download.cfm?companyid=EQT&fileid=432813&filekey=aa9796cf-3b6f-459f-92b5-d7bcc7a0ffdd&filename=Marcellus%20Decline%20Curve%20Data%20-%20for%20web.xls), scaled to 3.8 BCF lifetime production – to match the well size of the Scarnati proposal. Using this production curve produces slightly different results than reported in Senator Scarnati's revenue estimate.

APPENDIX: Other Marcellus Shale Drilling Tax Plans

Plan	George (HB 833)	Dinniman (SB 352)	Ferlo (SB 680)
Base Rate	$0.30 per thousand cubic feet (MCF) (adjusted annually based on 5% of price) (Floor set based on 5% of $6 per MCF)	5% gross value plus $0.046 per MCF	$0.24 per MCF (adjusted annually based on 6% of price)
Front-end reductions	None	None	None
Mid-production reductions	None	None	None
Low-producing well exemption	60 MCF/day	None	60 MCF/day
Total Revenue (2011)	$234 million	$167 million	$125 million
Total Revenue (2015)	$774 million	$552 million	$609 million
Effective Tax Rate per well	6.8%	6.1%	5.7%
Other Credits	$25 million per year Marcellus Shale Job Creation Tax Credit ($2,500 per job)	None	None

DISTRIBUTION			
Plan	**George (HB 833)**	**Dinniman (SB 352)**	**Ferlo (SB 680)**
General Fund	0%	50%	0%
Environment	15% Environmental Stewardship Fund	21.5% Environmental Stewardship Fund	30% Environmental Stewardship Fund
Local Government	35% Local Government Services Account	0% Local Government Services Account	30% Local Government Services Account
Counties with Marcellus Shale (MS) wells	30%	0%	17.5%
Municipalities with MS wells	40%	0%	25%
Other Municipalities in MS counties	20%	0%	7.5%
PEMA grants in MS Counties	10%	0%	0%
Commonwealth Finance Authority – Building in Our Sites	0%	0%	50%
LIHEAP	2%	1%	0%
Conservation Districts	3%	0%	0%
Other	20% Pennsylvania Infrastructure Investment Authority for wastewater treatment plants 10% to Department of Transportation for reconstruction of roads and bridges affected by MS drilling activity 6% to Liquid Fuels Tax Fund (local roads) 2% Hazardous Sites 3% Fish and Boat Commission 2% Game Commission 2% Oil and Gas Environmental Disaster Recovery Account (new)	21.5% Commonwealth Financing Authority for grants to municipalities to offset costs related to drilling and pipelines 3% Fish and Boat Commission 3% Game Commission	30% Hazardous Sites 10% Oil and Gas Environmental Disaster Recovery Account (capped at $11 million per year)

Estimated Distribution of Tax Revenues, Calendar Years 2011 and 2015

2011 Distribution of Proceeds ($ thousands)	**George**	**Dinniman**	**Ferlo**
General Fund	$0	$83,415	$0
Education Supplementary Account	0	0	0
Basic Education	$0	$0	$0
Higher Education	0	0	0
Commonwealth Finance Authority	0	35,868	0
Environmental Stewardship Fund	35,074	35,868	37,941
Local Government Services	81,838	0	37,941
Counties with producing MS wells	$24,551	$0	$6,640
Municipalities with producing MS wells	32,735	0	9,485
Municipalities in MS counties without MS wells	16,368	0	2,846
PEMA grants to fire/ambulance companies in MS counties	8,184	0	0
CFA- Business in our Sites	0	0	18,971
LIHEAP	4,676	1,668	0
Hazardous Sites Cleanup Fund	4,676	0	37,941
Conservation Districts	7,015	0	0
Fish and Boat Commission	7,015	5,005	0
Game Commission	4,676	5,005	0
DEP Dam Removal	0	0	0
PA Infrastructure Investment Authority	46,765	0	0
Department of Transportation	23,382	0	0
Liquid Fuels (local roads)	14,029	0	0
Oil and Gas Environmental Disaster Recovery Account	4,676	0	11,000
Motor License Fund	0	0	0
Total Distribution	**$233,823**	**$166,830**	**$124,824**

Note: George, Dinniman and Ferlo bills would be effective for only six months.

2015 Distribution of Proceeds ($ thousands)	George	Dinniman	Ferlo
General Fund	$0	$276,132	$0
Education Supplementary Account	0	0	0
Basic Education	$0	$0	$0
Higher Education	0	0	0
Commonwealth Finance Authority	0	118,737	0
Environmental Stewardship Fund	116,105	118,737	199,188
Local Government Services	270,912	0	199,188
Counties with producing MS wells	$81,274	$0	$34,858
Municipalities with producing MS wells	108,365	0	49,797
Municipalities in MS counties without MS wells	54,182	0	14,939
PEMA grants to fire/ambulance companies in MS counties	27,091	0	0
CFA- Business in our Sites	0	0	99,594
LIHEAP	15,481	5,523	0
Hazardous Sites Cleanup Fund	15,481	0	199,188
Conservation Districts	23,221	0	0
Fish and Boat Commission	23,221	16,568	0
Game Commission	15,481	16,568	0
DEP Dam Removal	0	0	0
PA Infrastructure Investment Authority	154,807	0	0
Department of Transportation	77,403	0	0
Liquid Fuels (local roads)	46,442	0	0
Oil and Gas Environmental Disaster Recovery Account	15,481	0	11,000
Motor License Fund	0	0	0
Total Distribution	**$774,034**	**$552,263**	**$608,565**