

Shared Revenue

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Overview

The Department of Revenue allocates certain revenue from the state to local governments. This includes revenue from natural resources and the Entitlement Share Payment.

Table 10.1 describes the distributions.

Table 10.1 FY 2023-2024 Shared Revenue Distribution Amounts By Source

| Revenue Source | Share Provision | Share Cycle | FY 2023 Shared Amount | FY 2024 Shared Amount |
|---|---|--|-----------------------|-----------------------|
| Oil and Natural Gas Production Tax (15-36-332, MCA) | Local governments receive approximately half of all oil and natural gas production tax received by the state. The percentage for each county is based on the allocations under the pre-2003 mill-based system. The county share of the revenue is distributed between elementary retirement funds, high school retirement funds, countywide transportation funds, school districts, community colleges, and county governments. | August 1, November 1, February 1, May 1 | \$65,979,810 | \$61,866,511 |
| Federal Mineral Royalties (17-3-240, MCA) | Twenty-five percent of the money received by the state for federal mineral royalties is allocated to local governments. Distribution to eligible counties is based on the proportion that the total amount of revenue generated by mineral extraction in an eligible county bears to the total amount of money received by the state. | August 15, | \$11,923,593 | \$5,357,555 |
| Coal Gross Proceeds Tax (15-23-703, MCA) | The revenue is proportionally distributed to the taxing jurisdictions in which production occurred, based on the total number of mills levied in fiscal year 1990. | May 31, November 30 | \$11,623,664 | \$20,942,169 |
| Bentonite Tax (15-39-110, MCA) | The tax is distributed according to a statutory formula that distributes the tax among state and local entities. | October 1, April 1 | \$701,341 | \$859,914 |
| Metalliferous Mines License Tax (15-37-117, MCA) | Metalliferous mines license tax is distributed to various entities, including 25 percent to the counties in which the mine is located or to a county experiencing fiscal impacts from the mine, as indicated by an economic impact study. | 60 days following August 15 and March 31 | \$5,437,086 | \$5,160,002 |
| Entitlement Share Payment (15-1-121, MCA) | Local governments receive an annual payment from the state as a reimbursement due to permanent reductions in local revenue. | September, December, March, June | \$153,414,372 | \$161,172,491 |

In the past, most natural resource taxation was a property tax, where state and local taxing jurisdictions taxed mineral production based on the number of mills levied at the location of production activity. Since differences in tax bases leads to different mill rates, the same resource extraction could end up with wildly different tax rates based on location.

Over time, the legislature has changed this system to where almost all resource extraction taxes are now the responsibility of the Department of Revenue to collect at a fixed tax rate. Revenue is then shared in fixed proportions with the local jurisdictions where production occurred.

Table 10.2 and 10.3 show total combined revenue distributed to the counties. This revenue is shared with schools, cities, and towns.

Table 10.2 Shared Revenue by County - FY 2023

| County | Oil and Natural Gas Tax | Oil and Gas Resource Account | Coal Gross Proceeds Tax | Federal Mineral Royalties | Bentonite Tax | Metalliferous Mines License Tax | Entitlement Share Payments | Total Shared Revenue |
|---------------|-------------------------|------------------------------|-------------------------|---------------------------|---------------|---------------------------------|----------------------------|----------------------|
| Beaverhead | \$0 | \$0 | \$0 | \$531 | \$0 | \$0 | \$1,380,428 | \$1,380,959 |
| Big Horn | \$53,475 | \$1,533 | \$4,536,800 | \$2,390,007 | \$0 | \$0 | \$1,238,261 | \$8,220,076 |
| Blaine | \$1,148,588 | \$15,589 | \$0 | \$40,736 | \$0 | \$0 | \$1,008,048 | \$2,212,962 |
| Broadwater | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$947,170 | \$947,170 |
| Carbon | \$1,111,801 | \$10,206 | \$0 | \$195,923 | \$292,891 | \$0 | \$1,554,212 | \$3,165,033 |
| Carter | \$28,252 | \$339 | \$0 | \$11,707 | \$408,450 | \$0 | \$366,247 | \$814,994 |
| Cascade | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,736,510 | \$11,736,510 |
| Chouteau | \$62,121 | \$1,282 | \$0 | \$3,770 | \$0 | \$0 | \$1,594,510 | \$1,661,683 |
| Custer | \$0 | \$0 | \$0 | \$273 | \$0 | \$0 | \$2,274,304 | \$2,274,576 |
| Daniels | \$36,799 | \$375 | \$0 | \$0 | \$0 | \$0 | \$782,728 | \$819,902 |
| Dawson | \$1,618,075 | \$15,357 | \$0 | \$159,132 | \$0 | \$0 | \$2,511,389 | \$4,303,953 |
| Deer Lodge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,722,535 | \$1,722,535 |
| Fallon | \$9,786,098 | \$112,055 | \$0 | \$1,023,673 | \$0 | \$0 | \$939,414 | \$11,861,240 |
| Fergus | \$836 | \$18 | \$0 | \$408 | \$0 | \$0 | \$1,946,549 | \$1,947,811 |
| Flathead | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,221,219 | \$11,221,219 |
| Gallatin | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,961,006 | \$10,961,006 |
| Garfield | \$9,451 | \$141 | \$0 | \$2,260 | \$0 | \$0 | \$436,830 | \$448,681 |
| Glacier | \$771,357 | \$10,781 | \$0 | \$3,163 | \$0 | \$0 | \$1,629,382 | \$2,414,683 |
| Golden Valley | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$135,894 | \$135,894 |
| Granite | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$661,785 | \$661,785 |
| Hill | \$245,976 | \$5,050 | \$0 | \$4,062 | \$0 | \$0 | \$2,889,077 | \$3,144,164 |
| Jefferson | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,496,928 | \$1,496,928 |
| Judith Basin | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$546,846 | \$546,846 |
| Lake | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,622,972 | \$2,622,972 |
| Lewis & Clark | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,351,674 | \$8,351,674 |

Table 10.2 Shared Revenue by County - FY 2023 (continued)

| County | Oil and Natural Gas Tax | Oil and Gas Resource Account | Coal Gross Proceeds Tax | Federal Mineral Royalties | Bentonite Tax | Metalliferous Mines License Tax | Entitlement Share Payments | Total Shared Revenue |
|--------------|-------------------------|------------------------------|-------------------------|---------------------------|---------------|---------------------------------|----------------------------|----------------------|
| Liberty | \$289,587 | \$6,563 | \$0 | \$11,765 | \$0 | \$0 | \$801,463 | \$1,109,378 |
| Lincoln | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,178,778 | \$2,178,778 |
| Madison | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,292,613 | \$1,292,613 |
| McCone | \$4,795 | \$70 | \$0 | \$231 | \$0 | \$0 | \$701,031 | \$706,127 |
| Meagher | \$0 | \$0 | \$0 | \$0 | \$0 | \$454 | \$395,619 | \$396,073 |
| Mineral | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$718,808 | \$718,808 |
| Missoula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$17,054,188 | \$17,054,188 |
| Musselshell | \$252,192 | \$2,696 | \$3,696,323 | \$3,883,054 | \$0 | \$0 | \$682,100 | \$8,516,364 |
| Park | \$0 | \$0 | \$0 | \$0 | \$0 | \$127,832 | \$2,361,769 | \$2,489,601 |
| Petroleum | \$22,883 | \$439 | \$0 | \$9,333 | \$0 | \$0 | \$144,122 | \$176,777 |
| Phillips | \$1,033,169 | \$16,238 | \$0 | \$386,574 | \$0 | \$0 | \$823,745 | \$2,259,726 |
| Pondera | \$197,035 | \$2,587 | \$0 | \$1,036 | \$0 | \$0 | \$1,306,854 | \$1,507,512 |
| Powder River | \$7,414,191 | \$60,468 | \$0 | \$617,829 | \$0 | \$0 | \$635,362 | \$8,727,851 |
| Powell | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$821,984 | \$872,008 |
| Prairie | \$77,082 | \$175 | \$0 | \$27,686 | \$0 | \$0 | \$372,578 | \$523,346 |
| Ravalli | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,456,286 | \$3,639,800 |
| Richland | \$30,676,651 | \$63,432 | \$205,054 | \$217,126 | \$0 | \$0 | \$1,977,903 | \$33,988,149 |
| Roosevelt | \$6,436,371 | \$14,378 | \$0 | \$92,068 | \$0 | \$0 | \$1,681,961 | \$8,829,029 |
| Rosebud | \$327,173 | \$642 | \$3,370,721 | \$1,727,247 | \$0 | \$0 | \$4,203,433 | \$8,756,068 |
| Sheridan | \$1,776,685 | \$15,789 | \$0 | \$15,934 | \$0 | \$0 | \$1,455,426 | \$3,263,834 |
| Silver Bow | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,408,306 | \$5,709,896 | \$8,118,202 |
| Stillwater | \$84,569 | \$1,171 | \$0 | \$5,170 | \$0 | \$1,874,325 | \$1,646,666 | \$3,611,902 |
| Sweet Grass | \$409 | \$2 | \$0 | \$0 | \$0 | \$1,026,169 | \$712,591 | \$1,739,171 |
| Teton | \$104,661 | \$1,658 | \$0 | \$0 | \$0 | \$0 | \$1,155,356 | \$1,261,675 |
| Toole | \$853,608 | \$13,226 | \$0 | \$40,854 | \$0 | \$0 | \$1,583,453 | \$2,491,141 |
| Treasure | \$0 | \$0 | \$0 | \$233,274 | \$0 | \$0 | \$211,384 | \$444,658 |

Table 10.2 Shared Revenue by County - FY 2023 (continued)

| County | Oil and Natural Gas Tax | Oil and Gas Resource Account | Coal Gross Proceeds Tax | Federal Mineral Royalties | Bentonite Tax | Metalliferous Mines License Tax | Entitlement Share Payments | Total Shared Revenue |
|---------------|--------------------------------|-------------------------------------|--------------------------------|----------------------------------|----------------------|--|-----------------------------------|-----------------------------|
| Valley | \$241,039 | \$3,052 | \$0 | \$466,807 | \$0 | \$0 | \$1,208,516 | \$1,919,414 |
| Wheatland | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$433,991 | \$433,991 |
| Wibaux | \$1,284,894 | \$11,696 | \$0 | \$184,928 | \$0 | \$0 | \$502,962 | \$1,984,481 |
| Yellowstone | \$29,988 | \$411 | \$342,242 | \$0 | \$0 | \$0 | \$23,526,893 | \$23,899,534 |
| Total | \$65,979,810 | \$897,388 | \$11,623,664 | \$11,923,593 | \$701,341 | \$5,437,086 | \$153,414,372 | \$249,977,255 |

Table 10.3 Shared Revenue by County - FY 2024

| County | Oil and Natural Gas Tax | Oil and Gas Resource Account | Coal Gross Proceeds Tax | Federal Mineral Royalties | Bentonite Tax | Metalliferous Mines License Tax | Entitlement Share Payments | Total Shared Revenue |
|---------------|--------------------------------|-------------------------------------|--------------------------------|----------------------------------|----------------------|--|-----------------------------------|-----------------------------|
| Beaverhead | \$0 | \$0 | \$0 | \$542 | \$0 | \$0 | \$1,441,519 | \$1,442,061 |
| Big Horn | \$55,475 | \$1,730 | \$4,276,684 | \$1,971,061 | \$0 | \$0 | \$1,344,286 | \$7,649,235 |
| Blaine | \$985,445 | \$13,157 | \$0 | \$43,193 | \$0 | \$0 | \$1,106,865 | \$2,148,660 |
| Broadwater | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$991,104 | \$991,104 |
| Carbon | \$950,263 | \$10,052 | \$0 | \$168,939 | \$142,232 | \$0 | \$1,607,104 | \$2,878,589 |
| Carter | \$9,548 | \$146 | \$0 | \$3,836 | \$717,682 | \$0 | \$378,321 | \$1,109,533 |
| Cascade | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,337,711 | \$12,337,711 |
| Chouteau | \$24,178 | \$625 | \$0 | \$4,810 | \$0 | \$0 | \$1,722,754 | \$1,752,367 |
| Custer | \$0 | \$0 | \$0 | \$354 | \$0 | \$0 | \$2,380,060 | \$2,380,414 |
| Daniels | \$4,801 | \$48 | \$0 | \$0 | \$0 | \$0 | \$822,925 | \$827,774 |
| Dawson | \$1,348,613 | \$18,755 | \$0 | \$118,076 | \$0 | \$0 | \$2,620,170 | \$4,105,614 |
| Deer Lodge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,797,876 | \$1,797,876 |
| Fallon | \$8,427,592 | \$113,932 | \$0 | \$746,405 | \$0 | \$0 | \$970,843 | \$10,258,771 |
| Fergus | \$334 | \$10 | \$0 | \$1,135 | \$0 | \$0 | \$2,067,945 | \$2,069,424 |
| Flathead | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,717,976 | \$11,717,976 |
| Gallatin | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,664,617 | \$11,664,617 |
| Garfield | \$7,083 | \$118 | \$0 | \$1,423 | \$0 | \$0 | \$461,687 | \$470,310 |
| Glacier | \$704,601 | \$10,239 | \$0 | \$3,138 | \$0 | \$0 | \$1,726,318 | \$2,444,296 |
| Golden Valley | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$142,274 | \$142,274 |
| Granite | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,956 | \$684,919 | \$687,876 |
| Hill | \$100,198 | \$2,834 | \$0 | \$3,030 | \$0 | \$0 | \$3,063,703 | \$3,169,765 |
| Jefferson | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,588,462 | \$1,588,462 |
| Judith Basin | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$573,449 | \$573,449 |
| Lake | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,729,950 | \$2,729,950 |
| Lewis & Clark | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,719,007 | \$8,719,007 |
| Liberty | \$203,408 | \$3,244 | \$0 | \$3,990 | \$0 | \$0 | \$875,148 | \$1,085,790 |

Table 10.3 Shared Revenue by County - FY 2024 (continued)

| County | Oil and Natural Gas Tax | Oil and Gas Resource Account | Coal Gross Proceeds Tax | Federal Mineral Royalties | Bentonite Tax | Metalliferous Mines License Tax | Entitlement Share Payments | Total Shared Revenue |
|---------------|--------------------------------|-------------------------------------|--------------------------------|----------------------------------|----------------------|--|-----------------------------------|-----------------------------|
| Lincoln | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,259,059 | \$2,259,059 |
| Madison | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,344,339 | \$1,344,339 |
| McCone | \$2,146 | \$33 | \$0 | \$236 | \$0 | \$0 | \$755,880 | \$758,296 |
| Meagher | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,327 | \$418,566 | \$419,893 |
| Mineral | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$748,146 | \$748,146 |
| Missoula | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$17,886,799 | \$17,886,799 |
| Musselshell | \$245,003 | \$2,961 | \$9,212,167 | \$3,696 | \$0 | \$0 | \$714,226 | \$10,178,054 |
| Park | \$0 | \$0 | \$0 | \$0 | \$0 | \$212,293 | \$2,442,588 | \$2,654,881 |
| Petroleum | \$25,800 | \$587 | \$0 | \$8,128 | \$0 | \$0 | \$158,163 | \$192,678 |
| Phillips | \$307,475 | \$9,098 | \$0 | \$69,651 | \$0 | \$0 | \$872,383 | \$2,034,024 |
| Pondera | \$172,499 | \$2,746 | \$0 | \$1,022 | \$0 | \$0 | \$1,404,955 | \$1,561,589 |
| Powder River | \$5,710,029 | \$54,086 | \$0 | \$427,827 | \$0 | \$0 | \$650,727 | \$10,051,817 |
| Powell | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$841,291 | \$841,291 |
| Prairie | \$66,955 | \$965 | \$0 | \$18,177 | \$0 | \$0 | \$387,191 | \$477,345 |
| Ravalli | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,535,083 | \$3,535,083 |
| Richland | \$29,769,790 | \$411,279 | \$234,790 | \$221,363 | \$0 | \$0 | \$2,057,776 | \$34,932,653 |
| Roosevelt | \$8,336,027 | \$97,465 | \$0 | \$102,453 | \$0 | \$0 | \$1,734,525 | \$10,245,674 |
| Rosebud | \$296,357 | \$7,373 | \$2,285,730 | \$721,343 | \$0 | \$0 | \$4,251,429 | \$7,708,322 |
| Sanders | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,053,982 | \$2,053,982 |
| Sheridan | \$1,566,906 | \$15,295 | \$0 | \$13,733 | \$0 | \$0 | \$1,624,289 | \$3,220,223 |
| Silver Bow | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,450,327 | \$5,944,012 | \$8,394,339 |
| Stillwater | \$77,735 | \$1,193 | \$0 | \$5,039 | \$0 | \$1,695,856 | \$1,694,590 | \$3,474,414 |
| Sweet Grass | \$0 | \$0 | \$0 | \$0 | \$0 | \$797,242 | \$736,670 | \$1,533,912 |
| Teton | \$107,485 | \$2,062 | \$0 | \$0 | \$0 | \$0 | \$1,214,137 | \$1,323,684 |
| Toole | \$660,618 | \$10,997 | \$0 | \$32,812 | \$0 | \$0 | \$1,719,617 | \$2,424,043 |
| Treasure | \$0 | \$0 | \$0 | \$134,350 | \$0 | \$0 | \$225,135 | \$359,485 |

Table 10.3 Shared Revenue by County - FY 2024 (continued)

| County | Oil and Natural Gas Tax | Oil and Gas Resource Account | Coal Gross Proceeds Tax | Federal Mineral Royalties | Bentonite Tax | Metalliferous Mines License Tax | Entitlement Share Payments | Total Shared Revenue |
|---------------|--------------------------------|-------------------------------------|--------------------------------|----------------------------------|----------------------|--|-----------------------------------|-----------------------------|
| Valley | \$173,418 | \$2,592 | \$0 | \$14,388 | \$0 | \$0 | \$1,286,001 | \$1,476,400 |
| Wheatland | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$457,419 | \$457,419 |
| Wibaux | \$1,125,608 | \$11,998 | \$0 | \$134,925 | \$0 | \$0 | \$519,041 | \$1,791,572 |
| Yellowstone | \$25,304 | \$389 | \$3,617,151 | \$0 | \$0 | \$0 | \$24,680,534 | \$28,323,378 |
| Total | \$61,490,692 | \$1,066,295 | \$20,942,169 | \$5,357,555 | \$859,914 | \$5,160,002 | \$161,172,491 | \$256,424,936 |

Bentonite Tax

Bentonite Revenue

Revenue is distributed according to a statutory formula (15-39-110, MCA). Two counties produce bentonite: Carbon and Carter.

Table 10.4 Bentonite Distribution

| County | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
|---------------|------------------|------------------|------------------|--------------------|
| Carbon | \$96,070 | \$126,983 | \$292,891 | \$320,409 |
| Carter | \$362,019 | \$338,238 | \$408,450 | \$1,391,842 |
| Total | \$458,089 | \$465,221 | \$701,341 | \$1,712,250 |

Coal Gross Proceeds

Unlike the other revenue sources in this section, coal gross proceeds are collected by the counties. The Department of Revenue certifies the gross proceeds of the mine, and the county collects the tax and remits part of this revenue back to the state. Revenue from coal gross proceeds is distributed to taxing authorities in the same proportion as it was in Fiscal Year 1990 (15-23-703, MCA). Coal gross proceeds are currently allocated in five counties.

Table 10.5 Coal Gross Proceeds Distribution

| County | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
|---------------|---------------------|--------------------|---------------------|---------------------|
| Big Horn | \$4,292,678 | \$3,349,375 | \$4,536,800 | \$4,276,684 |
| Musselshell | \$3,068,908 | \$1,154,750 | \$3,696,323 | \$9,212,167 |
| Richland | \$205,054 | \$234,790 | \$98,768 | \$21,791 |
| Rosebud | \$3,370,721 | \$2,285,730 | \$2,949,531 | \$3,814,376 |
| Yellowstone | \$725,710 | \$1,481,610 | \$342,242 | \$3,617,151 |
| Total | \$11,663,072 | \$8,505,255 | \$11,623,664 | \$20,942,169 |

Federal Mineral Royalties

Twenty-five percent of the revenue received by the state for federal mineral royalties is allocated to local governments. It is distributed based on mineral production in each county. (17-3-240, MCA)

Table 10.6 Federal Mineral Royalties Distribution

| County | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
|---------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Beaverhead | \$494 | \$494 | \$0 | \$991 | \$531 | \$542 |
| Big Horn | \$2,953,182 | \$2,172,795 | \$1,892,598 | \$1,224,079 | \$2,390,007 | \$1,971,061 |
| Blaine | \$34,603 | \$35,369 | \$38,557 | \$21,659 | \$40,736 | \$43,193 |
| Broadwater | \$0 | \$0 | \$0 | \$0 | \$195,923 | \$168,939 |
| Carbon | \$139,042 | \$167,674 | \$124,510 | \$65,405 | \$11,707 | \$3,836 |
| Carter | \$10,490 | \$10,667 | \$9,522 | \$6,107 | \$3,770 | \$4,810 |
| Cascade | \$0 | \$0 | \$0 | \$0 | \$273 | \$354 |
| Chouteau | \$3,292 | \$3,227 | \$4,405 | \$1,145 | \$0 | \$0 |
| Custer | \$13,750 | \$370 | \$190 | \$191 | \$159,132 | \$118,076 |
| Daniels | \$479 | \$554 | \$459 | \$407 | \$1,023,673 | \$746,405 |
| Dawson | \$133,708 | \$172,981 | \$206,261 | \$82,046 | \$408 | \$1,135 |
| Deer Lodge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fallon | \$636,332 | \$1,004,898 | \$574,838 | \$483,667 | \$2,260 | \$1,423 |
| Fergus | \$729 | \$741 | \$1,057 | \$653 | \$3,163 | \$3,138 |
| Flathead | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gallatin | \$63 | \$63 | \$63 | \$0 | \$4,062 | \$3,030 |
| Garfield | \$6,763 | \$1,429 | \$1,111 | \$622 | \$11,765 | \$3,990 |
| Glacier | \$3,341 | \$8,157 | \$3,034 | \$821 | \$231 | \$236 |
| Golden Valley | \$74.81 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Granite | \$0 | \$0 | \$0 | \$0 | \$3,883,054 | \$3,696 |
| Hill | \$3,593 | \$2,910 | \$3,613 | \$3,001 | \$0 | \$0 |
| Jefferson | \$0 | \$0 | \$0 | \$0 | \$9,333 | \$8,128 |
| Judith Basin | \$0 | \$0 | \$0 | \$0 | \$386,574 | \$69,651 |
| Lake | \$0 | \$0 | \$0 | \$0 | \$531 | \$542 |
| Lewis & Clark | \$0 | \$0 | \$0 | \$0 | \$2,390,007 | \$1,971,061 |
| Liberty | \$4,560 | \$65,495 | \$0 | \$3,087 | \$40,736 | \$43,193 |
| Lincoln | \$0 | \$0 | \$0 | \$0 | \$195,923 | \$168,939 |
| Madison | \$0 | \$0 | \$0 | \$0 | \$11,707 | \$3,836 |
| McCone | \$1,645 | \$1,358 | \$1,159 | \$1,068 | \$3,770 | \$4,810 |
| Meagher | \$0 | \$0 | \$56.02 | \$0 | \$273 | \$354 |
| Mineral | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Missoula | \$0 | \$0 | \$0 | \$0 | \$159,132 | \$118,076 |

Table 10.6 Federal Mineral Royalties Distribution (continued)

| County | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
|--------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| Missoula | \$0 | \$0 | \$0 | \$0 | \$159,132 | \$118,076 |
| Musselshell | \$13,969 | \$214,463 | \$294,973 | \$201,598 | \$1,023,673 | \$746,405 |
| Park | \$268 | \$115 | \$408 | \$0 | \$408 | \$1,135 |
| Petroleum | \$3,285 | \$5,274 | \$4,763 | \$4,882 | \$0 | \$0 |
| Phillips | \$494 | \$494 | \$0 | \$991 | \$2,260 | \$1,423 |
| Pondera | \$3,426 | \$0 | \$1,414 | \$1,164 | \$1,059 | \$1,022 |
| Powder River | \$220,202 | \$271,395 | \$366,237 | \$467,987 | \$456,963 | \$427,827 |
| Powell | \$3 | \$3 | \$0 | \$0 | \$0 | \$34,165 |
| Prairie | \$30,896 | \$32,306 | \$33,962 | \$37,067 | \$27,686 | \$293,696 |
| Ravalli | \$0 | \$0 | \$0 | \$0 | \$0 | \$242,526 |
| Richland | \$266,541 | \$229,860 | \$182,925 | \$248,659 | \$217,126 | \$871,432 |
| Roosevelt | \$0 | \$163,390 | \$77,291 | \$152,715 | \$92,068 | \$13,733 |
| Rosebud | \$1,638,466 | \$1,823,378 | \$1,379,457 | \$1,532,661 | \$1,727,247 | \$5,039 |
| Sanders | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sheridan | \$7,373 | \$10,632 | \$9,633 | \$10,106 | \$8,343 | \$32,812 |
| Silver Bow | \$157 | \$151 | \$0 | \$0 | \$0 | \$134,350 |
| Stillwater | \$2,488 | \$401 | \$784 | \$384 | \$1,983 | \$14,388 |
| Sweet Grass | \$4 | \$0.55 | \$155 | \$452 | \$0 | \$0 |
| Teton | \$265 | \$26 | \$0 | \$0 | \$0 | \$134,925 |
| Toole | \$28,243 | \$33,853 | \$31,974 | \$41,599 | \$59,600 | \$1,022 |
| Treasure | \$103,242 | \$23,841 | \$399 | \$324 | \$322 | \$427,827 |
| Valley | \$4,435 | \$734 | \$14,224 | \$27,184 | \$9,050 | \$34,165 |
| Wheatland | \$27 | \$28 | \$98 | \$98 | \$98 | \$293,696 |
| Wibaux | \$122,851 | \$123,967 | \$138,655 | \$140,998 | \$107,549 | \$242,526 |
| Yellowstone | \$53 | \$58 | \$52 | \$52 | \$43 | \$871,432 |
| Total | \$5,474,714 | \$5,489,000 | \$6,491,282 | \$6,731,148 | \$11,923,593 | \$5,357,555 |

Metalliferous Mines License Tax

Of this revenue, 35 percent is distributed to the counties in which the mine is located or that is experiencing fiscal impacts from the mine, as indicated by an economic impact study (15-37-117, MCA). See the metalliferous mines license tax section of the Natural Resources chapter for more information.

Table 10.7 Metalliferous Mines Distribution

| County | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|--------------|--------------------|--------------------|--------------------|--------------------|
| Broadwater | \$18 | \$18 | \$0 | \$0 |
| Silver Bow | \$0 | \$1,142 | \$0 | \$2,956 |
| Granite | \$2,449 | \$1,784 | \$454 | \$0 |
| Jefferson | \$978 | \$0 | \$348 | \$1,327 |
| Meagher | \$639,981 | \$476,667 | \$302,396 | \$212,293 |
| Park | \$2,059,490 | \$2,285,457 | \$2,408,306 | \$2,450,327 |
| Stillwater | \$4,427,344 | \$3,504,598 | \$1,874,325 | \$1,695,856 |
| Sweet Grass | \$2,066,386 | \$1,740,608 | \$1,026,169 | \$797,242 |
| Total | \$8,882,303 | \$5,724,816 | \$5,437,086 | \$5,160,002 |

Oil and Natural Gas Production

Each county receives a fixed percentage of tax revenue from oil and natural gas production in that county. The percentage is based on the allocation under the pre-2003 system, which distributed revenue based on mill levies. In Fiscal Year 2024, counties received 48 percent of total oil and natural gas tax revenue.

Within each county, revenue is allocated to school districts, county-wide school funds, and the county in proportions based on pre-2003 distributions. Recent legislatures have made changes to how the school portion of this tax revenue is distributed; see the Oil and Gas Tax section of the Natural Resources chapter for further information.

Most of Montana’s oil and gas production occurs in the eastern counties, which provides them larger distributions. Richland County alone traditionally receives almost half of total oil and natural gas county distributions.

Oil and Natural Gas Resource Distribution Account

In addition to production tax revenue from oil and gas production, cities and towns receive revenue from the Oil and Gas Natural Resource Distribution Account. This tax rate is the difference between 0.3 percent of total oil and gas revenue and the rate set by the Board of Oil and Gas Conservation to fund its operations, up to 0.08 percent. The account distributes money to the counties where production occurred, and the counties are responsible for distributing money to their incorporated cities based on relative population size. There have been periods in recent years when the Board of Oil and Gas Conservation uses the full 0.3 percent for its operations, meaning there is no revenue to be distributed for the Oil and Gas Natural Resource Distribution Account during these time periods.

Table 10.8 and 10.9 show the distribution of oil and gas production revenue by county and the distribution of the Oil and Gas Natural Resource Distribution Account by county over the past four years.

Table 10.8 Oil and Natural Gas Distribution

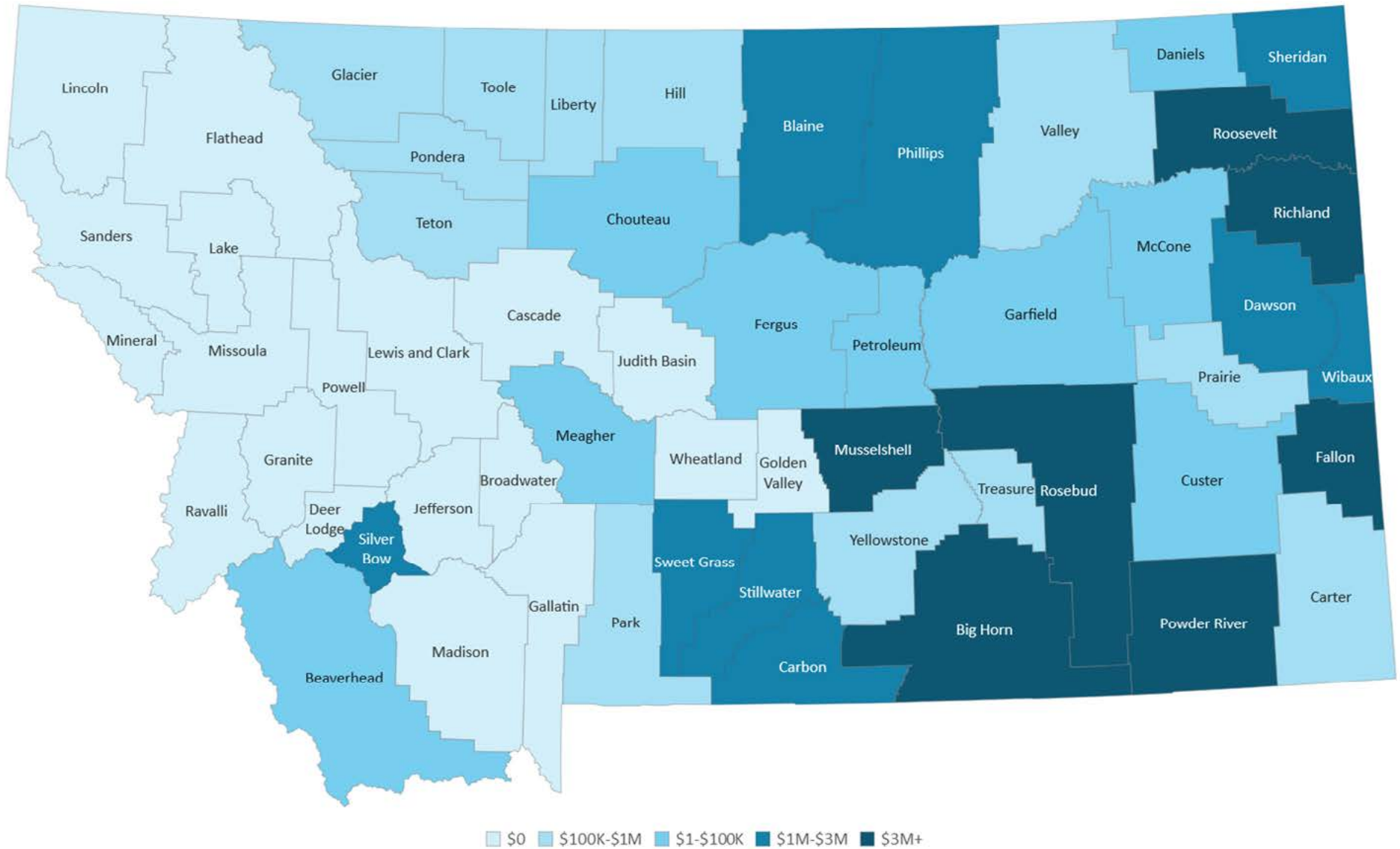
| County | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|---------------|---------------------|---------------------|---------------------|---------------------|
| Big Horn | \$27,196 | \$79,876 | \$53,475 | \$55,475 |
| Blaine | \$723,070 | \$1,420,223 | \$1,148,588 | \$985,445 |
| Carbon | \$736,106 | \$1,400,426 | \$1,111,801 | \$950,263 |
| Carter | \$22,358 | \$38,995 | \$28,252 | \$9,548 |
| Chouteau | \$44,766 | \$98,739 | \$62,121 | \$24,178 |
| Custer | \$0 | \$0 | \$0 | \$0 |
| Daniels | \$11,656 | \$22,456 | \$36,799 | \$4,801 |
| Dawson | \$933,980 | \$1,707,554 | \$1,618,075 | \$1,348,613 |
| Fallon | \$6,445,455 | \$11,339,303 | \$9,786,098 | \$8,427,592 |
| Fergus | \$580 | \$1,363 | \$836 | \$334 |
| Garfield | \$9,943 | \$24,443 | \$9,451 | \$7,083 |
| Glacier | \$464,366 | \$1,047,648 | \$771,357 | \$704,601 |
| Golden Valley | \$4,987 | \$3,370 | \$0 | \$0 |
| Hill | \$181,722 | \$393,763 | \$245,976 | \$100,198 |
| Liberty | \$180,158 | \$383,734 | \$289,587 | \$203,408 |
| McCone | \$519 | \$3,459 | \$4,795 | \$2,146 |
| Musselshell | \$207,836 | \$365,208 | \$252,192 | \$245,003 |
| Petroleum | \$10,358 | \$34,639 | \$22,883 | \$25,800 |
| Phillips | \$730,727 | \$1,044,613 | \$1,033,169 | \$307,475 |
| Pondera | \$68,686 | \$279,672 | \$197,035 | \$172,499 |
| Powder River | \$5,233,452 | \$9,008,525 | \$7,414,191 | \$5,710,029 |
| Prairie | \$41,742 | \$71,012 | \$77,082 | \$66,955 |
| Richland | \$17,315,153 | \$32,007,446 | \$30,676,651 | \$29,769,790 |
| Roosevelt | \$4,393,527 | \$8,311,232 | \$6,436,371 | \$8,336,027 |
| Rosebud | \$177,400 | \$442,447 | \$327,173 | \$296,357 |
| Sheridan | \$1,216,907 | \$2,218,269 | \$1,776,685 | \$1,566,906 |
| Stillwater | \$48,972 | \$102,458 | \$84,569 | \$77,735 |
| Sweet Grass | \$349 | \$924 | \$409 | \$0 |
| Teton | \$59,464 | \$131,875 | \$104,661 | \$107,485 |
| Toole | \$377,988 | \$949,941 | \$853,608 | \$660,618 |
| Valley | \$105,621 | \$240,206 | \$241,039 | \$173,418 |
| Wibaux | \$747,897 | \$1,365,192 | \$1,284,894 | \$1,125,608 |
| Yellowstone | \$8,110 | \$30,767 | \$29,988 | \$25,304 |
| Total | \$40,531,049 | \$74,569,778 | \$65,979,810 | \$61,490,692 |

Table 10.9 Oil and Natural Gas Resource Distribution Account

| County | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|---------------|------------------|------------------|------------------|--------------------|
| Big Horn | \$958 | \$1,749 | \$1,533 | \$1,730 |
| Blaine | \$2,784 | \$17,312 | \$15,589 | \$13,157 |
| Carbon | \$124 | \$11,267 | \$10,206 | \$10,052 |
| Carter | \$81 | \$477 | \$339 | \$146 |
| Chouteau | \$286 | \$1,451 | \$1,282 | \$625 |
| Custer | \$0 | \$0 | \$0 | \$0 |
| Daniels | \$32 | \$499 | \$375 | \$48 |
| Dawson | \$2,762 | \$18,009 | \$15,357 | \$18,755 |
| Fallon | \$20,851 | \$129,333 | \$112,055 | \$113,932 |
| Fergus | \$4 | \$20 | \$18 | \$10 |
| Garfield | \$29 | \$299 | \$141 | \$118 |
| Glacier | \$1,332 | \$12,414 | \$10,781 | \$10,239 |
| Hill | \$1,184 | \$5,953 | \$5,050 | \$2,834 |
| Liberty | \$627 | \$4,853 | \$6,563 | \$3,244 |
| McCone | \$0 | \$47 | \$70 | \$33 |
| Musselshell | \$550 | \$3,330 | \$2,696 | \$2,961 |
| Petroleum | \$103 | \$606 | \$439 | \$587 |
| Phillips | \$3,413 | \$18,417 | \$16,238 | \$9,098 |
| Pondera | \$404 | \$3,365 | \$2,587 | \$2,746 |
| Powder River | \$12,101 | \$75,782 | \$60,468 | \$54,086 |
| Prairie | \$175 | \$965 | \$1,129 | \$1,169 |
| Richland | \$63,432 | \$411,279 | \$497,165 | \$606,704 |
| Roosevelt | \$14,378 | \$97,465 | \$85,330 | \$165,875 |
| Rosebud | \$642 | \$7,373 | \$4,973 | \$3,621 |
| Sheridan | \$2,990 | \$19,832 | \$15,789 | \$15,295 |
| Stillwater | \$193 | \$1,260 | \$1,171 | \$1,193 |
| Sweet Grass | \$1 | \$5 | \$2 | \$0 |
| Teton | \$288 | \$1,876 | \$1,658 | \$2,062 |
| Toole | \$2,134 | \$13,500 | \$13,226 | \$10,997 |
| Valley | \$567 | \$3,448 | \$3,052 | \$2,592 |
| Wibaux | \$1,937 | \$12,741 | \$11,696 | \$11,998 |
| Yellowstone | \$12 | \$448 | \$411 | \$389 |
| Yellowstone | \$8,110 | \$30,767 | \$29,988 | \$30,767 |
| Total | \$134,369 | \$875,374 | \$897,388 | \$1,066,295 |

Figure 10.1 shows total natural resource revenue shared with local governments for Fiscal Year 2024.

Figure 10.1 FY 2024 Total Natural Resource Shared Revenue by County



Entitlement Share Payments

The Entitlement Share Payment is an annual payment from the state to local governments to provide funding for loss of revenue due to legislative action. It was enacted with HB 124 (2001). As described in law:

15-1-121(1), MCA – “each local government is entitled to an annual amount that is the replacement for revenue received by local governments for diminishment of property tax base and various earmarked fees and other revenue that [...] were consolidated to provide aggregation of certain reimbursements, fees, tax collections, and other revenue in the state treasury with each local government’s share.”

Prior to Fiscal Year 2002, revenue from motor vehicle fees, gaming, taxes on alcohol, the financial institutions tax, and a variety of other revenue sources were collected by or shared with local governments. After Fiscal Year 2002, this revenue was distributed to the state. The state also assumed the full costs of public assistance and district courts. Prior to this, local governments shared in this cost. The sum of the gain and loss to each specific local government was the basis of their Entitlement Share Payment.

A growth factor is applied to the Entitlement Share Payments every year. This is calculated using the formula described in 15-1-121(4), MCA, and is based on three years of revenue from:

- vehicle, boat, and aircraft fees
- gaming revenue
- beer, wine, and liquor revenue
- individual income tax
- corporate income tax

The maximum growth factor is 1.03 (or a rate of 3 percent) for counties, 1.0325 for consolidated local governments, and 1.035 for cities and towns. Growth factors are not applied to payments to Tax Increment Finance districts.

The growth factors are not applied to each local government’s individual Entitlement Share Payment. Instead, the county growth factor is applied to the sum of all the counties’ Entitlement Share Payments; the city/town growth factor applies to the sum of all the cities’ and towns’ Entitlement Share Payments; and the consolidated local governments’ growth factor applies to the sum of all the consolidated local government Entitlement Share Payments.

Half of the total growth is then distributed to each individual local government, based on population, and the other half is distributed based on the previous year’s Entitlement Share Payment.

The functional outcome of this formula is to shift payment growth towards areas experiencing higher population growth while also carrying forward previous payment growth amounts.

Legislation has also changed the amount distributed to Entitlement Share Payments.

2011-2013 The legislature reduced tax rates on Class 8 property (business equipment) and increased the Entitlement Share Payments to compensate for reduced local property taxable value.

2015 The legislature reduced the pool of money to be grown by \$1,049,904 for the Fiscal Year 2016 calculation.

2017 The legislature prescribed a growth factor of 1.005 for Fiscal Year 2018 and 1.0187 for 2019, with the stipulation that the entitlement share for Fiscal Year 2020 would be calculated as if normal growth factors have been applied in Fiscal Years 2018 and 2019 (HB 565 in 2017). This legislative session also changed the entitlement share growth factor calculation for the Class 8 reimbursement to half the rate of inflation of the prior three years.

2021 The legislature increased the exemption for Class 8 business equipment from \$100,000 to \$300,000 and increased the Entitlement Share Payments to compensate for reduced local property tax revenue (HB 303). This legislation

2023 The legislature mimics HB 303 from 2021, further increased the exemption for Class 8 business equipment from \$300,000 to \$1,000,000 and increased the Entitlement Share Payments to compensate for reduced local property tax revenue (HB 212) and increased the school funding formula to compensate local school districts. These reimbursements do not grow over time.

In the current year, Fiscal Year 2025, total Entitlement Share Payments are \$166,656,387. The following tables show four years of payments.

Table 10.10 Oil and Natural Gas Resource Distribution Account

| County | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|---------------|-------------|-------------|-------------|-------------|
| Beaverhead | \$649,893 | \$675,452 | \$708,230 | \$743,430 |
| Big Horn | \$306,918 | \$345,804 | \$421,784 | \$492,355 |
| Blaine | \$556,800 | \$567,272 | \$652,833 | \$667,995 |
| Broadwater | \$611,329 | \$625,032 | \$658,569 | \$680,245 |
| Carbon | \$782,143 | \$806,074 | \$835,139 | \$863,568 |
| Carter | \$283,276 | \$292,821 | \$302,613 | \$311,903 |
| Cascade | \$1,831,633 | \$1,909,085 | \$2,116,115 | \$2,223,527 |
| Chouteau | \$1,231,309 | \$1,251,351 | \$1,366,958 | \$1,395,325 |
| Custer | \$774,073 | \$800,787 | \$854,820 | \$889,426 |
| Daniels | \$581,694 | \$617,018 | \$651,661 | \$728,813 |
| Dawson | \$1,602,800 | \$1,657,328 | \$1,733,860 | \$1,806,455 |
| Fallon | \$599,745 | \$625,180 | \$645,357 | \$665,730 |
| Fergus | \$764,559 | \$780,183 | \$859,629 | \$881,925 |
| Flathead | \$5,407,188 | \$5,560,657 | \$5,818,504 | \$5,999,940 |
| Gallatin | \$3,825,849 | \$3,963,467 | \$4,262,649 | \$4,429,014 |
| Garfield | \$369,675 | \$385,834 | \$408,935 | \$422,773 |
| Glacier | \$907,712 | \$932,136 | \$1,008,272 | \$1,033,258 |
| Golden Valley | \$90,854 | \$94,627 | \$99,297 | \$105,110 |
| Granite | \$459,046 | \$473,758 | \$490,136 | \$509,395 |
| Hill | \$1,138,848 | \$1,163,211 | \$1,274,311 | \$1,305,820 |
| Jefferson | \$1,071,168 | \$1,100,216 | \$1,137,374 | \$1,171,965 |
| Judith Basin | \$441,195 | \$448,388 | \$471,689 | \$480,666 |
| Lake | \$1,348,813 | \$1,395,210 | \$1,456,578 | \$1,513,676 |
| Lewis & Clark | \$2,691,923 | \$2,777,226 | \$2,928,388 | \$3,032,522 |
| Liberty | \$659,390 | \$669,727 | \$738,404 | \$754,626 |
| Lincoln | \$1,163,266 | \$1,193,251 | \$1,242,098 | \$1,278,019 |
| Madison | \$954,530 | \$979,972 | \$1,019,889 | \$1,051,195 |
| McCone | \$570,839 | \$599,249 | \$649,483 | \$698,927 |
| Meagher | \$227,737 | \$231,903 | \$249,189 | \$254,621 |
| Mineral | \$438,758 | \$449,065 | \$469,859 | \$483,110 |
| Missoula | \$5,943,449 | \$6,115,742 | \$6,471,518 | \$6,683,997 |
| Musselshell | \$344,735 | \$353,917 | \$375,475 | \$386,136 |
| Park | \$887,563 | \$915,992 | \$949,586 | \$981,400 |
| Petroleum | \$106,711 | \$113,986 | \$127,010 | \$131,191 |
| Phillips | \$423,482 | \$451,852 | \$488,229 | \$535,238 |
| Pondera | \$832,319 | \$846,741 | \$927,678 | \$948,721 |

Table 10.10 Oil and Natural Gas Resource Distribution Account (continued)

| County | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|---------------|---------------------|---------------------|---------------------|---------------------|
| Powder River | \$525,906 | \$548,994 | \$561,527 | \$587,584 |
| Powell | \$342,187 | \$357,597 | \$374,560 | \$393,720 |
| Prairie | \$289,695 | \$298,521 | \$321,491 | \$333,837 |
| Ravalli | \$1,909,702 | \$1,965,468 | \$2,059,327 | \$2,123,735 |
| Richland | \$997,476 | \$1,048,017 | \$1,149,840 | \$1,220,809 |
| Roosevelt | \$962,571 | \$1,028,818 | \$1,138,404 | \$1,223,376 |
| Rosebud | \$2,905,259 | \$2,958,812 | \$3,026,122 | \$3,084,742 |
| Sanders | \$1,267,602 | \$1,296,498 | \$1,337,277 | \$1,370,372 |
| Sheridan | \$996,479 | \$1,066,761 | \$1,223,102 | \$1,348,805 |
| Stillwater | \$1,112,189 | \$1,140,027 | \$1,173,373 | \$1,205,140 |
| Sweet Grass | \$444,284 | \$460,510 | \$475,759 | \$493,860 |
| Teton | \$757,734 | \$772,345 | \$817,151 | \$837,388 |
| Toole | \$919,690 | \$937,079 | \$1,044,242 | \$1,066,965 |
| Treasure | \$166,157 | \$172,363 | \$184,685 | \$194,149 |
| Valley | \$486,598 | \$517,742 | \$567,748 | \$616,853 |
| Wheatland | \$230,368 | \$236,743 | \$253,694 | \$260,501 |
| Wibaux | \$377,269 | \$388,350 | \$401,265 | \$414,196 |
| Yellowstone | \$5,091,154 | \$5,285,108 | \$5,671,317 | \$5,934,189 |
| Total | \$60,663,540 | \$62,649,266 | \$66,653,002 | \$69,252,238 |

Table 10.11 City/Town Entitlement Share Payment

| County | City/Town | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|------------|----------------|-------------|-------------|-------------|--------------|
| Beaverhead | Dillon | \$653,827 | \$675,831 | \$703,043 | \$726,201 |
| Beaverhead | Lima | \$28,121 | \$29,146 | \$30,247 | \$31,296 |
| Big Horn | Hardin | \$829,923 | \$853,200 | \$881,586 | \$906,921 |
| Big Horn | Lodge Grass | \$32,407 | \$34,017 | \$35,675 | \$37,300 |
| Blaine | Chinook | \$263,479 | \$270,955 | \$278,691 | \$286,421 |
| Blaine | Harlem | \$165,121 | \$169,821 | \$175,341 | \$180,280 |
| Broadwater | Townsend | \$311,473 | \$322,138 | \$332,536 | \$343,688 |
| Carbon | Bearcreek | \$6,530 | \$6,848 | \$7,196 | \$7,580 |
| Carbon | Bridger | \$194,717 | \$200,055 | \$205,498 | \$211,179 |
| Carbon | Fromberg | \$41,483 | \$43,316 | \$45,079 | \$46,871 |
| Carbon | Joliet | \$57,169 | \$59,733 | \$62,276 | \$64,843 |
| Carbon | Red Lodge | \$425,184 | \$438,185 | \$451,915 | \$466,400 |
| Carter | Ekalaka | \$71,335 | \$73,426 | \$75,708 | \$77,987 |
| Cascade | Belt | \$121,134 | \$124,570 | \$128,031 | \$131,543 |
| Cascade | Cascade | \$94,950 | \$98,209 | \$101,382 | \$170,904 |
| Cascade | Great Falls | \$9,242,059 | \$9,541,810 | \$9,929,128 | \$10,264,301 |
| Cascade | Neihart | \$6,298 | \$6,522 | \$6,740 | \$6,961 |
| Chouteau | Big Sandy | \$80,059 | \$82,768 | \$86,318 | \$89,261 |
| Chouteau | Fort Benton | \$221,470 | \$229,185 | \$237,047 | \$246,067 |
| Chouteau | Geraldine | \$23,999 | \$25,007 | \$25,948 | \$26,901 |
| Custer | Ismay | \$1,717 | \$1,791 | \$1,870 | \$1,952 |
| Custer | Miles City | \$1,416,447 | \$1,459,968 | \$1,511,612 | \$1,558,756 |
| Daniels | Flaxville | \$8,280 | \$8,577 | \$8,876 | \$9,173 |
| Daniels | Scobey | \$152,052 | \$157,133 | \$162,388 | \$167,822 |
| Dawson | Glendive | \$811,013 | \$836,784 | \$868,315 | \$896,497 |
| Dawson | Richey | \$16,598 | \$17,276 | \$17,994 | \$18,709 |
| Fallon | Baker | \$285,353 | \$296,252 | \$306,772 | \$316,586 |
| Fallon | Plevna | \$17,349 | \$17,983 | \$18,714 | \$19,454 |
| Fergus | Denton | \$36,719 | \$37,896 | \$39,447 | \$40,641 |
| Fergus | Grass Range | \$12,498 | \$12,963 | \$13,473 | \$13,982 |
| Fergus | Lewistown | \$1,031,027 | \$1,062,655 | \$1,096,727 | \$1,130,717 |
| Fergus | Moore | \$22,962 | \$23,853 | \$26,530 | \$27,490 |
| Fergus | Winifred | \$17,149 | \$17,907 | \$18,649 | \$19,393 |
| Flathead | Columbia Falls | \$786,515 | \$814,713 | \$842,387 | \$871,068 |
| Flathead | Kalispell | \$3,459,413 | \$3,577,959 | \$3,734,232 | \$3,873,784 |
| Flathead | Whitefish | \$942,821 | \$979,667 | \$1,019,352 | \$1,059,767 |
| Gallatin | Belgrade | \$891,086 | \$931,100 | \$983,339 | \$1,030,217 |

Table 10.11 City/Town Entitlement Share Payment (continued)

| County | City/Town | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|---------------|-----------------------|-------------|-------------|--------------|--------------|
| Gallatin | Bozeman | \$5,021,986 | \$5,228,938 | \$5,535,506 | \$5,777,410 |
| Gallatin | West Yellowstone | \$313,373 | \$321,972 | \$331,342 | \$340,129 |
| Garfield | Jordan | \$49,020 | \$50,997 | \$52,751 | \$54,703 |
| Glacier | Browning | \$678,445 | \$697,247 | \$718,046 | \$737,946 |
| Glacier | Cut Bank | \$12,045 | \$12,696 | \$13,293 | \$13,994 |
| Golden Valley | Lavina | \$27,537 | \$28,571 | \$29,683 | \$30,725 |
| Golden Valley | Ryegate | \$46,217 | \$47,793 | \$49,638 | \$51,205 |
| Granite | Drummond | \$135,749 | \$140,233 | \$145,145 | \$149,909 |
| Granite | Philipsburg | \$1,661,072 | \$1,712,557 | \$1,774,935 | \$1,827,787 |
| Hill | Havre | \$12,822 | \$13,309 | \$14,457 | \$14,999 |
| Hill | Hingham | \$185,528 | \$191,944 | \$198,451 | \$205,099 |
| Jefferson | Boulder | \$198,585 | \$204,767 | \$210,857 | \$217,170 |
| Jefferson | Whitehall | \$31,965 | \$33,062 | \$34,106 | \$35,152 |
| Judith Basin | Hobson | \$63,384 | \$65,396 | \$67,654 | \$69,827 |
| Judith Basin | Stanford | \$732,015 | \$757,453 | \$785,744 | \$813,518 |
| Lake | Polson | \$369,527 | \$381,343 | \$395,166 | \$408,988 |
| Lake | Ronan | \$67,325 | \$70,749 | \$74,247 | \$77,531 |
| Lake | St. Ignatius | \$640,124 | \$657,556 | \$674,485 | \$694,682 |
| Lewis & Clark | East Helena | \$4,708,994 | \$4,869,178 | \$5,068,421 | \$5,243,168 |
| Lewis & Clark | Helena | \$127,469 | \$131,736 | \$136,744 | \$141,184 |
| Liberty | Chester | \$143,742 | \$149,628 | \$155,748 | \$162,267 |
| Lincoln | Eureka | \$602,656 | \$619,913 | \$638,845 | \$658,143 |
| Lincoln | Libby | \$20,135 | \$20,868 | \$21,426 | \$22,015 |
| Lincoln | Rexford | \$180,195 | \$185,681 | \$191,505 | \$197,167 |
| Lincoln | Troy | \$313,373 | \$321,972 | \$331,342 | \$340,129 |
| Madison | Ennis | \$155,303 | \$160,585 | \$166,309 | \$171,716 |
| Madison | Sheridan | \$69,561 | \$72,585 | \$75,685 | \$85,474 |
| Madison | Twin Bridges | \$46,807 | \$48,640 | \$50,531 | \$52,339 |
| Madison | Virginia City | \$29,778 | \$30,832 | \$31,924 | \$33,058 |
| McCone | Circle | \$98,367 | \$101,782 | \$106,397 | \$111,692 |
| Meagher | White Sulphur Springs | \$158,812 | \$163,716 | \$169,376 | \$174,583 |
| Mineral | Alberton | \$71,107 | \$73,443 | \$75,973 | \$78,600 |
| Mineral | Superior | \$190,888 | \$196,300 | \$202,314 | \$208,142 |
| Missoula | Missoula | \$9,588,884 | \$9,937,429 | \$10,401,892 | \$10,586,963 |
| Musselshell | Melstone | \$14,425 | \$14,913 | \$15,644 | \$16,280 |
| Musselshell | Roundup | \$303,467 | \$313,270 | \$323,108 | \$333,629 |

Table 10.11 City/Town Entitlement Share Payment (continued)

| County | City/Town | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|--------------|----------------|-------------|-------------|-------------|-------------|
| Park | Clyde Park | \$46,160 | \$47,705 | \$49,363 | \$51,056 |
| Park | Livingston | \$1,292,759 | \$1,333,632 | \$1,379,199 | \$1,425,607 |
| Petroleum | Winnett | \$29,211 | \$30,136 | \$31,153 | \$32,202 |
| Phillips | Dodson | \$17,278 | \$17,853 | \$18,503 | \$19,133 |
| Phillips | Malta | \$317,261 | \$327,780 | \$338,539 | \$349,681 |
| Phillips | Saco | \$25,390 | \$26,261 | \$27,113 | \$27,979 |
| Pondera | Conrad | \$389,794 | \$402,421 | \$416,425 | \$430,264 |
| Pondera | Valier | \$55,655 | \$57,691 | \$60,853 | \$63,339 |
| Powder River | Broadus | \$83,824 | \$86,369 | \$89,200 | \$91,907 |
| Powell | Deer Lodge | \$499,104 | \$514,410 | \$531,134 | \$547,912 |
| Prairie | Terry | \$97,496 | \$100,697 | \$104,055 | \$107,607 |
| Ravalli | Darby | \$171,960 | \$176,906 | \$182,129 | \$187,418 |
| Ravalli | Hamilton | \$1,163,255 | \$1,195,132 | \$1,230,212 | \$1,264,896 |
| Ravalli | Pinesdale | \$47,750 | \$51,025 | \$53,943 | \$56,981 |
| Ravalli | Stevensville | \$220,706 | \$229,559 | \$238,711 | \$248,380 |
| Richland | Fairview | \$148,726 | \$153,505 | \$158,491 | \$164,114 |
| Richland | Sidney | \$911,574 | \$944,996 | \$978,797 | \$1,012,812 |
| Roosevelt | Bainville | \$54,495 | \$56,188 | \$57,895 | \$59,524 |
| Roosevelt | Culbertson | \$121,959 | \$127,222 | \$132,015 | \$137,681 |
| Roosevelt | Froid | \$26,462 | \$27,441 | \$28,456 | \$29,535 |
| Roosevelt | Poplar | \$148,097 | \$152,812 | \$157,589 | \$162,725 |
| Roosevelt | Wolf Point | \$420,942 | \$435,258 | \$451,895 | \$467,877 |
| Rosebud | Colstrip | \$985,683 | \$1,008,151 | \$1,031,895 | \$1,054,747 |
| Rosebud | Forsyth | \$360,487 | \$370,819 | \$381,453 | \$392,065 |
| Sanders | Hot Springs | \$55,513 | \$57,958 | \$60,475 | \$63,106 |
| Sanders | Plains | \$251,872 | \$259,037 | \$266,714 | \$274,631 |
| Sanders | Thompson Falls | \$368,456 | \$378,308 | \$389,517 | \$400,034 |
| Sheridan | Medicine Lake | \$28,242 | \$29,246 | \$30,377 | \$31,517 |
| Sheridan | Outlook | \$5,475 | \$5,678 | \$5,977 | \$6,283 |
| Sheridan | Plentywood | \$315,189 | \$326,275 | \$336,462 | \$348,845 |
| Sheridan | Westby | \$26,209 | \$27,466 | \$28,371 | \$29,270 |
| Silver Bow | Walkerville | \$43,140 | \$45,584 | \$47,929 | \$50,344 |
| Stillwater | Columbus | \$492,419 | \$506,640 | \$521,217 | \$537,910 |
| Sweet Grass | Big Timber | \$242,628 | \$252,082 | \$260,911 | \$271,061 |
| Teton | Choteau | \$204,432 | \$212,104 | \$220,138 | \$228,347 |
| Teton | Dutton | \$54,869 | \$56,589 | \$58,507 | \$60,309 |

Table 10.11 City/Town Entitlement Share Payment (continued)

| County | City/Town | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|--------------|------------|---------------------|---------------------|---------------------|---------------------|
| Teton | Fairfield | \$110,353 | \$114,318 | \$118,341 | \$122,333 |
| Toole | Kevin | \$23,942 | \$24,675 | \$25,572 | \$26,379 |
| Toole | Shelby | \$564,934 | \$581,583 | \$606,840 | \$625,436 |
| Toole | Sunburst | \$38,674 | \$40,115 | \$41,858 | \$43,362 |
| Treasure | Hysham | \$37,125 | \$39,020 | \$40,450 | \$42,594 |
| Valley | Fort Peck | \$18,718 | \$19,605 | \$20,525 | \$21,444 |
| Valley | Glasgow | \$597,202 | \$616,406 | \$641,055 | \$662,355 |
| Valley | Nashua | \$39,327 | \$40,752 | \$42,197 | \$43,828 |
| Valley | Opheim | \$13,558 | \$14,009 | \$14,477 | \$15,004 |
| Wheatland | Harlowton | \$175,282 | \$180,761 | \$186,664 | \$191,803 |
| Wheatland | Judith Gap | \$15,912 | \$16,487 | \$17,061 | \$17,590 |
| Wibaux | Wibaux | \$111,318 | \$114,612 | \$117,777 | \$123,160 |
| Yellowstone | Billings | \$15,773,178 | \$16,307,418 | \$17,036,369 | \$17,650,786 |
| Yellowstone | Broadview | \$31,218 | \$32,191 | \$33,105 | \$34,019 |
| Yellowstone | Laurel | \$1,042,438 | \$1,076,742 | \$1,114,309 | \$1,153,039 |
| Total | | \$78,246,400 | \$80,904,609 | \$84,249,015 | \$87,084,237 |

Table 10.12 Consolidated Government Entitlement Share Payment

| Consolidated Government | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|
| Deer Lodge | \$1,673,742 | \$1,722,535 | \$1,794,741 | \$1,799,665 |
| Silver Bow | \$5,438,325 | \$5,614,160 | \$5,845,931 | \$5,890,445 |
| Total | \$7,112,067 | \$7,336,696 | \$7,640,672 | \$7,690,110 |

Table 10.13 City/Town Entitlement Share Payment

| County | City/Town | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|------------|-------------------------------------|-------------|-------------|--------------|--------------|
| Big Horn | Hardin Industrial | \$313,373 | \$321,972 | \$331,342 | \$340,129 |
| Broadwater | Wheatland TEDD | \$49,020 | \$50,997 | \$52,751 | \$54,703 |
| Carbon | Red Lodge N. Community Entrance | \$678,445 | \$697,247 | \$718,046 | \$737,946 |
| Cascade | East Industrial Park | \$12,045 | \$12,696 | \$13,293 | \$13,994 |
| Cascade | GF DT Urban Renewal | \$27,537 | \$28,571 | \$29,683 | \$30,725 |
| Cascade | Airport TID | \$46,217 | \$47,793 | \$49,638 | \$51,205 |
| Cascade | Manchester Exit Industrial | \$135,749 | \$140,233 | \$145,145 | \$149,909 |
| Cascade | Montana Milling Industrial | \$1,661,072 | \$1,712,557 | \$1,774,935 | \$1,827,787 |
| Cascade | Int'l Malting TID | \$12,822 | \$13,309 | \$14,457 | \$14,999 |
| Cascade | GF West Bank | \$185,528 | \$191,944 | \$198,451 | \$205,099 |
| Chouteau | Fort Benton | \$198,585 | \$204,767 | \$210,857 | \$217,170 |
| Chouteau | Fort Benton Industrial | \$31,965 | \$33,062 | \$34,106 | \$35,152 |
| Custer | Miles City Downtown | \$63,384 | \$65,396 | \$67,654 | \$69,827 |
| Deer Lodge | Ana - Downtown | \$732,015 | \$757,453 | \$785,744 | \$813,518 |
| Fallon | Baker Urban Renewal | \$369,527 | \$381,343 | \$395,166 | \$408,988 |
| Fergus | Lewistown TEDD | \$67,325 | \$70,749 | \$74,247 | \$77,531 |
| Fergus | Lewistown Urban | \$640,124 | \$657,556 | \$674,485 | \$694,682 |
| Flathead | Columbia Falls Industrial Park TEDD | \$4,708,994 | \$4,869,178 | \$5,068,421 | \$5,243,168 |
| Flathead | Columbia Falls URD | \$127,469 | \$131,736 | \$136,744 | \$141,184 |
| Flathead | Columbia Rising TEDD | \$143,742 | \$149,628 | \$155,748 | \$162,267 |
| Flathead | Glacier Rail Park TEDD | \$602,656 | \$619,913 | \$638,845 | \$658,143 |
| Flathead | Kalispell C (amended 2011) | \$20,135 | \$20,868 | \$21,426 | \$22,015 |
| Flathead | Downtown Kalispell | \$180,195 | \$185,681 | \$191,505 | \$197,167 |
| Flathead | Kalispell G | \$313,373 | \$321,972 | \$331,342 | \$340,129 |
| Gallatin | Belgrade Urban Renewal | \$155,303 | \$160,585 | \$166,309 | \$171,716 |
| Gallatin | Bozeman Downtown | \$69,561 | \$72,585 | \$75,685 | \$85,474 |
| Gallatin | Bozeman Midtown URD | \$46,807 | \$48,640 | \$50,531 | \$52,339 |
| Gallatin | NE Urban Renewal | \$29,778 | \$30,832 | \$31,924 | \$33,058 |
| Gallatin | North Park URD | \$98,367 | \$101,782 | \$106,397 | \$111,692 |
| Gallatin | Pole Yard Urban Renewal District | \$158,812 | \$163,716 | \$169,376 | \$174,583 |
| Jefferson | North Jefferson Co Industrial | \$71,107 | \$73,443 | \$75,973 | \$78,600 |
| Jefferson | Sunlight Industrial (4FT) | \$190,888 | \$196,300 | \$202,314 | \$208,142 |
| Jefferson | Whitehall Urban Renewal | \$9,588,884 | \$9,937,429 | \$10,401,892 | \$10,586,963 |

Table 10.13 City/Town Entitlement Share Payment (continued)

| County | City/Town | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|---------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|
| Lake | Polson | \$14,425 | \$14,913 | \$15,644 | \$16,280 |
| Lewis & Clark | Capital Hill | \$303,467 | \$313,270 | \$323,108 | \$333,629 |
| Lewis & Clark | Helena Urban Renewal District | \$46,160 | \$47,705 | \$49,363 | \$51,056 |
| Lewis & Clark | Railroad District Urban Renewal | \$1,292,759 | \$1,333,632 | \$1,379,199 | \$1,425,607 |
| Lincoln | Riverside | \$29,211 | \$30,136 | \$31,153 | \$32,202 |
| Missoula | Bonner W Log Yard TEDD | \$17,278 | \$17,853 | \$18,503 | \$19,133 |
| Missoula | Front St URD | \$317,261 | \$327,780 | \$338,539 | \$349,681 |
| Missoula | Hellgate URD | \$6,707 | \$12,371 | \$19,674 | \$27,967 |
| Missoula | River Front URD | \$14,874 | \$16,378 | \$24,935 | \$28,940 |
| Missoula | Technology District | \$15,583 | \$15,642 | \$16,160 | \$16,160 |
| Missoula | URD III | \$349,156 | \$349,420 | \$474,482 | \$474,994 |
| Missoula | The WYE | \$21,176 | \$21,200 | \$48,833 | \$48,857 |
| Missoula | N. Reserve Scott St. URD | \$20,235 | \$22,806 | \$40,386 | \$63,347 |
| Missoula | URD II (1-1C) | \$440,146 | \$440,149 | \$500,300 | \$500,302 |
| Missoula | URD II (4-1C) | \$45,998 | \$45,998 | \$45,998 | \$45,998 |
| Park | Livingston Urban Renewal | \$45,380 | \$49,425 | \$51,799 | \$53,141 |
| Park | West End Industrial | \$15,016 | \$15,016 | \$20,862 | \$20,862 |
| Ravalli | Hamilton Airport | \$1,425 | \$1,425 | \$1,425 | \$1,425 |
| Ravalli | North Hamilton Urban Renewal | \$8,569 | \$12,636 | \$26,359 | \$37,515 |
| Ravalli | N Stevensville Industrial | \$21,710 | \$21,710 | \$26,002 | \$26,002 |
| Ravalli | Ravalli County TEDD | \$53 | \$53 | \$53 | \$53 |
| Silver Bow | South Butte TEDD | \$2,744 | \$9,904 | \$19,696 | \$26,334 |
| Silver Bow | Butte Uptown URD | \$11,054 | \$11,217 | \$24,315 | \$24,847 |
| Silver Bow | BSB Harrison Ave S | \$23,824 | \$29,031 | \$62,895 | \$68,786 |
| Silver Bow | Ramsey TIFD | \$151,306 | \$0 | \$0 | \$0 |
| Toole | Shelby Industrial | \$1,105 | \$1,105 | \$1,105 | \$1,105 |
| Yellowstone | East Billings | \$171,479 | \$171,479 | \$211,630 | \$211,630 |
| Yellowstone | Laurel | \$83,439 | \$84,059 | \$110,864 | \$112,743 |
| Yellowstone | Lockwood TEDD | \$10,259 | \$10,512 | \$37,539 | \$38,330 |
| Yellowstone | 2008 Expanded N 27th St | \$259,374 | \$266,797 | \$316,783 | \$330,801 |
| Yellowstone | South Billings Blvd | \$287,861 | \$292,587 | \$342,607 | \$355,360 |
| Total | | \$2,712,860 | \$2,629,802 | \$3,442,860 | \$3,665,914 |

Figure 10.2 shows total entitlement shared revenue with local governments for Fiscal Year 2024.

Figure 10.2 FY 2024 Entitlement Shared Revenue by County

