

TRANSFERS TO LOCAL GOVERNMENT



Transfers to Local Government	362
Oil and Natural Gas Revenue.....	366
Oil and Gas Natural Resource Distribution Account.....	367
Coal Gross Proceeds and Bentonite	368
Federal Mineral Royalties.....	369
Metalliferous Mines.....	370
Natural Resource Revenue	371
Entitlement Share Payments	372
County Entitlement Share Payment	373
City/Town Entitlement Share Payment	374
Consolidated Government and TIF Entitlement Share Payment.....	376

Transfers to Local Government

The Department of Revenue is responsible for allocating certain revenue from the state to local governments. This includes revenue from natural resources and the Entitlement Share Payment. The summary table below describes the distributions.

Revenue Source	Share Provision	Share Cycle	FY2017 Shared Amount	FY2018 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	\$46,340,400	\$55,599,988
Federal mineral royalties (17-3-240, MCA)	Twenty-five percent of the money received by the state for federal mineral royalties is dedicated 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	\$5,454,776	\$5,489,060
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	\$10,627,162	\$9,136,947
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	\$893,088	\$787,094
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 a county experiencing fiscal impacts from the mine, as indicated by an economic impact study.	60 days following August 15 and March 31	\$3,627,095	\$4,933,499
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	\$133,424,240	\$134,869,807

The next two tables show total combined revenue distributed within the county. Not all of this revenue stays at the county level. Natural resource revenue is shared with schools, cities, and towns. Over 50 percent of the Entitlement Share Payment is distributed to cities.

In the past, natural resource taxation was a system where state and local taxing jurisdictions taxed mineral production and local revenues were based on property tax mills. Over time, the Legislature has converted this system into the current code, where only the state taxes production and revenue is shared with local jurisdictions in fixed proportions

Transfers to Local Government

Shared Revenue by County, Fiscal Year 2017

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	\$3,063	\$0	\$372	\$1,201,184	\$1,204,619
Big Horn	\$84,111	\$1,031	\$5,143,610	\$2,057,260	\$0	\$0	\$1,021,011	\$8,307,023
Blaine	\$741,082	\$7,241	\$0	\$32,680	\$0	\$0	\$865,612	\$1,646,616
Broadwater	\$0	\$0	\$0	\$0	\$0	\$0	\$835,067	\$835,067
Carbon	\$798,779	\$5,809	\$0	\$121,119	\$141,247	\$0	\$1,369,479	\$2,436,434
Carter	\$19,376	\$239	\$0	\$12,327	\$751,841	\$0	\$328,491	\$1,112,273
Cascade	\$0	\$0	\$0	\$0	\$0	\$0	\$10,034,052	\$10,034,052
Chouteau	\$40,922	\$606	\$0	\$6,378	\$0	\$0	\$1,390,012	\$1,437,919
Custer	\$4,276	\$24	\$0	\$11,181	\$0	\$0	\$1,973,528	\$1,989,009
Daniels	\$0	\$0	\$0	\$338	\$0	\$0	\$675,814	\$676,152
Dawson	\$1,257,676	\$10,272	\$0	\$105,409	\$0	\$0	\$2,210,423	\$3,583,779
Deer Lodge	\$0	\$0	\$0	\$15	\$0	\$0	\$1,510,695	\$1,510,710
Fallon	\$7,263,576	\$63,232	\$0	\$479,203	\$0	\$0	\$828,872	\$8,634,882
Fergus	\$570	\$5	\$0	\$2,489	\$0	\$0	\$1,673,903	\$1,676,967
Flathead	\$0	\$0	\$0	\$0	\$0	\$0	\$10,047,433	\$10,047,433
Gallatin	\$0	\$0	\$0	\$22	\$0	\$0	\$9,229,543	\$9,229,566
Garfield	\$18,293	\$258	\$0	\$1,388	\$0	\$0	\$380,133	\$400,072
Glacier	\$524,262	\$6,017	\$0	\$5,540	\$0	\$0	\$1,497,596	\$2,033,416
Golden Valley	\$9,678	\$79	\$0	\$165	\$0	\$0	\$118,076	\$127,998
Granite	\$0	\$0	\$0	\$0	\$0	\$0	\$588,351	\$588,351
Hill	\$230,199	\$2,927	\$0	\$3,288	\$0	\$0	\$2,501,465	\$2,737,879
Jefferson	\$0	\$0	\$0	\$139	\$0	\$279,122	\$1,371,881	\$1,651,142
Judith Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$490,239	\$490,239
Lake	\$0	\$0	\$0	\$0	\$0	\$0	\$2,272,708	\$2,272,708
Lewis & Clark	\$0	\$0	\$0	\$63	\$0	\$0	\$7,190,295	\$7,190,358
Liberty	\$201,565	\$1,840	\$0	\$5,150	\$0	\$0	\$689,865	\$898,419
Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	\$1,945,471	\$1,945,471
Madison	\$0	\$0	\$0	\$37	\$0	\$0	\$1,148,648	\$1,148,685
McCone	\$7,776	\$15	\$0	\$9,521	\$0	\$0	\$603,000	\$620,312
Meagher	\$0	\$0	\$0	\$0	\$0	\$578	\$348,641	\$349,218
Mineral	\$0	\$0	\$0	\$0	\$0	\$0	\$643,799	\$643,799
Missoula	\$0	\$0	\$0	\$0	\$0	\$0	\$14,782,342	\$14,782,342
Musselshell	\$292,809	\$1,860	\$610,660	\$32,025	\$0	\$0	\$597,161	\$1,534,516
Park	\$0	\$0	\$0	\$2	\$0	\$187,802	\$2,071,128	\$2,258,931
Petroleum	-\$11,230	\$301	\$0	\$4,540	\$0	\$0	\$121,944	\$115,555
Phillips	\$376,331	\$5,011	\$0	\$132,766	\$0	\$0	\$703,356	\$1,217,465
Pondera	\$78,310	\$1,621	\$0	\$3,426	\$0	\$0	\$1,127,772	\$1,211,129
Powder River	\$3,463,154	\$21,267	\$0	\$220,202	\$0	\$0	\$569,671	\$4,274,294
Powell	\$0	\$0	\$0	\$3	\$0	\$0	\$757,350	\$757,353
Prairie	\$83,240	\$809	\$0	\$30,896	\$0	\$0	\$352,623	\$467,567
Ravalli	\$0	\$0	\$0	\$0	\$0	\$0	\$3,185,631	\$3,185,631
Richland	\$22,203,249	\$190,572	\$186,895	\$266,541	\$0	\$0	\$1,834,159	\$24,681,416
Roosevelt	\$4,872,448	\$40,244	\$0	\$0	\$0	\$0	\$1,565,937	\$6,478,630
Rosebud	\$288,671	\$3,023	\$3,333,529	\$1,638,466	\$0	\$0	\$3,979,497	\$9,243,186
Sanders	\$0	\$0	\$0	\$0	\$0	\$0	\$1,792,132	\$1,792,132
Sheridan	\$1,521,534	\$11,677	\$0	\$7,373	\$0	\$0	\$1,219,717	\$2,760,301
Silver Bow	\$0	\$0	\$0	\$157	\$0	\$1,174,784	\$5,068,258	\$6,243,199
Stillwater	\$10,143	\$77	\$0	\$2,488	\$0	\$1,281,582	\$1,482,628	\$2,776,917
Sweet Grass	\$1,511	\$11	\$0	\$4	\$0	\$702,857	\$628,407	\$1,332,791
Teton	\$54,855	\$821	\$0	\$265	\$0	\$0	\$1,014,529	\$1,070,470
Toole	\$510,794	\$6,646	\$0	\$28,243	\$0	\$0	\$1,371,080	\$1,916,762
Treasure	\$0	\$0	\$0	\$103,242	\$0	\$0	\$184,796	\$288,039
Valley	\$237,075	\$2,352	\$0	\$4,435	\$0	\$0	\$1,036,626	\$1,280,487
Wheatland	\$0	\$0	\$0	\$27	\$0	\$0	\$379,927	\$379,954
Wibaux	\$1,124,505	\$7,844	\$0	\$122,851	\$0	\$0	\$453,877	\$1,709,077
Yellowstone	\$30,859	\$211	\$1,352,467	\$53	\$0	\$0	\$20,158,403	\$21,541,993
Total	\$46,340,400	\$393,943	\$10,627,162	\$5,454,776	\$893,088	\$3,627,095	\$133,424,240	\$200,760,704

Transfers to Local Government

Shared Revenue by County, Fiscal Year 2018

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	\$1,357	\$0	\$0	\$1,206,989	\$1,208,346
Big Horn	\$103,377	\$11	\$3,592,823	\$1,911,082	\$0	\$0	\$1,033,162	\$6,640,455
Blaine	\$776,582	\$76	\$0	\$40,887	\$0	\$0	\$875,762	\$1,693,307
Broadwater	\$0	\$0	\$0	\$0	\$0	\$0	\$845,530	\$845,530
Carbon	\$897,530	\$56	\$0	\$126,341	\$79,408	\$0	\$1,385,660	\$2,488,994
Carter	\$29,886	\$3	\$0	\$10,000	\$707,686	\$0	\$332,362	\$1,079,938
Cascade	\$0	\$0	\$0	\$0	\$0	\$0	\$10,131,397	\$10,131,397
Chouteau	\$34,564	\$7	\$0	\$5,101	\$0	\$0	\$1,406,757	\$1,446,429
Custer	\$10,135	\$0	\$0	\$973	\$0	\$0	\$1,993,184	\$2,004,292
Daniels	\$0	\$0	\$0	\$456	\$0	\$0	\$683,438	\$683,894
Dawson	\$1,492,189	\$96	\$0	\$122,605	\$0	\$0	\$2,235,674	\$3,850,564
Deer Lodge	\$0	\$0	\$0	\$14	\$0	\$0	\$1,517,867	\$1,517,881
Fallon	\$8,711,741	\$620	\$0	\$442,872	\$0	\$0	\$838,144	\$9,993,377
Fergus	\$157	\$0	\$0	\$39,920	\$0	\$0	\$1,691,485	\$1,731,562
Flathead	\$0	\$0	\$0	\$16	\$0	\$0	\$10,172,965	\$10,172,981
Gallatin	\$0	\$0	\$0	\$84	\$0	\$0	\$9,350,135	\$9,350,219
Garfield	\$17,844	\$2	\$0	\$1,376	\$0	\$0	\$384,831	\$404,052
Glacier	\$739,542	\$56	\$0	\$2,677	\$0	\$0	\$1,516,390	\$2,258,664
Golden Valley	\$4,664	\$1	\$0	\$74	\$0	\$0	\$119,643	\$124,382
Granite	\$0	\$0	\$0	\$0	\$0	\$1,534	\$595,661	\$597,195
Hill	\$157,708	\$29	\$0	\$11,747	\$0	\$0	\$2,527,588	\$2,697,073
Jefferson	\$0	\$0	\$0	\$134	\$0	\$274,114	\$1,390,565	\$1,664,813
Judith Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$496,272	\$496,272
Lake	\$0	\$0	\$0	\$0	\$0	\$0	\$2,305,774	\$2,305,774
Lewis & Clark	\$0	\$0	\$0	\$60	\$0	\$0	\$7,272,406	\$7,272,466
Liberty	\$223,093	\$22	\$0	\$7,326	\$0	\$0	\$698,130	\$928,571
Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	\$1,947,717	\$1,947,717
Madison	\$0	\$0	\$0	\$369	\$0	\$0	\$1,163,989	\$1,164,358
McCone	\$7,764	\$1	\$0	\$2,245	\$0	\$0	\$610,094	\$620,104
Meagher	\$0	\$0	\$0	\$0	\$0	\$479	\$352,515	\$352,995
Mineral	\$0	\$0	\$0	\$0	\$0	\$0	\$651,512	\$651,512
Missoula	\$0	\$0	\$0	\$0	\$0	\$0	\$14,944,012	\$14,944,012
Musselshell	\$332,785	\$21	\$1,775,718	\$20,440	\$0	\$0	\$604,202	\$2,733,165
Park	\$0	\$0	\$0	\$1	\$0	\$244,938	\$2,093,631	\$2,338,569
Petroleum	\$18,348	\$2	\$0	\$5,341	\$0	\$0	\$123,396	\$147,087
Phillips	\$1,222,572	\$86	\$0	\$21,537	\$0	\$0	\$711,242	\$1,955,436
Pondera	\$155,446	\$14	\$0	\$0	\$0	\$0	\$1,141,000	\$1,296,460
Powder River	\$5,242,990	\$247	\$0	\$271,395	\$0	\$0	\$576,570	\$6,091,201
Powell	\$0	\$0	\$0	\$3	\$0	\$0	\$766,160	\$766,163
Prairie	\$96,303	\$8	\$0	\$32,306	\$0	\$0	\$356,623	\$485,239
Ravalli	\$0	\$0	\$0	\$0	\$0	\$0	\$3,231,583	\$3,231,583
Richland	\$24,892,328	\$1,594	\$214,701	\$229,860	\$0	\$0	\$1,854,570	\$27,193,053
Roosevelt	\$5,898,634	\$468	\$0	\$163,390	\$0	\$0	\$1,584,394	\$7,646,886
Rosebud	\$375,957	\$27	\$3,427,207	\$1,823,378	\$0	\$0	\$4,020,750	\$9,647,319
Sanders	\$0	\$0	\$0	\$0	\$0	\$0	\$1,813,855	\$1,813,855
Sheridan	\$1,816,671	\$107	\$0	\$10,632	\$0	\$0	\$1,233,130	\$3,060,541
Silver Bow	\$0	\$0	\$0	\$151	\$0	\$1,737,667	\$5,093,367	\$6,831,185
Stillwater	\$6,225	\$1	\$0	\$401	\$0	\$1,807,543	\$1,500,976	\$3,315,146
Sweet Grass	\$1,683	\$0	\$0	\$1	\$0	\$867,224	\$635,974	\$1,504,881
Teton	\$96,566	\$9	\$0	\$26	\$0	\$0	\$1,026,976	\$1,123,577
Toole	\$614,647	\$64	\$0	\$33,853	\$0	\$0	\$1,385,416	\$2,033,980
Treasure	\$0	\$0	\$0	\$23,841	\$0	\$0	\$187,062	\$210,903
Valley	\$270,989	\$20	\$0	\$734	\$0	\$0	\$1,047,938	\$1,319,681
Wheatland	\$0	\$0	\$0	\$28	\$0	\$0	\$384,115	\$384,143
Wibaux	\$1,332,305	\$79	\$0	\$123,967	\$0	\$0	\$458,988	\$1,915,339
Yellowstone	\$18,766	\$1	\$126,497	\$58	\$0	\$0	\$20,360,281	\$20,505,603
Total	\$55,599,988	\$3,726	\$9,136,947	\$5,489,060	\$787,094	\$4,933,499	\$134,869,807	\$210,820,121

Oil and Natural Gas Production

Each county receives a fixed percentage of tax revenue from oil and natural gas production in the county. The percentage is based on the allocation under the pre-2003, system which distributed revenue based on mill levies. In Fiscal Year 2018, counties received 46.4 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 (15-36-332, MCA). 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 resource chapter for further information.

Shared revenue from oil and natural gas production is shown in the table on the next page. The majority of oil and natural gas production takes place in eastern counties and thus these counties have the largest distributions. Richland County receives almost half of total oil and natural gas county distributions.

Oil and Gas Resource Distribution Account

In addition to production tax revenue from oil and gas production, counties, cities, and towns receive revenue from the oil and gas natural resource distribution account (90-6-1001, MCA). The rate for this tax is set by the Board of Oil and Gas Conservation to fund its operations with the rate between 0.08 and 0.3 percent (15-36-304(7)(b), MCA). If the Board of Oil and Gas Conservation sets the rate at less than 0.3 percent, the difference goes to the oil and gas natural resource distribution account. The county keeps one-third and gives two-thirds to incorporated cities and towns within the county. If there is more than one, the city and town allocation is distributed according to population (15-36-332(7), MCA). Since partway through Fiscal Year 2017 the Board of Oil and Gas Conservation has utilized the full 0.3 percent for its operations, meaning there is no revenue to be distributed for the oil and gas natural resource account.

The following two tables 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.

Oil and Natural Gas Revenue

Oil and Natural Gas Distribution				
County	FY 2015	FY 2016	FY 2017	FY 2018
Beaverhead	\$0	\$0	\$0	\$0
Big Horn	\$159,754	\$33,116	\$84,111	\$103,377
Blaine	\$1,276,840	\$562,461	\$741,082	\$776,582
Broadwater	\$0	\$0	\$0	\$0
Carbon	\$1,428,979	\$707,042	\$798,779	\$897,530
Carter	\$20,617	\$19,530	\$19,376	\$29,886
Cascade	\$0	\$0	\$0	\$0
Chouteau	\$62,999	\$26,727	\$40,922	\$34,564
Custer	\$6,108	\$1,979	\$4,276	\$10,135
Daniels	\$0	\$0	\$0	\$0
Dawson	\$1,875,635	\$1,046,152	\$1,257,676	\$1,492,189
Deer Lodge	\$0	\$0	\$0	\$0
Fallon	\$11,452,443	\$6,429,316	\$7,263,576	\$8,711,741
Fergus	\$2,262	\$906	\$570	\$157
Flathead	\$0	\$0	\$0	\$0
Gallatin	\$0	\$0	\$0	\$0
Garfield	\$29,027	\$19,356	\$18,293	\$17,844
Glacier	\$1,174,785	\$454,327	\$524,262	\$739,542
Golden Valley	\$16,199	\$8,492	\$9,678	\$4,664
Granite	\$0	\$0	\$0	\$0
Hill	\$437,096	\$174,386	\$230,199	\$157,708
Jefferson	\$0	\$0	\$0	\$0
Judith Basin	\$0	\$0	\$0	\$0
Lake	\$0	\$0	\$0	\$0
Lewis & Clark	\$0	\$0	\$0	\$0
Liberty	\$463,941	\$207,108	\$201,565	\$223,093
Lincoln	\$0	\$0	\$0	\$0
Madison	\$0	\$0	\$0	\$0
McCone	\$31,439	\$14,526	\$7,776	\$7,764
Meagher	\$0	\$0	\$0	\$0
Mineral	\$0	\$0	\$0	\$0
Missoula	\$0	\$0	\$0	\$0
Musselshell	\$492,219	\$239,900	\$292,809	\$332,785
Park	\$0	\$0	\$0	\$0
Petroleum	\$49,427	\$16,439	-\$11,230	\$18,348
Phillips	\$1,156,477	\$567,326	\$376,331	\$1,222,572
Pondera	\$312,192	\$64,744	\$78,310	\$155,446
Powder River	\$3,159,515	\$2,698,741	\$3,463,154	\$5,242,990
Powell	\$0	\$0	\$0	\$0
Prairie	\$158,515	\$75,312	\$83,240	\$96,303
Ravalli	\$0	\$0	\$0	\$0
Richland	\$34,217,386	\$18,753,990	\$22,203,249	\$24,892,328
Roosevelt	\$8,004,646	\$4,087,082	\$4,872,448	\$5,898,634
Rosebud	\$628,020	\$308,092	\$288,671	\$375,957
Sanders	\$0	\$0	\$0	\$0
Sheridan	\$3,004,240	\$1,457,331	\$1,521,534	\$1,816,671
Silver Bow	\$0	\$0	\$0	\$0
Stillwater	\$92,483	\$19,293	\$10,143	\$6,225
Sweet Grass	\$3,767	\$1,577	\$1,511	\$1,683
Teton	\$126,084	\$46,585	\$54,855	\$96,566
Toole	\$1,205,810	\$449,296	\$510,794	\$614,647
Treasure	\$0	\$0	\$0	\$0
Valley	\$395,458	\$157,092	\$237,075	\$270,989
Wheatland	\$0	\$0	\$0	\$0
Wibaux	\$1,872,798	\$1,074,494	\$1,124,505	\$1,332,305
Yellowstone	\$50,867	\$17,195	\$30,859	\$18,766
Total	\$73,368,028	\$39,739,912	\$46,340,400	\$55,599,988

Oil and Gas Natural Resource Distribution Account

Oil and Gas Natural Resource Distribution Account				
County	FY 2015	FY 2016	FY 2017	FY 2018
Beaverhead	\$0	\$0	\$0	\$0
Big Horn	\$7,140	\$3,588	\$1,031	\$11
Blaine	\$49,290	\$25,129	\$7,241	\$76
Broadwater	\$0	\$0	\$0	\$0
Carbon	\$37,693	\$21,369	\$5,809	\$56
Carter	\$1,871	\$853	\$239	\$3
Cascade	\$0	\$0	\$0	\$0
Chouteau	\$3,672	\$1,884	\$606	\$7
Custer	\$226	\$96	\$24	\$0
Daniels	\$0	\$0	\$0	\$0
Dawson	\$67,042	\$35,970	\$10,272	\$96
Deer Lodge	\$0	\$0	\$0	\$0
Fallon	\$427,550	\$219,076	\$63,232	\$620
Fergus	\$69	\$16	\$5	\$0
Flathead	\$0	\$0	\$0	\$0
Gallatin	\$0	\$0	\$0	\$0
Garfield	\$1,100	\$752	\$258	\$2
Glacier	\$39,361	\$21,866	\$6,017	\$56
Golden Valley	\$455	\$223	\$79	\$1
Granite	\$0	\$0	\$0	\$0
Hill	\$18,941	\$8,894	\$2,927	\$29
Jefferson	\$0	\$0	\$0	\$0
Judith Basin	\$0	\$0	\$0	\$0
Lake	\$0	\$0	\$0	\$0
Lewis & Clark	\$0	\$0	\$0	\$0
Liberty	\$15,173	\$7,716	\$1,840	\$22
Lincoln	\$0	\$0	\$0	\$0
Madison	\$0	\$0	\$0	\$0
McCone	\$683	\$398	\$15	\$1
Meagher	\$0	\$0	\$0	\$0
Mineral	\$0	\$0	\$0	\$0
Missoula	\$0	\$0	\$0	\$0
Musselshell	\$13,829	\$6,835	\$1,860	\$21
Park	\$0	\$0	\$0	\$0
Petroleum	\$2,104	\$1,097	\$301	\$2
Phillips	\$43,505	\$13,911	\$5,011	\$86
Pondera	\$12,137	\$5,791	\$1,621	\$14
Powder River	\$86,929	\$70,476	\$21,267	\$247
Powell	\$0	\$0	\$0	\$0
Prairie	\$6,531	\$2,918	\$809	\$8
Ravalli	\$0	\$0	\$0	\$0
Richland	\$1,652,641	\$780,240	\$190,572	\$1,594
Roosevelt	\$422,165	\$187,530	\$40,244	\$468
Rosebud	\$22,959	\$11,261	\$3,023	\$27
Sanders	\$0	\$0	\$0	\$0
Sheridan	\$96,908	\$44,364	\$11,677	\$107
Silver Bow	\$0	\$0	\$0	\$0
Stillwater	\$4,330	\$1,009	\$77	\$1
Sweet Grass	\$67	\$29	\$11	\$0
Teton	\$5,679	\$2,969	\$821	\$9
Toole	\$43,106	\$23,982	\$6,646	\$64
Treasure	\$0	\$0	\$0	\$0
Valley	\$15,998	\$5,729	\$2,352	\$20
Wheatland	\$0	\$0	\$0	\$0
Wibaux	\$57,531	\$29,834	\$7,844	\$79
Yellowstone	\$1,728	\$693	\$211	\$1
Total	\$3,158,413	\$1,536,495	\$393,943	\$3,726

Coal Gross Proceeds and Bentonite

Coal Gross Proceeds

All of the revenue from coal gross proceeds is distributed to local governments. It is allocated to the taxing jurisdictions in which production occurred based on the number of mills levied in Fiscal Year 1990 (15-23-703, MCA). Therefore, coal gross proceeds are currently distributed to five counties.

Coal Gross Proceeds Distribution				
County	FY 2015	FY 2016	FY 2017	FY 2018
Big Horn	\$5,279,474	\$5,330,497	\$5,143,610	\$3,592,823
Musselshell	\$1,424,710	\$1,324,769	\$610,660	\$1,775,718
Richland	\$242,547	\$229,175	\$186,895	\$214,701
Rosebud	\$3,096,112	\$3,286,268	\$3,333,529	\$3,427,207
Yellowstone	\$726,137	\$1,116,776	\$1,352,467	\$126,497
Total	\$10,768,980	\$11,287,485	\$10,627,162	\$9,136,947

Bentonite Revenue

Tax revenue from bentonite production is distributed according to a statutory formula (15-39-110, MCA). Distribution is currently to two counties, Carbon and Carter.

Bentonite Distribution				
County	FY 2015	FY 2016	FY 2017	FY 2018
Carbon	\$135,871	\$93,835	\$141,247	\$79,408
Carter	\$687,691	\$913,486	\$751,841	\$707,686
Total	\$823,563	\$1,007,321	\$893,088	\$787,094

Federal Mineral Royalties

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

Metalliferous Mines License Tax

The metalliferous mines license tax is distributed to various entities including 25 percent to the counties in which the mine is located or a county experiencing fiscal impacts from the mine, as indicated by an economic impact study (15-37-117, MCA). Starting Fiscal Year 2017, the percentage distributed to counties was increased to 35 percent.

Distribution for federal mineral royalties and metalliferous mines are on the following two pages.

Federal Mineral Royalties

Federal Mineral Royalties Distribution				
County	FY 2015	FY 2016	FY 2017	FY 2018
Beaverhead	\$15,526	\$13,185	\$3,063	\$1,357
Big Horn	\$2,934,979	\$3,135,199	\$2,057,260	\$1,911,082
Blaine	\$272,229	\$148,513	\$32,680	\$40,887
Broadwater	\$396	\$483	\$0	\$0
Carbon	\$304,290	\$224,333	\$121,119	\$126,341
Carter	\$43,726	\$24,349	\$12,327	\$10,000
Cascade	\$0	\$0	\$0	\$0
Chouteau	\$25,131	\$13,334	\$6,378	\$5,101
Custer	\$2,017	\$2,311	\$11,181	\$973
Daniels	\$1,294	\$372	\$338	\$456
Dawson	\$238,643	\$164,783	\$105,409	\$122,605
Deer Lodge	\$0	\$16	\$15	\$14
Fallon	\$1,358,440	\$931,569	\$479,203	\$442,872
Fergus	\$3,626	\$3,729	\$2,489	\$39,920
Flathead	\$0	\$0	\$0	\$16
Gallatin	\$45	\$79	\$22	\$84
Garfield	\$6,459	\$2,469	\$1,388	\$1,376
Glacier	\$5,072	\$4,806	\$5,540	\$2,677
Golden Valley	\$2,650	\$512	\$165	\$74
Granite	\$0	\$0	\$0	\$0
Hill	\$25,450	\$13,236	\$3,288	\$11,747
Jefferson	\$0	\$217	\$139	\$134
Judith Basin	\$0	\$0	\$0	\$0
Lake	\$0	\$0	\$0	\$0
Lewis & Clark	\$2,863	\$90	\$63	\$60
Liberty	\$10,937	\$7,902	\$5,150	\$7,326
Lincoln	\$0	\$0	\$0	\$0
Madison	\$1,287	\$36	\$37	\$369
McCone	\$27,207	\$11,949	\$9,521	\$2,245
Meagher	\$0	\$18,964	\$0	\$0
Mineral	\$0	\$0	\$0	\$0
Missoula	\$0	\$0	\$0	\$0
Musselshell	\$9,392	\$27	\$32,025	\$20,440
Park	\$0	\$8,111	\$2	\$1
Petroleum	\$11,923	\$215,275	\$4,540	\$5,341
Phillips	\$319,199	\$3,841	\$132,766	\$21,537
Pondera	\$3,873	\$262,319	\$3,426	\$0
Powder River	\$192,381	\$4	\$220,202	\$271,395
Powell	\$0	\$0	\$3	\$3
Prairie	\$81,374	\$57,003	\$30,896	\$32,306
Ravalli	\$0	\$0	\$0	\$0
Richland	\$328,122	\$698,274	\$266,541	\$229,860
Roosevelt	\$145,840	\$293,016	\$0	\$163,390
Rosebud	\$1,998,179	\$1,701,796	\$1,638,466	\$1,823,378
Sanders	\$0	\$0	\$0	\$0
Sheridan	\$32,147	\$17,833	\$7,373	\$10,632
Silver Bow	\$0	\$232	\$157	\$151
Stillwater	\$14,850	\$7,852	\$2,488	\$401
Sweet Grass	\$1,004	\$883	\$4	\$1
Teton	\$325	\$263	\$265	\$26
Toole	\$64,528	\$44,084	\$28,243	\$33,853
Treasure	\$168,307	\$128,536	\$103,242	\$23,841
Valley	\$26,903	\$17,153	\$4,435	\$734
Wheatland	\$216	\$27	\$27	\$28
Wibaux	\$335,992	\$228,691	\$122,851	\$123,967
Yellowstone	\$734	\$481	\$53	\$58
Total	\$9,017,559	\$8,408,139	\$5,454,776	\$5,489,060

Metalliferous Mines

Metalliferous Mines Distribution				
County	FY 2015	FY 2016	FY 2017	FY 2018
Beaverhead	\$635	\$1,250	\$372	\$0
Big Horn	\$0	\$0	\$0	\$0
Blaine	\$0	\$0	\$0	\$0
Broadwater	\$0	\$987	\$0	\$0
Carbon	\$0	\$0	\$0	\$0
Carter	\$0	\$0	\$0	\$0
Cascade	\$0	\$0	\$0	\$0
Chouteau	\$0	\$0	\$0	\$0
Custer	\$0	\$0	\$0	\$0
Daniels	\$0	\$0	\$0	\$0
Dawson	\$0	\$0	\$0	\$0
Deer Lodge	\$0	\$0	\$0	\$0
Fallon	\$0	\$0	\$0	\$0
Fergus	\$0	\$0	\$0	\$0
Flathead	\$0	\$0	\$0	\$0
Gallatin	\$0	\$0	\$0	\$0
Garfield	\$0	\$0	\$0	\$0
Glacier	\$0	\$0	\$0	\$0
Golden Valley	\$0	\$0	\$0	\$0
Granite	\$21	\$0	\$0	\$1,534
Hill	\$0	\$0	\$0	\$0
Jefferson	\$413,290	\$197,710	\$279,122	\$274,114
Judith Basin	\$0	\$0	\$0	\$0
Lake	\$0	\$0	\$0	\$0
Lewis & Clark	\$0	\$0	\$0	\$0
Liberty	\$0	\$0	\$0	\$0
Lincoln	\$2,712	\$0	\$0	\$0
Madison	\$2,732	\$4,948	\$0	\$0
McCone	\$0	\$0	\$0	\$0
Meagher	\$250	\$0	\$578	\$479
Mineral	\$0	\$0	\$0	\$0
Missoula	\$0	\$0	\$0	\$0
Musselshell	\$0	\$0	\$0	\$0
Park	\$161,245	\$87,258	\$187,802	\$244,938
Petroleum	\$0	\$0	\$0	\$0
Phillips	\$0	\$0	\$0	\$0
Pondera	\$0	\$0	\$0	\$0
Powder River	\$0	\$0	\$0	\$0
Powell	\$0	\$0	\$0	\$0
Prairie	\$0	\$0	\$0	\$0
Ravalli	\$0	\$0	\$0	\$0
Richland	\$0	\$0	\$0	\$0
Roosevelt	\$0	\$0	\$0	\$0
Rosebud	\$0	\$0	\$0	\$0
Sanders	\$0	\$0	\$0	\$0
Sheridan	\$0	\$0	\$0	\$0
Silver Bow	\$992,077	\$737,060	\$1,174,784	\$1,737,667
Stillwater	\$1,174,201	\$643,728	\$1,281,582	\$1,807,543
Sweet Grass	\$543,056	\$331,420	\$702,857	\$867,224
Teton	\$0	\$0	\$0	\$0
Toole	\$0	\$0	\$0	\$0
Treasure	\$0	\$0	\$0	\$0
Valley	\$0	\$0	\$0	\$0
Wheatland	\$0	\$0	\$0	\$0
Wibaux	\$0	\$0	\$0	\$0
Yellowstone	\$0	\$0	\$0	\$0
Total	\$3,290,217	\$2,004,361	\$3,627,095	\$4,933,499

Entitlement Share Payments

Entitlement Share Payment

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 by the 2001 Legislature with the passage of HB 124. 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, financial institutions tax, and a variety of other revenue sources were collected by and/or shared with local governments. After Fiscal Year 2002, this revenue was distributed to the state. During this time 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 rate 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; and corporate income tax. The maximum growth rate is 1.03 for counties, 1.0325 for consolidated local governments, and 1.035 for cities and towns. Growth rates are not applied to payments to tax increment finance districts.

The growth rates are not applied to each local government’s individual Entitlement Share Payment. Instead, the county growth rate is applied to the sum of all of the counties’ Entitlement Share Payments; the city/town growth rate is applied to the sum of all of the cities’ and towns’ Entitlement Share Payments; the consolidated local governments’ growth rate is applied to the sum of all of the consolidated local government Entitlement Share Payments. Fifty percent of the total growth is then distributed to each individual local government based on population and the other 50 percent 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.

Historically, legislation has also changed the amount distributed to Entitlement Share Payments. When the Legislature reduced tax rates on Class 8 property (business equipment) in 2011 and 2013, it increased the Entitlement Share Payments to compensate for reduced local property taxable value. In the 2015 Legislative Session, the pool of money to be grown was reduced by \$1,049,904 for Fiscal Year 2016. Most recently, the 2017 Legislature prescribed a growth rate of 1.005 for Fiscal Year 2018 and 1.0187 for Fiscal Year 2019, with the stipulation that the entitlement share for Fiscal Year 2020 would be calculated as if normal growth rates has been applied in Fiscal Year 2018 and Fiscal Year 2019 (HB 565 in 2017). This 2017 Legislature also changed the entitlement share growth factor calculation for the Class 8 reimbursement to half the rate of inflation of the prior 3 years.

In the current year, Fiscal Year 2019, total Entitlement Share Payments are \$135,995,910. The following tables show four years of payments.

County Entitlement Share Payment

County Entitlement Share Payment				
County	FY 2016	FY 2017	FY 2018	FY 2019
Beaverhead	\$573,030	\$589,162	\$591,970	\$600,366
Big Horn	\$220,674	\$234,695	\$237,087	\$243,495
Blaine	\$462,725	\$475,003	\$477,446	\$483,485
Broadwater	\$541,963	\$554,662	\$556,937	\$563,794
Carbon	\$694,995	\$713,806	\$716,977	\$727,010
Carter	\$258,617	\$263,439	\$264,465	\$267,030
Cascade	\$1,431,516	\$1,519,391	\$1,533,354	\$1,574,774
Chouteau	\$1,071,334	\$1,092,157	\$1,096,505	\$1,107,411
Custer	\$673,373	\$693,224	\$696,941	\$706,731
Daniels	\$522,940	\$532,230	\$534,397	\$539,116
Dawson	\$1,438,093	\$1,467,340	\$1,472,819	\$1,488,809
Fallon	\$546,600	\$557,305	\$559,658	\$565,138
Fergus	\$642,642	\$661,509	\$665,184	\$674,340
Flathead	\$4,723,251	\$4,870,647	\$4,894,659	\$4,973,067
Gallatin	\$3,209,578	\$3,336,192	\$3,356,313	\$3,423,388
Garfield	\$330,424	\$336,436	\$337,802	\$340,892
Glacier	\$784,560	\$807,373	\$811,340	\$823,103
Golden Valley	\$81,537	\$83,447	\$83,807	\$84,798
Granite	\$416,628	\$425,465	\$427,114	\$431,972
Hill	\$963,602	\$991,439	\$996,629	\$1,010,509
Jefferson	\$964,326	\$988,111	\$992,162	\$1,005,178
Judith Basin	\$396,713	\$404,269	\$405,678	\$409,893
Lake	\$1,169,174	\$1,210,177	\$1,216,655	\$1,238,165
Lewis and Clark	\$2,295,205	\$2,382,740	\$2,396,674	\$2,441,733
Liberty	\$565,506	\$575,891	\$578,262	\$583,588
Lincoln	\$1,023,780	\$1,054,560	\$1,059,580	\$1,075,836
Madison	\$861,028	\$880,250	\$883,687	\$894,218
McCone	\$505,540	\$514,490	\$516,586	\$521,145
Meagher	\$200,431	\$204,932	\$205,801	\$208,149
Mineral	\$395,842	\$405,212	\$406,809	\$411,916
Missoula	\$5,143,160	\$5,311,177	\$5,338,421	\$5,427,093
Musselshell	\$301,816	\$310,044	\$311,613	\$315,732
Park	\$781,024	\$805,545	\$809,459	\$822,475
Petroleum	\$93,759	\$95,557	\$95,955	\$96,875
Phillips	\$369,895	\$378,824	\$380,450	\$385,149
Pondera	\$713,023	\$728,733	\$731,949	\$739,932
Powder River	\$484,941	\$493,653	\$495,400	\$500,202
Powell	\$295,612	\$305,617	\$307,301	\$312,345
Prairie	\$259,471	\$264,289	\$265,341	\$267,870
Ravalli	\$1,650,667	\$1,708,514	\$1,717,480	\$1,748,093
Richland	\$861,212	\$883,465	\$888,031	\$898,904
Roosevelt	\$834,991	\$856,654	\$861,276	\$871,597
Rosebud	\$2,687,527	\$2,735,360	\$2,743,255	\$2,772,125
Sanders	\$1,148,302	\$1,174,691	\$1,178,952	\$1,193,911
Sheridan	\$864,627	\$880,577	\$884,221	\$892,327
Stillwater	\$1,008,742	\$1,031,365	\$1,035,243	\$1,047,860
Sweet Grass	\$401,600	\$410,580	\$412,212	\$417,049
Teton	\$668,980	\$683,905	\$686,784	\$694,635
Toole	\$789,729	\$805,728	\$808,880	\$817,383
Treasure	\$148,969	\$151,761	\$152,321	\$153,844
Valley	\$420,557	\$433,026	\$435,497	\$441,451
Wheatland	\$202,290	\$207,019	\$207,879	\$210,411
Wibaux	\$346,748	\$352,853	\$354,005	\$357,495
Yellowstone	\$4,228,485	\$4,417,417	\$4,447,945	\$4,541,987
Total	\$52,671,754	\$54,251,906	\$54,523,166	\$55,345,796

City/Town Entitlement Share Payment

City/Town Entitlement Share Payment					
County	City/Town	FY 2016	FY 2017	FY 2018	FY 2019
Beaverhead	Dillon	\$567,318	\$587,012	\$589,874	\$600,323
Beaverhead	Lima	\$24,071	\$25,011	\$25,144	\$25,642
Big Horn	Hardin	\$736,350	\$758,014	\$761,154	\$772,728
Big Horn	Lodge Grass	\$26,040	\$27,525	\$27,735	\$28,519
Blaine	Chinook	\$233,472	\$240,402	\$241,416	\$245,094
Blaine	Harlem	\$145,737	\$150,206	\$150,861	\$153,216
Broadwater	Townsend	\$271,169	\$280,405	\$281,736	\$286,690
Carbon	Bearcreek	\$5,320	\$5,605	\$5,645	\$5,797
Carbon	Bridger	\$173,560	\$178,290	\$178,976	\$181,500
Carbon	Fromberg	\$34,404	\$36,033	\$36,264	\$37,127
Carbon	Joliet	\$47,066	\$49,390	\$49,718	\$50,935
Carbon	Red Lodge	\$374,676	\$386,355	\$388,047	\$394,282
Carter	Ekalaka	\$63,153	\$65,052	\$65,332	\$66,347
Cascade	Belt	\$107,302	\$110,577	\$111,049	\$112,771
Cascade	Cascade	\$82,022	\$85,088	\$85,522	\$87,132
Cascade	Great Falls	\$8,021,241	\$8,298,406	\$8,339,431	\$8,485,246
Cascade	Neihart	\$5,404	\$5,617	\$5,647	\$5,759
Chouteau	Big Sandy	\$68,646	\$71,251	\$71,623	\$72,980
Chouteau	Fort Benton	\$192,815	\$199,635	\$200,617	\$204,180
Chouteau	Geraldine	\$19,920	\$20,895	\$21,032	\$21,534
Custer	Ismay	\$1,415	\$1,489	\$1,500	\$1,538
Custer	Miles City	\$1,236,915	\$1,278,815	\$1,284,954	\$1,306,946
Daniels	Flaxville	\$7,065	\$7,355	\$7,396	\$7,548
Daniels	Scobey	\$131,496	\$136,230	\$136,926	\$139,384
Dawson	Glendive	\$703,786	\$728,588	\$732,269	\$745,235
Dawson	Richey	\$13,816	\$14,495	\$14,596	\$14,948
Fallon	Baker	\$247,521	\$256,272	\$257,614	\$262,280
Fallon	Plevna	\$14,620	\$15,294	\$15,392	\$15,742
Fergus	Denton	\$31,688	\$32,816	\$32,981	\$33,574
Fergus	Grass Range	\$10,639	\$11,077	\$11,140	\$11,371
Fergus	Lewistown	\$904,481	\$933,877	\$938,171	\$953,727
Fergus	Moore	\$19,010	\$19,789	\$19,914	\$20,316
Fergus	Winifred	\$14,108	\$14,836	\$14,939	\$15,320
Flathead	Columbia Falls	\$683,038	\$706,374	\$709,820	\$722,543
Flathead	Kalispell	\$2,992,950	\$3,095,088	\$3,110,338	\$3,165,523
Flathead	Whitefish	\$807,597	\$837,603	\$842,020	\$858,361
Gallatin	Belgrade	\$749,033	\$780,174	\$784,767	\$801,698
Gallatin	Bozeman	\$4,218,677	\$4,388,845	\$4,414,455	\$4,507,846
Gallatin	Manhattan	\$159,214	\$165,633	\$166,583	\$170,107
Gallatin	Three Forks	\$169,994	\$177,369	\$178,433	\$182,379
Gallatin	West Yellowstone	\$278,076	\$286,000	\$287,179	\$291,404
Garfield	Jordan	\$42,068	\$43,696	\$43,939	\$44,811
Glacier	Browning	\$66,139	\$69,683	\$70,189	\$72,052
Glacier	Cut Bank	\$603,059	\$620,541	\$623,098	\$632,398
Golden Valley	Lavina	\$9,636	\$10,216	\$10,296	\$10,596
Golden Valley	Ryegate	\$23,440	\$24,413	\$24,549	\$25,056
Granite	Drummond	\$39,806	\$41,275	\$41,488	\$42,282
Granite	Philipsburg	\$117,544	\$121,611	\$122,201	\$124,419
Hill	Havre	\$1,450,966	\$1,499,003	\$1,505,986	\$1,531,508
Hill	Hingham	\$10,556	\$11,023	\$11,093	\$11,336
Jefferson	Boulder	\$161,366	\$166,970	\$167,780	\$170,784
Jefferson	Whitehall	\$174,637	\$180,188	\$180,995	\$183,987
Judith Basin	Hobson	\$27,736	\$28,728	\$28,869	\$29,395
Judith Basin	Stanford	\$55,378	\$57,242	\$57,510	\$58,494
Lake	Polson	\$635,455	\$657,229	\$660,410	\$672,152
Lake	Ronan	\$324,679	\$334,824	\$336,315	\$341,800
Lake	St. Ignatius	\$54,472	\$57,396	\$57,802	\$59,308
Lewis and Clark	East Helena	\$576,883	\$591,742	\$593,962	\$601,838
Lewis and Clark	Helena	\$4,075,251	\$4,215,813	\$4,236,711	\$4,312,139
Liberty	Chester	\$110,060	\$113,974	\$114,542	\$116,651
Lincoln	Eureka	\$123,448	\$128,111	\$128,784	\$131,251
Lincoln	Libby	\$534,387	\$549,881	\$552,125	\$560,401
Lincoln	Rexford	\$17,351	\$17,995	\$18,087	\$18,434
Lincoln	Troy	\$159,085	\$164,045	\$164,739	\$167,320

City/Town Entitlement Share Payment

City/Town Entitlement Share Payment (Continued)

County	City/Town	FY 2016	FY 2017	FY 2016	FY 2017
Madison	Ennis	\$139,752	\$139,752	\$140,394	\$142,738
Madison	Sheridan	\$60,743	\$60,743	\$61,114	\$62,477
Madison	Twin Bridges	\$41,186	\$41,186	\$41,416	\$42,266
Madison	Virginia City	\$26,717	\$26,717	\$26,847	\$27,332
McCone	Circle	\$88,510	\$88,510	\$88,950	\$90,478
Meagher	White Sulphur Springs	\$143,709	\$143,709	\$144,366	\$146,773
Mineral	Alberton	\$64,271	\$64,271	\$64,567	\$65,661
Mineral	Superior	\$174,316	\$174,316	\$175,029	\$177,623
Missoula	Missoula	\$8,507,515	\$8,507,515	\$8,553,269	\$8,715,797
Musselshell	Melstone	\$12,936	\$12,936	\$13,010	\$13,247
Musselshell	Roundup	\$274,181	\$274,181	\$275,460	\$280,189
Park	Clyde Park	\$41,475	\$41,475	\$41,677	\$42,430
Park	Livingston	\$1,169,952	\$1,169,952	\$1,175,322	\$1,194,853
Petroleum	Winnett	\$26,387	\$26,387	\$26,521	\$26,972
Phillips	Dodson	\$15,508	\$15,508	\$15,587	\$15,878
Phillips	Malta	\$286,344	\$286,344	\$287,702	\$292,662
Phillips	Saco	\$22,680	\$22,680	\$22,803	\$23,245
Pondera	Conrad	\$350,672	\$350,672	\$352,407	\$358,657
Pondera	Valier	\$48,367	\$48,367	\$48,661	\$49,686
Powder River	Broadus	\$76,018	\$76,018	\$76,368	\$77,642
Powell	Deer Lodge	\$451,732	\$451,732	\$453,815	\$461,568
Prairie	Terry	\$88,334	\$88,334	\$88,752	\$90,288
Ravalli	Darby	\$157,306	\$157,306	\$157,940	\$160,311
Ravalli	Hamilton	\$1,064,920	\$1,064,920	\$1,069,146	\$1,084,507
Ravalli	Pinesdale	\$38,108	\$38,108	\$38,508	\$40,005
Ravalli	Stevensville	\$195,071	\$195,071	\$196,186	\$200,310
Richland	Fairview	\$134,333	\$134,333	\$134,984	\$137,319
Richland	Sidney	\$816,361	\$816,361	\$820,682	\$835,934
Roosevelt	Bainville	\$49,305	\$49,305	\$49,531	\$50,362
Roosevelt	Brockton	\$14,271	\$14,271	\$14,384	\$14,805
Roosevelt	Culbertson	\$109,756	\$109,756	\$110,295	\$112,264
Roosevelt	Froid	\$23,659	\$23,659	\$23,790	\$24,240
Roosevelt	Poplar	\$134,085	\$134,085	\$134,706	\$136,959
Roosevelt	Wolf Point	\$378,208	\$378,208	\$380,091	\$386,905
Rosebud	Colstrip	\$916,288	\$916,288	\$919,321	\$930,638
Rosebud	Forsyth	\$327,849	\$327,849	\$329,304	\$334,536
Sanders	Hot Springs	\$48,633	\$48,633	\$48,932	\$50,041
Sanders	Plains	\$229,738	\$229,738	\$230,657	\$234,060
Sanders	Thompson Falls	\$339,069	\$339,069	\$340,355	\$345,114
Sheridan	Medicine Lake	\$25,114	\$25,114	\$25,256	\$25,773
Sheridan	Outlook	\$4,834	\$4,834	\$4,863	\$4,969
Sheridan	Plentywood	\$285,531	\$285,531	\$286,904	\$291,762
Sheridan	Westby	\$23,661	\$23,661	\$23,780	\$24,202
Silver Bow	Walkerville	\$35,939	\$35,939	\$36,251	\$37,415
Stillwater	Columbus	\$451,263	\$451,263	\$453,116	\$459,635
Sweet Grass	Big Timber	\$217,828	\$217,828	\$218,924	\$222,869
Teton	Choteau	\$181,569	\$181,569	\$182,568	\$186,252
Teton	Dutton	\$49,702	\$49,702	\$49,928	\$50,754
Teton	Fairfield	\$99,352	\$99,352	\$99,844	\$101,617
Toole	Kevin	\$21,710	\$21,710	\$21,812	\$22,176
Toole	Shelby	\$509,429	\$509,429	\$511,809	\$520,287
Toole	Sunburst	\$34,213	\$34,213	\$34,413	\$35,129
Treasure	Hysham	\$33,035	\$33,035	\$33,218	\$33,878
Valley	Fort Peck	\$16,026	\$16,026	\$16,145	\$16,587
Valley	Glasgow	\$540,142	\$540,142	\$542,664	\$551,579
Valley	Nashua	\$35,187	\$35,187	\$35,371	\$36,040
Valley	Opheim	\$12,245	\$12,245	\$12,307	\$12,521
Wheatland	Harlowton	\$158,728	\$158,728	\$159,448	\$162,081
Wheatland	Judith Gap	\$14,180	\$14,180	\$14,256	\$14,533
Wibaux	Wibaux	\$101,024	\$101,024	\$101,493	\$103,200
Yellowstone	Billings	\$14,087,186	\$14,087,186	\$14,159,702	\$14,418,871
Yellowstone	Broadview	\$28,217	\$28,217	\$28,350	\$28,841
Yellowstone	Laurel	\$938,715	\$938,715	\$943,373	\$960,131
Total		\$68,981,327	\$70,167,485	\$70,518,323	\$71,781,879

Consolidated Government and TIF Entitlement Share Payment

Consolidated Government Entitlement Share Payment

<u>Consolidated Government</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2017</u>
Deer Lodge	\$1,465,532	\$1,510,695	\$1,517,867	\$1,519,080
Silver Bow	\$4,726,905	\$4,882,997	\$4,907,794	\$4,911,300
Total	\$6,192,437	\$6,393,692	\$6,425,660	\$6,430,379

Tax Increment Financing Entitlement Share Payment

<u>County</u>	<u>TIF</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Big Horn	Hardin Industrial Infrastructure	\$777	\$777	\$777	\$777
Cascade	International Malting Plant	\$3,517	\$3,517	\$3,517	\$3,517
Cascade	Great Falls Urban Renewal	\$2,245	\$2,245	\$2,245	\$2,245
Cascade	Great Falls International Airport	\$23	\$23	\$23	\$23
Cascade	Manchester Exit Industrial	\$1,856	\$1,856	\$1,856	\$1,856
Cascade	Montana Milling Industrial	\$2,648	\$2,648	\$2,648	\$2,648
Cascade	West Bank Urban Renewal	\$4,684	\$4,684	\$4,684	\$4,684
Chouteau	1 TIFD	\$6,075	\$6,075	\$6,075	\$6,075
Gallatin	Bozeman Downtown	\$56,050	\$56,050	\$56,050	\$56,050
Gallatin	North-East Urban Renewal	\$1,353	\$1,353	\$1,353	\$1,353
Gallatin	North 7th Urban Renewal	\$37,926	\$37,926	\$37,926	\$37,926
Jefferson	16RT	\$36,612	\$36,612	\$36,612	\$36,612
Flathead	Old School Technology	\$3,057	\$3,057	\$3,057	\$3,057
Flathead	Kalispell B	\$42,671	\$42,671	\$42,671	\$42,671
Flathead	Kalispell C	\$243,128	\$243,128	\$243,128	\$243,128
Flathead	Whitefish	\$248,865	\$248,865	\$248,865	\$248,865
Lake	Polson	\$13,081	\$13,081	\$13,081	\$13,081
Lincoln	Lincoln Industrial (4)	\$22,733	\$22,733	\$0	\$0
Lincoln	Riverside	\$8,147	\$8,147	\$8,147	\$8,147
Missoula	Airport Industrial (20-3A)	\$150,568	\$150,568	\$150,568	\$0
Missoula	Urban Renewal District III (1-1D)	\$277,850	\$277,850	\$277,850	\$277,850
Missoula	Technology District (20-3E)	\$15,365	\$15,365	\$15,365	\$15,365
Missoula	Urban Renewal District II (1-1C)	\$400,286	\$400,286	\$400,286	\$400,286
Missoula	Urban Renewal District II (4-1C)	\$42,305	\$42,305	\$42,305	\$42,305
Missoula	Front Street URD (1-1F)	\$53,975	\$53,975	\$53,975	\$53,975
Missoula	River Front URD (1-1R)	\$9,316	\$9,316	\$9,316	\$9,316
Missoula	Bonner Mill Industrial District	\$13,986	\$13,986	\$13,986	\$13,986
Park	West End Industrial	\$13,189	\$13,189	\$13,189	\$13,189
Park	Livingston Urban Renewal	\$40,967	\$40,967	\$40,967	\$40,967
Ravalli	North Stevensville Industrial	\$21,710	\$21,710	\$21,710	\$21,710
Silver Bow	Ramsey TIFD	\$140,482	\$140,482	\$140,482	\$140,482
Silver Bow	Eastside TIFD	\$8,840	\$8,840	\$8,840	\$8,840
Yellowstone	North 27th Street	\$76,855	\$76,855	\$76,855	\$76,855
Yellowstone	East Billings	\$146,654	\$146,654	\$146,654	\$146,654
Yellowstone	South Billings Blvd	\$256,218	\$256,218	\$256,218	\$256,218
Yellowstone	Laurel	\$72,175	\$72,175	\$72,175	\$72,175
Yellowstone	Expanded North 27th Street	\$134,966	\$134,966	\$134,966	\$134,966
Total		\$2,611,157	\$2,611,157	\$2,588,424	\$2,437,856

Entitlement Share

FY2018 Entitlement Share Revenue by County

