

# 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)**

<b>County</b>	<b>Oil and Natural Gas Tax</b>	<b>Oil and Gas Resource Account</b>	<b>Coal Gross Proceeds Tax</b>	<b>Federal Mineral Royalties</b>	<b>Bentonite Tax</b>	<b>Metalliferous Mines License Tax</b>	<b>Entitlement Share Payments</b>	<b>Total Shared Revenue</b>
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
<b>Total</b>	<b>\$65,979,810</b>	<b>\$897,388</b>	<b>\$11,623,664</b>	<b>\$11,923,593</b>	<b>\$701,341</b>	<b>\$5,437,086</b>	<b>\$153,414,372</b>	<b>\$249,977,255</b>

**Table 10.3 Shared Revenue by County - FY 2024**

<b>County</b>	<b>Oil and Natural Gas Tax</b>	<b>Oil and Gas Resource Account</b>	<b>Coal Gross Proceeds Tax</b>	<b>Federal Mineral Royalties</b>	<b>Bentonite Tax</b>	<b>Metalliferous Mines License Tax</b>	<b>Entitlement Share Payments</b>	<b>Total Shared Revenue</b>
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)**

<b>County</b>	<b>Oil and Natural Gas Tax</b>	<b>Oil and Gas Resource Account</b>	<b>Coal Gross Proceeds Tax</b>	<b>Federal Mineral Royalties</b>	<b>Bentonite Tax</b>	<b>Metalliferous Mines License Tax</b>	<b>Entitlement Share Payments</b>	<b>Total Shared Revenue</b>
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
<b>Total</b>	<b>\$61,490,692</b>	<b>\$1,066,295</b>	<b>\$20,942,169</b>	<b>\$5,357,555</b>	<b>\$859,914</b>	<b>\$5,160,002</b>	<b>\$161,172,491</b>	<b>\$256,424,936</b>

# 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**

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

# 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
<b>Total</b>	<b>\$11,663,072</b>	<b>\$8,505,255</b>	<b>\$11,623,664</b>	<b>\$20,942,169</b>

# 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
<b>Total</b>	<b>\$5,474,714</b>	<b>\$5,489,000</b>	<b>\$6,491,282</b>	<b>\$6,731,148</b>	<b>\$11,923,593</b>	<b>\$5,357,555</b>

# 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
<b>Total</b>	<b>\$8,882,303</b>	<b>\$5,724,816</b>	<b>\$5,437,086</b>	<b>\$5,160,002</b>

# 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**

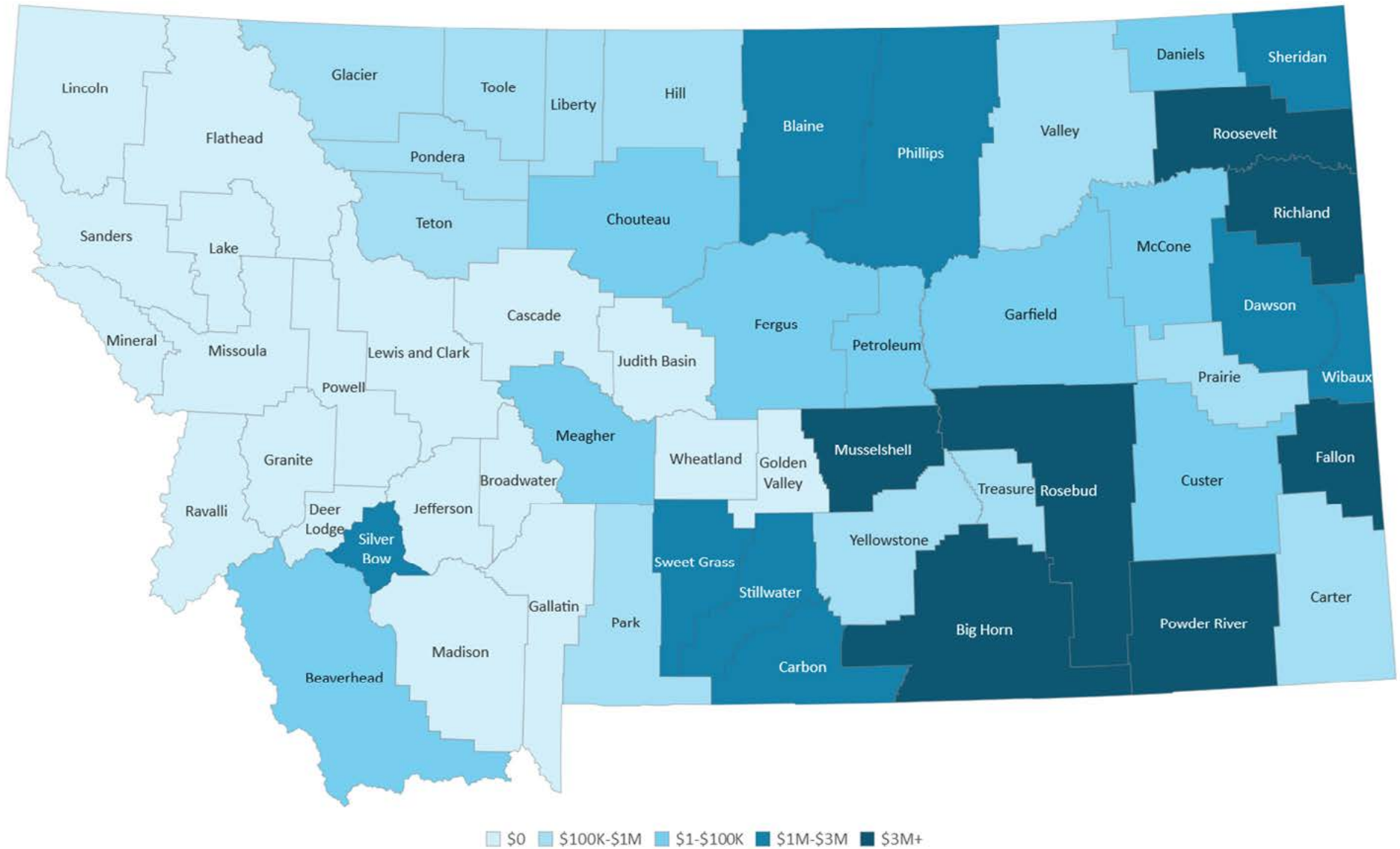
County	FY 2019	FY 2020	FY 2021	FY 2022
Big Horn	\$27,196	\$79,876	\$53,475	\$55,475
Blaine	\$723,070	\$1,420,223	\$1,148,588	\$985,445
Carbon	\$736,106	\$1,400,426	\$1,111,801	\$950,263
Carter	\$22,358	\$38,995	\$28,252	\$9,548
Chouteau	\$44,766	\$98,739	\$62,121	\$24,178
Custer	\$0	\$0	\$0	\$0
Daniels	\$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
<b>Total</b>	<b>\$40,531,049</b>	<b>\$74,569,778</b>	<b>\$65,979,810</b>	<b>\$61,490,692</b>

**Table 10.9 Oil and Natural Gas Resource Distribution Account**

<b>County</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
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
<b>Total</b>	<b>\$134,369</b>	<b>\$875,374</b>	<b>\$897,388</b>	<b>\$1,066,295</b>

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)**

<b>County</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
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
<b>Total</b>	<b>\$60,663,540</b>	<b>\$62,649,266</b>	<b>\$66,653,002</b>	<b>\$69,252,238</b>

**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
<b>Total</b>		<b>\$78,246,400</b>	<b>\$80,904,609</b>	<b>\$84,249,015</b>	<b>\$87,084,237</b>

**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
<b>Total</b>	<b>\$7,112,067</b>	<b>\$7,336,696</b>	<b>\$7,640,672</b>	<b>\$7,690,110</b>

**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
<b>Total</b>		<b>\$2,712,860</b>	<b>\$2,629,802</b>	<b>\$3,442,860</b>	<b>\$3,665,914</b>

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**

