

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.

The summary table below describes the distributions.

Revenue Source	Share Provision	Share Cycle	FY 2021 Shared Amount	FY 2022 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	\$40,531,049	\$74,569,778
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	\$5,961,186	\$3,824,075
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	\$11,663,072	\$8,506,255
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	\$458,089	\$465,221
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	\$8,882,303	\$8,010,272

Revenue Source	Share Provision	Share Cycle	FY 2021 Shared Amount	FY 2022 Shared Amount
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	\$144,119,959	\$148,646,026

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.

The next two tables show total combined revenue distributed to the counties. This revenue is shared with schools, cities, and towns.

Shared Revenue by County - FY 2021

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	\$0	\$0	\$0	\$1,298,956	\$1,298,956
Big Horn	\$27,196	\$958	\$4,292,678	\$1,892,598	\$0	\$0	\$1,116,801	\$7,330,231
Blaine	\$723,070	\$2,784	\$0	\$38,557	\$0	\$0	\$926,854	\$1,691,265
Broadwater	\$0	\$0	\$0	\$0	\$0	\$18	\$894,703	\$894,720
Carbon	\$736,106	\$124	\$0	\$124,510	\$96,070	\$0	\$1,476,024	\$2,432,833
Carter	\$22,358	\$81	\$0	\$9,522	\$362,019	\$0	\$346,242	\$740,222
Cascade	\$0	\$0	\$0	\$0	\$0	\$0	\$11,015,946	\$11,015,946
Chouteau	\$44,766	\$286	\$0	\$4,405	\$0	\$0	\$1,471,079	\$1,520,537
Custer	\$0	\$0	\$0	\$190	\$0	\$0	\$2,135,444	\$2,135,634
Daniels	\$11,656	\$32	\$0	\$459	\$0	\$0	\$712,327	\$724,474
Dawson	\$933,980	\$2,762	\$0	\$206,261	\$0	\$0	\$2,355,515	\$3,498,518
Deer Lodge	\$0	\$0	\$0	\$0	\$0	\$0	\$1,638,459	\$1,638,459
Fallon	\$6,445,455	\$20,851	\$0	\$574,838	\$0	\$0	\$881,220	\$7,922,363
Fergus	\$580	\$4	\$0	\$1,057	\$0	\$0	\$1,807,901	\$1,809,542
Flathead	\$0	\$0	\$0	\$0	\$0	\$0	\$10,582,338	\$10,582,338
Gallatin	\$0	\$0	\$0	\$63	\$0	\$0	\$10,207,605	\$10,207,668
Garfield	\$9,943	\$29	\$0	\$1,111	\$0	\$0	\$399,616	\$410,699
Glacier	\$464,366	\$1,332	\$0	\$3,034	\$0	\$0	\$1,612,748	\$2,081,479
Golden Valley	\$4,987	\$0	\$0	\$0	\$0	\$0	\$127,051	\$132,038
Granite	\$0	\$0	\$0	\$0	\$0	\$0	\$627,384	\$627,384
Hill	\$181,722	\$1,184	\$0	\$3,613	\$0	\$0	\$2,702,978	\$2,889,497
Jefferson	\$0	\$0	\$0	\$0	\$0	\$2,449	\$1,466,038	\$1,468,487
Judith Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$518,414	\$518,414
Lake	\$0	\$0	\$0	\$0	\$0	\$0	\$2,475,845	\$2,475,845
Lewis & Clark	\$0	\$0	\$0	\$0	\$0	\$0	\$7,846,744	\$7,846,744
Liberty	\$180,158	\$627	\$0	\$0	\$0	\$0	\$726,783	\$907,568
Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	\$2,073,164	\$2,073,164
Madison	\$0	\$0	\$0	\$0	\$0	\$0	\$1,227,140	\$1,227,140
McCone	\$519	\$0	\$0	\$1,159	\$0	\$0	\$633,071	\$634,748
Meagher	\$0	\$0	\$0	\$56	\$0	\$978	\$372,716	\$373,750
Mineral	\$0	\$0	\$0	\$0	\$0	\$0	\$687,969	\$687,969
Missoula	\$0	\$0	\$0	\$0	\$0	\$0	\$15,901,302	\$15,901,302
Musselshell	\$207,836	\$550	\$3,068,908	\$294,973	\$0	\$0	\$643,259	\$4,215,527
Park	\$0	\$0	\$0	\$408	\$0	\$325,639	\$2,241,451	\$2,567,499
Petroleum	\$10,358	\$103	\$0	\$4,763	\$0	\$0	\$128,828	\$144,052
Phillips	\$730,727	\$3,413	\$0	\$90,472	\$0	\$0	\$755,701	\$1,580,313
Pondera	\$68,686	\$404	\$0	\$1,059	\$0	\$0	\$1,204,283	\$1,274,431
Powder River	\$5,233,452	\$12,101	\$0	\$456,963	\$0	\$0	\$599,441	\$6,301,957
Powell	\$0	\$0	\$0	\$0	\$0	\$0	\$821,984	\$821,984
Prairie	\$41,742	\$175	\$0	\$27,686	\$0	\$0	\$372,578	\$442,180
Ravalli	\$0	\$0	\$0	\$0	\$0	\$0	\$3,456,286	\$3,456,286
Richland	\$17,315,153	\$63,432	\$205,054	\$217,126	\$0	\$0	\$1,977,903	\$19,778,668
Roosevelt	\$4,393,527	\$14,378	\$0	\$92,068	\$0	\$0	\$1,681,961	\$6,181,934
Rosebud	\$177,400	\$642	\$3,370,721	\$1,727,247	\$0	\$0	\$4,203,433	\$9,479,444

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
Sanders	\$0	\$0	\$0	\$0	\$0	\$0	\$1,912,673	\$1,912,673
Sheridan	\$1,216,907	\$2,990	\$0	\$8,343	\$0	\$0	\$1,289,200	\$2,517,439
Silver Bow	\$0	\$0	\$0	\$0	\$0	\$2,059,490	\$5,506,824	\$7,566,314
Stillwater	\$48,972	\$193	\$0	\$1,983	\$0	\$4,427,344	\$1,577,447	\$6,055,939
Sweet Grass	\$349	\$1	\$0	\$0	\$0	\$2,066,386	\$672,608	\$2,739,344
Teton	\$59,464	\$288	\$0	\$0	\$0	\$0	\$1,085,631	\$1,145,383
Toole	\$377,988	\$2,134	\$0	\$59,600	\$0	\$0	\$1,461,691	\$1,901,413
Treasure	\$0	\$0	\$0	\$322	\$0	\$0	\$195,562	\$195,884
Valley	\$105,621	\$567	\$0	\$9,050	\$0	\$0	\$1,119,014	\$1,234,252
Wheatland	\$0	\$0	\$0	\$98	\$0	\$0	\$407,602	\$407,700
Wibaux	\$747,897	\$1,937	\$0	\$107,549	\$0	\$0	\$479,381	\$1,336,764
Yellowstone	\$8,110	\$12	\$725,710	\$43	\$0	\$0	\$22,058,841	\$22,792,715
Total	\$40,531,049	\$134,369	\$11,663,072	\$5,961,186	\$458,089	\$8,882,303	\$144,119,959	\$211,750,026

Shared Revenue by County - FY 2022

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	\$991	\$0	\$0	\$1,331,841	\$1,332,832
Big Horn	\$79,876	\$1,749	\$3,349,375	\$1,224,079	\$0	\$0	\$1,174,449	\$5,829,528
Blaine	\$1,420,223	\$17,312	\$0	\$21,659	\$0	\$0	\$985,400	\$2,444,594
Broadwater	\$0	\$0	\$0	\$0	\$0	\$18	\$922,802	\$922,820
Carbon	\$1,400,426	\$11,267	\$0	\$65,405	\$126,983	\$0	\$1,507,227	\$3,111,308
Carter	\$38,995	\$477	\$0	\$6,107	\$338,238	\$0	\$354,611	\$738,428
Cascade	\$0	\$0	\$0	\$0	\$0	\$0	\$11,355,115	\$11,355,115
Chouteau	\$98,739	\$1,451	\$0	\$1,145	\$0	\$0	\$1,563,034	\$1,664,368
Custer	\$0	\$0	\$0	\$190	\$0	\$0	\$2,198,794	\$2,198,985
Daniels	\$22,456	\$499	\$0	\$407	\$0	\$0	\$742,026	\$765,388
Dawson	\$1,707,554	\$18,009	\$0	\$82,046	\$0	\$0	\$2,430,411	\$4,238,020
Deer Lodge	\$0	\$0	\$0	\$0	\$0	\$0	\$1,673,742	\$1,673,742
Fallon	\$11,339,303	\$129,333	\$0	\$483,667	\$0	\$0	\$902,448	\$12,854,751
Fergus	\$1,363	\$20	\$0	\$653	\$0	\$0	\$1,896,005	\$1,898,040
Flathead	\$0	\$0	\$0	\$0	\$0	\$0	\$10,881,890	\$10,881,890
Gallatin	\$0	\$0	\$0	\$0	\$0	\$0	\$10,544,519	\$10,544,519
Garfield	\$24,443	\$299	\$0	\$622	\$0	\$0	\$418,695	\$444,059
Glacier	\$1,047,648	\$12,414	\$0	\$821	\$0	\$0	\$1,586,157	\$2,647,039
Golden Valley	\$3,370	\$0	\$0	\$0	\$0	\$0	\$130,435	\$133,805
Granite	\$0	\$0	\$0	\$0	\$0	\$1,142	\$641,013	\$642,155
Hill	\$393,763	\$5,953	\$0	\$3,001	\$0	\$0	\$2,812,742	\$3,215,459
Jefferson	\$0	\$0	\$0	\$0	\$0	\$1,784	\$1,455,280	\$1,457,064
Judith Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$536,544	\$536,544
Lake	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532,892	\$2,532,892
Lewis & Clark	\$0	\$0	\$0	\$0	\$0	\$0	\$8,088,746	\$8,088,746
Liberty	\$383,734	\$4,853	\$0	\$3,087	\$0	\$0	\$786,860	\$1,178,534
Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	\$2,118,639	\$2,118,639
Madison	\$0	\$0	\$0	\$0	\$0	\$0	\$1,255,979	\$1,255,979
McCone	\$3,459	\$47	\$0	\$1,068	\$0	\$0	\$669,206	\$673,781
Meagher	\$0	\$0	\$0	\$0	\$0	\$0	\$386,549	\$386,549
Mineral	\$0	\$0	\$0	\$0	\$0	\$0	\$700,753	\$700,753
Missoula	\$0	\$0	\$0	\$0	\$0	\$0	\$16,526,786	\$16,526,786
Musselshell	\$365,208	\$3,330	\$1,154,750	\$201,598	\$0	\$0	\$662,627	\$2,387,513
Park	\$0	\$0	\$0	\$0	\$0	\$476,667	\$2,286,877	\$2,763,544
Petroleum	\$34,639	\$606	\$0	\$4,882	\$0	\$0	\$135,923	\$176,050
Phillips	\$1,044,613	\$18,417	\$0	\$187,583	\$0	\$0	\$783,411	\$2,034,024
Pondera	\$279,672	\$3,365	\$0	\$783	\$0	\$0	\$1,277,768	\$1,561,589
Powder River	\$9,008,525	\$75,782	\$0	\$357,780	\$0	\$0	\$609,731	\$10,051,817
Powell	\$0	\$0	\$0	\$0	\$0	\$0	\$841,291	\$841,291
Prairie	\$71,012	\$965	\$0	\$18,177	\$0	\$0	\$387,191	\$477,345
Ravalli	\$0	\$0	\$0	\$0	\$0	\$0	\$3,535,083	\$3,535,083
Richland	\$32,007,446	\$411,279	\$234,790	\$221,363	\$0	\$0	\$2,057,776	\$34,932,653
Roosevelt	\$8,311,232	\$97,465	\$0	\$102,453	\$0	\$0	\$1,734,525	\$10,245,674
Rosebud	\$442,447	\$7,373	\$2,285,730	\$721,343	\$0	\$0	\$4,251,429	\$7,708,322

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
Sanders	\$0	\$0	\$0	\$0	\$0	\$0	\$1,943,441	\$1,943,441
Sheridan	\$2,218,269	\$19,832	\$0	\$8,398	\$0	\$0	\$1,371,593	\$3,618,092
Silver Bow	\$0	\$0	\$0	\$0	\$0	\$2,285,456	\$5,670,391	\$7,955,847
Stillwater	\$102,458	\$1,260	\$0	\$2,184	\$0	\$3,504,598	\$1,604,608	\$5,215,109
Sweet Grass	\$924	\$5	\$0	\$0	\$0	\$1,740,607	\$686,912	\$2,428,448
Teton	\$131,875	\$1,876	\$0	\$0	\$0	\$0	\$1,127,387	\$1,261,138
Toole	\$949,941	\$13,500	\$0	\$19,926	\$0	\$0	\$1,547,239	\$2,530,605
Treasure	\$0	\$0	\$0	\$323	\$0	\$0	\$203,282	\$203,605
Valley	\$240,206	\$3,448	\$0	\$10,026	\$0	\$0	\$1,155,404	\$1,409,085
Wheatland	\$0	\$0	\$0	\$0	\$0	\$0	\$421,562	\$421,562
Wibaux	\$1,365,192	\$12,741	\$0	\$72,286	\$0	\$0	\$488,587	\$1,938,806
Yellowstone	\$30,767	\$448	\$1,481,610	\$22	\$0	\$0	\$22,750,399	\$24,263,245
Total	\$74,569,778	\$875,374	\$8,506,255	\$3,824,075	\$465,221	\$8,010,272	\$148,646,026	\$244,897,001

Bentonite Tax

Bentonite Revenue

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

Bentonite Distribution

County	FY 2019	FY 2020	FY 2021	FY 2022
Carbon	\$142,160	\$97,973	\$96,070	\$126,983
Carter	\$872,855	\$501,251	\$362,019	\$338,238
Total	\$1,015,015	\$599,224	\$458,089	\$465,221

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 FY 1990 (15-23-703, MCA). Coal gross proceeds are currently allocated in five counties.

Coal Gross Proceeds Distribution

County	FY 2019	FY 2020	FY 2021	FY 2022
Big Horn	\$5,139,430	\$5,979,797	\$4,292,678	\$3,349,375
Musselshell	\$962,756	\$2,614,286	\$3,068,908	\$1,154,750
Richland	\$189,850	\$228,614	\$205,054	\$234,790
Rosebud	\$3,094,962	\$3,041,148	\$3,370,721	\$2,285,730
Yellowstone	\$1,755,749	\$1,337,217	\$725,710	\$1,481,610
Total	\$11,142,748	\$13,201,062	\$11,663,072	\$8,505,255

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)

Federal Mineral Royalties Distribution

County	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Beaverhead	\$3,062.67	\$1,357.44	\$494.10	\$494.31	\$0	\$991.46
Big Horn	\$2,057,260	\$1,911,082	\$2,953,182	\$2,172,795	\$1,892,598	\$1,224,079
Blaine	\$32,680	\$40,887	\$34,603	\$35,369	\$38,557	\$21,659
Broadwater	\$0	\$0	\$0	\$0	\$0	\$0
Carbon	\$121,120	\$126,341	\$139,042	\$167,674	\$124,510	\$65,405
Carter	\$12,327	\$10,000	\$10,490	\$10,667	\$9,522	\$6,107
Cascade	\$0	\$0	\$0	\$0	\$0	\$0
Chouteau	\$6,378	\$5,101	\$3,292	\$3,227	\$4,405	\$1,145
Custer	\$11,181	\$973	\$13,750	\$370	\$190	\$191
Daniels	\$338	\$456	\$479	\$554	\$459	\$407
Dawson	\$105,409	\$122,605	\$133,708	\$172,981	\$206,261	\$82,046
Deer Lodge	\$15	\$14	\$0	\$0	\$0	\$0
Fallon	\$479,203	\$442,872	\$636,332	\$1,004,898	\$574,838	\$483,667
Fergus	\$2,489	\$39,920	\$729	\$741	\$1,057	\$653
Flathead	\$0	\$16	\$0	\$0	\$0	\$0
Gallatin	\$22	\$84	\$63	\$63	\$63	\$0
Garfield	\$1,388	\$1,376	\$6,763	\$1,429	\$1,111	\$622
Glacier	\$5,540	\$2,677	\$3,341	\$8,157	\$3,034	\$821
Golden Valley	\$164.84	\$74.10	\$74.81	\$0	\$0	\$0
Granite	\$0	\$0	\$0	\$0	\$0	\$0
Hill	\$3,288	\$11,747	\$3,593	\$2,910	\$3,613	\$3,001
Jefferson	\$139	\$134	\$0	\$0	\$0	\$0
Judith Basin	\$0	\$0	\$0	\$0	\$0	\$0
Lake	\$0	\$0	\$0	\$0	\$0	\$0
Lewis And Clark	\$0	\$0	\$0	\$0	\$0	\$0
Liberty	\$5,150	\$7,326	\$4,560	\$65,495	\$0	\$3,087
Lincoln	\$0	\$0	\$0	\$0	\$0	\$0
Madison	\$37	\$369	\$0	\$0	\$0	\$0
McCone	\$9,521	\$2,245	\$1,645	\$1,358	\$1,159	\$1,068
Meagher	\$0	\$0	\$0	\$0	\$56.02	\$0
Mineral	\$0	\$0	\$0	\$0	\$0	\$0
Missoula	\$0	\$0	\$0	\$0	\$0	\$0
Musselshell	\$32,025	\$20,440	\$13,969	\$214,463	\$294,973	\$201,598
Park	\$2	\$0.55	\$268	\$115	\$408	\$0
Petroleum	\$4,540	\$5,341	\$3,285	\$5,274	\$4,763	\$4,882
Phillips	\$132,766	\$21,537	\$290,363	\$200,666	\$90,472	\$187,583

County	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Pondera	\$3,426	\$0	\$1,414	\$1,164	\$1,059	\$783
Powder River	\$220,202	\$271,395	\$366,237	\$467,987	\$456,963	\$357,780
Powell	\$3	\$3	\$0	\$0	\$0	\$0
Prairie	\$30,896	\$32,306	\$33,962	\$37,067	\$27,686	\$18,177
Ravalli	\$0	\$0	\$0	\$0	\$0	\$0
Richland	\$266,541	\$229,860	\$182,925	\$248,659	\$217,126	\$221,363
Roosevelt	\$0	\$163,390	\$77,291	\$152,715	\$92,068	\$102,453
Rosebud	\$1,638,466	\$1,823,378	\$1,379,457	\$1,532,661	\$1,727,247	\$721,343
Sanders	\$0	\$0	\$0	\$0	\$0	\$0
Sheridan	\$7,373	\$10,632	\$9,633	\$10,106	\$8,343	\$8,398
Silver Bow	\$157	\$151	\$0	\$0	\$0	\$0
Stillwater	\$2,488	\$401	\$784	\$384	\$1,983	\$2,184
Sweet Grass	\$4	\$0.55	\$155	\$452	\$0	\$0
Teton	\$265	\$26	\$0	\$0	\$0	\$0
Toole	\$28,243	\$33,853	\$31,974	\$41,599	\$59,600	\$19,926
Treasure	\$103,242	\$23,841	\$399	\$324	\$322	\$323
Valley	\$4,435	\$734	\$14,224	\$27,184	\$9,050	\$10,026
Wheatland	\$27	\$28	\$98	\$98	\$98	\$0
Wibaux	\$122,851	\$123,967	\$138,655	\$140,998	\$107,549	\$72,286
Yellowstone	\$53	\$58	\$52	\$52	\$43	\$22
Total	\$5,474,714	\$5,489,000	\$6,491,282	\$6,731,148	\$5,961,186	\$3,824,075

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.

Metalliferous Mines Distribution

County	FY 2019	FY 2020	FY 2021	FY 2022
Broadwater	\$0	\$53	\$18	\$18
Silver Bow	\$1,433,035	\$1,481,772	\$2,059,490	\$2,285,456
Granite	\$1,265	\$69	\$0	\$1,142
Jefferson	\$208,254	\$17,560	\$2,449	\$1,784
Meagher	\$299	\$1,234	\$978	\$0
Park	\$314,747	\$444,165	\$325,639	\$476,667
Stillwater	\$2,281,334	\$3,447,439	\$4,427,344	\$3,504,598
Sweet Grass	\$1,070,023	\$1,607,719	\$2,066,386	\$1,740,607
Total	\$5,308,957	\$7,000,009	\$8,882,303	\$5,724,816

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 FY 2022, 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.

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 Montana's eastern counties, so these counties have the largest 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.

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 Distribution

County	FY 2019	FY 2020	FY 2021	FY 2022
Big Horn	\$89,562	\$43,940	\$27,196	\$79,876
Blaine	\$714,956	\$523,058	\$723,070	\$1,420,223
Carbon	\$871,871	\$672,320	\$736,106	\$1,400,426
Carter	\$24,517	\$17,467	\$22,358	\$38,995
Chouteau	\$19,704	\$23,733	\$44,766	\$98,739
Custer	\$453	\$363	\$0	\$0
Daniels	\$0	\$9,015	\$11,656	\$22,456
Dawson	\$1,316,607	\$909,151	\$933,980	\$1,707,554
Fallon	\$8,302,739	\$5,837,782	\$6,445,455	\$11,339,303
Fergus	\$169	\$270	\$580	\$1,363
Garfield	\$18,227	\$10,112	\$9,943	\$24,443
Glacier	\$719,199	\$347,451	\$464,366	\$1,047,648
Golden Valley	\$0	\$0	\$4,987	\$3,370
Hill	\$76,256	\$100,954	\$181,722	\$393,763
Liberty	\$230,830	\$138,442	\$180,158	\$383,734
McCone	\$9,068	\$1,659	\$519	\$3,459
Musselshell	\$294,541	\$209,124	\$207,836	\$365,208
Petroleum	\$20,363	\$8,985	\$10,358	\$34,639
Phillips	\$682,969	\$323,974	\$730,727	\$1,044,613
Pondera	\$156,129	\$28,491	\$68,686	\$279,672
Powder River	\$5,892,406	\$5,048,938	\$5,233,452	\$9,008,525
Prairie	\$94,076	\$62,064	\$41,742	\$71,012
Richland	\$22,568,970	\$14,818,637	\$17,315,153	\$32,007,446
Roosevelt	\$6,811,662	\$4,242,173	\$4,393,527	\$8,311,232
Rosebud	\$322,174	\$199,396	\$177,400	\$442,447
Sheridan	\$1,856,259	\$1,182,467	\$1,216,907	\$2,218,269
Stillwater	\$5,313	\$28,964	\$48,972	\$102,458
Sweet Grass	\$1,229	\$448	\$349	\$924
Teton	\$97,632	\$39,017	\$59,464	\$131,875
Toole	\$626,479	\$89,474	\$377,988	\$949,941
Valley	\$255,883	\$147,470	\$105,621	\$240,206
Wibaux	\$1,213,403	\$786,771	\$747,897	\$1,365,192
Yellowstone	\$14,899	\$7,785	\$8,110	\$30,767
Total	\$53,308,546	\$35,859,898	\$40,531,049	\$74,569,778

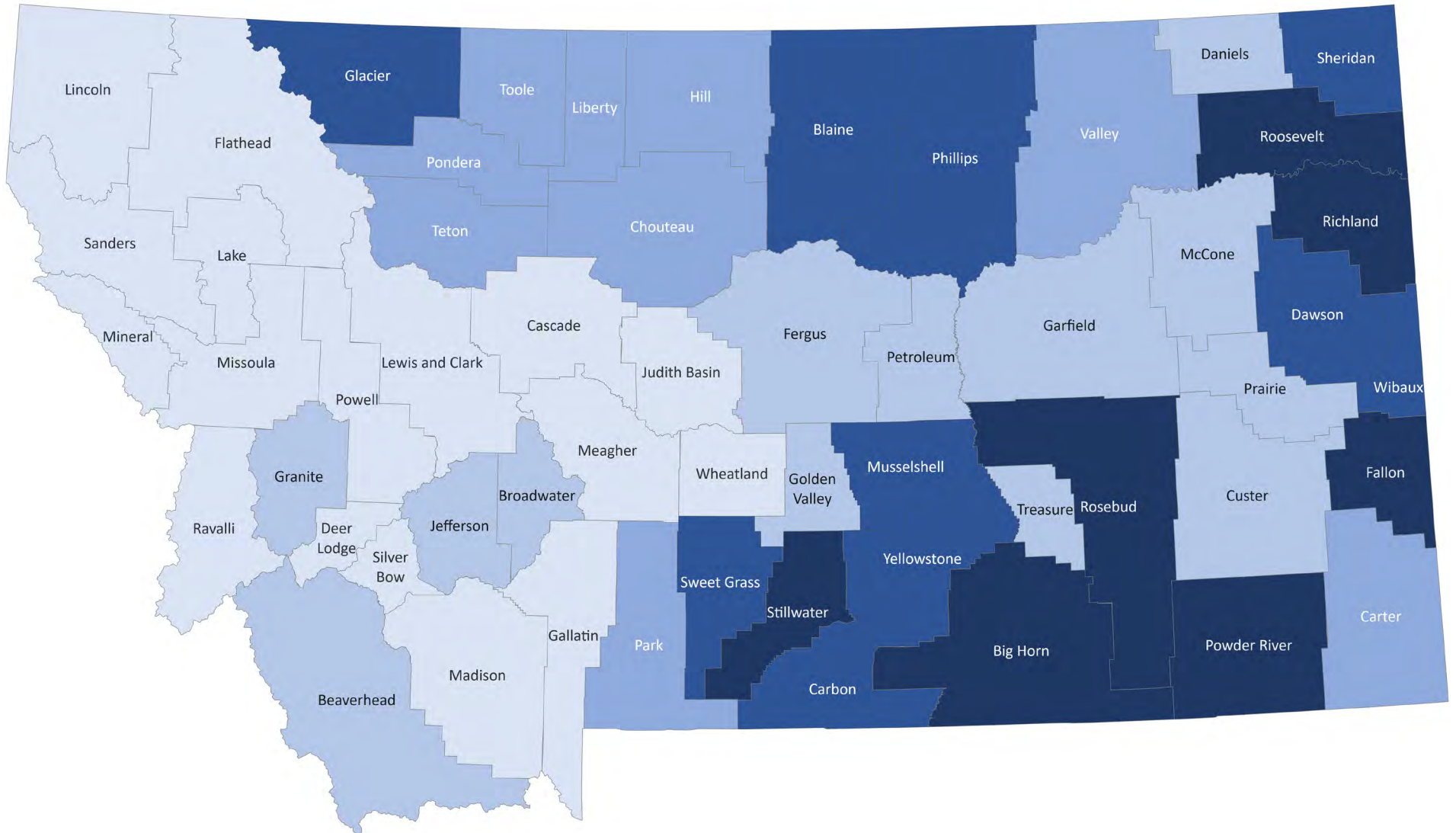
Oil and Natural Gas Resource Distribution Account

County	FY 2019	FY 2020	FY 2021	FY 2022
Big Horn	\$0	\$243	\$958	\$1,749
Blaine	\$1	\$2,053	\$2,784	\$17,312
Carbon	\$1	\$2,367	\$124	\$11,267
Carter	\$0	\$60	\$81	\$477
Chouteau	\$0	\$142	\$286	\$1,451
Custer	\$0	\$1	\$0	\$0
Daniels	\$0	\$131	\$32	\$499
Dawson	\$2	\$3,026	\$2,762	\$18,009
Fallon	\$1	\$24,628	\$20,851	\$129,333
Fergus	\$0	\$2	\$4	\$20
Garfield	\$0	\$28	\$29	\$299
Glacier	\$1	\$1,812	\$1,332	\$12,414
Hill	\$1	\$602	\$1,184	\$5,953
Liberty	\$0	\$490	\$627	\$4,853
McCone	\$0	\$0	\$0	\$47
Musselshell	\$0	\$478	\$550	\$3,330
Petroleum	\$0	\$88	\$103	\$606
Phillips	\$3	\$1,759	\$3,413	\$18,417
Pondera	\$0	\$452	\$404	\$3,365
Powder River	\$8	\$17,835	\$12,101	\$75,782
Prairie	\$0	\$237	\$175	\$965
Richland	\$43	\$63,784	\$63,432	\$411,279
Roosevelt	\$21	\$23,606	\$14,378	\$97,465
Rosebud	\$1	\$719	\$642	\$7,373
Sheridan	\$2	\$3,483	\$2,990	\$19,832
Stillwater	\$0	\$2	\$193	\$1,260
Sweet Grass	\$0	\$1	\$1	\$5
Teton	\$0	\$289	\$288	\$1,876
Toole	\$1	\$1,575	\$2,134	\$13,500
Valley	\$1	\$534	\$567	\$3,448
Wibaux	\$1	\$2,458	\$1,937	\$12,741
Yellowstone	\$0	\$50	\$12	\$448
Total	\$89	\$152,935	\$134,369	\$875,374

The following map shows total natural resource revenue shared with local governments for FY 2022.

FY 2022 Total Natural Resource Shared Revenue by County

■ \$0 ■ \$1-\$100K ■ \$100K-\$1M ■ \$1M-\$3M ■ \$3M+



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 FY 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 FY 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 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
- corporate income tax

The maximum growth rate is 1.03 (3 percent) 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 the counties’ Entitlement Share Payments; the city/town growth rate applies to the sum of all the cities’ and towns’ Entitlement Share Payments; and the consolidated local governments’ growth rate 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 FY 2016 calculation.

2017

The legislature prescribed a growth rate of 1.005 for FY 2018 and 1.0187 for 2019, with the stipulation that the entitlement share for FY 2020 would be calculated as if normal growth rates have been applied in FYs 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 also adjusted the school funding formula to compensate local school districts for lost property tax revenue.

In the current year, FY 2023, total Entitlement Share Payments are \$153,425,879. The following tables show four years of payments.

County Entitlement Share Payment

County	FY 2020	FY 2021	FY 2022	FY 2023
Beaverhead	\$615,494	\$629,618	\$637,881	\$675,452
Big Horn	\$254,902	\$265,849	\$272,663	\$345,804
Blaine	\$494,111	\$504,469	\$511,132	\$567,272
Broadwater	\$576,251	\$587,949	\$594,773	\$625,032
Carbon	\$745,379	\$762,361	\$771,963	\$806,074
Carter	\$271,513	\$275,847	\$278,637	\$292,821
Cascade	\$1,650,108	\$1,720,424	\$1,761,589	\$1,909,085
Chouteau	\$1,126,498	\$1,144,832	\$1,156,559	\$1,251,351
Custer	\$724,070	\$740,426	\$750,585	\$800,787
Daniels	\$547,134	\$555,103	\$560,646	\$617,018
Dawson	\$1,517,420	\$1,543,764	\$1,559,237	\$1,657,328
Fallon	\$574,570	\$583,700	\$589,802	\$625,180
Fergus	\$690,347	\$705,699	\$715,613	\$780,183
Flathead	\$5,116,626	\$5,250,780	\$5,326,192	\$5,560,657
Gallatin	\$3,546,618	\$3,664,146	\$3,730,250	\$3,963,467
Garfield	\$346,183	\$351,373	\$354,911	\$385,834
Glacier	\$844,269	\$864,101	\$875,720	\$932,136
Golden Valley	\$86,554	\$88,217	\$89,230	\$94,627
Granite	\$440,628	\$448,769	\$453,561	\$473,758
Hill	\$1,035,130	\$1,058,476	\$1,073,000	\$1,163,211
Jefferson	\$1,028,801	\$1,050,734	\$1,063,084	\$1,100,216
Judith Basin	\$417,479	\$424,520	\$428,626	\$448,388
Lake	\$1,277,778	\$1,314,244	\$1,334,480	\$1,395,210
Lewis and Clark	\$2,524,012	\$2,600,799	\$2,644,143	\$2,777,226
Liberty	\$592,717	\$601,725	\$607,863	\$669,727
Lincoln	\$1,105,529	\$1,133,143	\$1,148,652	\$1,193,251
Madison	\$913,405	\$931,540	\$941,871	\$979,972
McCone	\$528,897	\$536,587	\$541,958	\$599,249
Meagher	\$212,332	\$216,305	\$218,746	\$231,903
Mineral	\$421,288	\$429,907	\$434,755	\$449,065
Missoula	\$5,589,037	\$5,739,715	\$5,824,244	\$6,115,742
Musselshell	\$323,047	\$330,048	\$334,424	\$353,917
Park	\$846,407	\$868,630	\$880,851	\$915,992
Petroleum	\$98,473	\$100,042	\$101,090	\$113,986
Phillips	\$393,593	\$401,447	\$406,063	\$451,852
Pondera	\$753,873	\$767,273	\$775,902	\$846,741
Powder River	\$508,744	\$516,756	\$521,616	\$548,994

County	FY 2020	FY 2021	FY 2022	FY 2023
Powell	\$321,425	\$329,999	\$334,970	\$357,597
Prairie	\$272,205	\$276,406	\$279,176	\$298,521
Ravalli	\$1,804,359	\$1,856,439	\$1,885,081	\$1,965,468
Richland	\$917,800	\$935,889	\$947,812	\$1,048,017
Roosevelt	\$904,935	\$922,585	\$934,674	\$1,028,818
Rosebud	\$2,825,408	\$2,873,040	\$2,897,836	\$2,958,812
Sanders	\$1,221,442	\$1,246,551	\$1,260,085	\$1,296,498
Sheridan	\$906,097	\$919,657	\$928,976	\$1,066,761
Stillwater	\$1,070,910	\$1,092,051	\$1,103,821	\$1,140,027
Sweet Grass	\$425,802	\$433,958	\$438,728	\$460,510
Teton	\$708,630	\$721,891	\$729,991	\$772,345
Toole	\$832,452	\$846,641	\$855,325	\$937,079
Treasure	\$156,539	\$159,081	\$160,642	\$172,363
Valley	\$451,840	\$461,895	\$468,491	\$517,742
Wheatland	\$214,975	\$219,293	\$221,790	\$236,743
Wibaux	\$363,754	\$369,528	\$372,830	\$388,350
Yellowstone	\$4,712,724	\$4,872,838	\$4,965,468	\$5,285,108
Total	\$56,850,517	\$58,247,060	\$59,058,004	\$62,649,266

City/Town Entitlement Share Payment

County	City/Town	FY 2020	FY 2021	FY 2022	FY 2023
Beaverhead	Dillon	\$621,233	\$641,702	\$651,050	\$675,831
Beaverhead	Lima	\$26,651	\$27,636	\$28,079	\$29,146
Big Horn	Hardin	\$795,924	\$818,528	\$828,670	\$853,200
Big Horn	Lodge Grass	\$30,102	\$31,647	\$32,345	\$34,017
Blaine	Chinook	\$252,488	\$259,758	\$263,042	\$270,955
Blaine	Harlem	\$157,964	\$162,627	\$164,738	\$169,821
Broadwater	Townsend	\$296,770	\$306,754	\$311,296	\$322,138
Carbon	Bearcreek	\$6,103	\$6,398	\$6,530	\$6,848
Carbon	Bridger	\$186,599	\$191,569	\$193,807	\$200,055
Carbon	Fromberg	\$38,905	\$40,646	\$41,429	\$43,316
Carbon	Joliet	\$53,418	\$55,853	\$56,949	\$59,733
Carbon	Red Lodge	\$406,879	\$419,199	\$424,766	\$438,185
Carter	Ekalaka	\$68,377	\$70,395	\$71,320	\$73,426
Cascade	Belt	\$116,235	\$119,546	\$121,040	\$124,570
Cascade	Cascade	\$90,383	\$93,534	\$94,941	\$98,209
Cascade	Great Falls	\$8,777,069	\$9,061,267	\$9,191,538	\$9,541,810
Cascade	Neihart	\$5,983	\$6,200	\$6,298	\$6,522
Chouteau	Big Sandy	\$75,704	\$78,349	\$79,527	\$82,768
Chouteau	Fort Benton	\$211,325	\$218,274	\$221,422	\$229,185
Chouteau	Geraldine	\$22,558	\$23,549	\$23,985	\$25,007
Custer	Ismay	\$1,612	\$1,684	\$1,717	\$1,791
Custer	Miles City	\$1,350,893	\$1,393,334	\$1,412,558	\$1,459,968
Daniels	Flaxville	\$7,851	\$8,148	\$8,279	\$8,577
Daniels	Scobey	\$144,277	\$149,075	\$151,261	\$157,133
Dawson	Glendive	\$770,945	\$795,462	\$806,672	\$836,784
Dawson	Richey	\$15,636	\$16,290	\$16,593	\$17,276
Fallon	Baker	\$271,508	\$280,453	\$284,597	\$296,252
Fallon	Plevna	\$16,429	\$17,067	\$17,349	\$17,983
Fergus	Denton	\$34,766	\$35,919	\$36,435	\$37,896
Fergus	Grass Range	\$11,839	\$12,288	\$12,490	\$12,963
Fergus	Lewistown	\$985,013	\$1,015,312	\$1,029,076	\$1,062,655
Fergus	Moore	\$21,110	\$21,883	\$22,245	\$23,853
Fergus	Winifred	\$16,074	\$16,800	\$17,129	\$17,907
Flathead	Columbia Falls	\$748,105	\$773,794	\$785,763	\$814,713
Flathead	Kalispell	\$3,275,871	\$3,386,576	\$3,438,060	\$3,577,959
Flathead	Whitefish	\$891,581	\$925,004	\$940,614	\$979,667
Gallatin	Belgrade	\$836,031	\$871,010	\$887,465	\$931,100
Gallatin	Bozeman	\$4,695,154	\$4,886,072	\$4,975,225	\$5,228,938
Gallatin	Manhattan	\$177,227	\$184,453	\$187,827	\$197,677
Gallatin	Three Forks	\$190,431	\$198,444	\$202,066	\$210,997

County	City/Town	FY 2020	FY 2021	FY 2022	FY 2023
Gallatin	West Yellowstone	\$299,849	\$308,150	\$311,946	\$321,972
Garfield	Jordan	\$46,554	\$48,243	\$49,012	\$50,997
Glacier	Browning	\$75,806	\$79,505	\$0	\$0
Glacier	Cut Bank	\$650,979	\$669,143	\$677,423	\$697,247
Golden Valley	Lavina	\$11,189	\$11,772	\$12,032	\$12,696
Golden Valley	Ryegate	\$26,071	\$27,062	\$27,508	\$28,571
Granite	Drummond	\$43,865	\$45,424	\$46,116	\$47,793
Granite	Philipsburg	\$128,829	\$133,192	\$135,155	\$140,233
Hill	Havre	\$1,582,582	\$1,632,216	\$1,654,776	\$1,712,557
Hill	Hingham	\$11,817	\$12,286	\$12,504	\$13,309
Jefferson	Boulder	\$176,824	\$182,795	\$185,502	\$191,944
Jefferson	Whitehall	\$189,984	\$195,898	\$198,574	\$204,767
Judith Basin	Hobson	\$30,453	\$31,486	\$31,962	\$33,062
Judith Basin	Stanford	\$60,475	\$62,408	\$63,288	\$65,396
Lake	Polson	\$695,845	\$719,401	\$730,098	\$757,453
Lake	Ronan	\$352,891	\$363,779	\$368,739	\$381,343
Lake	St. Ignatius	\$62,356	\$65,340	\$66,688	\$70,749
Lewis and Clark	East Helena	\$617,491	\$632,829	\$639,893	\$657,556
Lewis and Clark	Helena	\$4,462,845	\$4,613,117	\$4,682,848	\$4,869,178
Liberty	Chester	\$120,906	\$125,057	\$126,884	\$131,736
Lincoln	Eureka	\$136,219	\$141,132	\$143,657	\$149,628
Lincoln	Libby	\$576,979	\$593,265	\$600,652	\$619,913
Lincoln	Rexford	\$19,132	\$19,823	\$20,135	\$20,868
Lincoln	Troy	\$172,516	\$177,653	\$179,995	\$185,681
Madison	Ennis	\$147,502	\$152,334	\$154,522	\$160,585
Madison	Sheridan	\$65,273	\$68,123	\$69,405	\$72,585
Madison	Twin Bridges	\$44,023	\$45,815	\$46,592	\$48,640
Madison	Virginia City	\$28,326	\$29,328	\$29,772	\$30,832
McCone	Circle	\$93,522	\$96,484	\$97,864	\$101,782
Meagher	White Sulphur Springs	\$151,643	\$156,412	\$158,564	\$163,716
Mineral	Alberton	\$67,896	\$70,079	\$71,069	\$73,443
Mineral	Superior	\$182,863	\$187,983	\$190,312	\$196,300
Missoula	Missoula	\$9,040,744	\$9,363,870	\$9,514,630	\$9,937,429
Musselshell	Melstone	\$13,713	\$14,175	\$14,405	\$14,913
Musselshell	Roundup	\$289,725	\$299,036	\$303,214	\$313,270
Park	Clyde Park	\$43,970	\$45,483	\$46,148	\$47,705
Park	Livingston	\$1,234,113	\$1,273,182	\$1,290,992	\$1,333,632
Petroleum	Winnett	\$27,882	\$28,786	\$29,206	\$30,136
Phillips	Dodson	\$16,462	\$17,026	\$17,276	\$17,853
Phillips	Malta	\$302,609	\$312,238	\$316,539	\$327,780

County	City/Town	FY 2020	FY 2021	FY 2022	FY 2023
Phillips	Saco	\$24,133	\$24,990	\$25,374	\$26,261
Pondera	Conrad	\$371,144	\$383,268	\$388,750	\$402,421
Pondera	Valier	\$51,740	\$53,741	\$54,661	\$57,691
Powder River	Broadus	\$80,211	\$82,685	\$83,792	\$86,369
Powell	Deer Lodge	\$476,987	\$491,985	\$498,658	\$514,410
Prairie	Terry	\$93,277	\$96,172	\$97,481	\$100,697
Ravalli	Darby	\$165,084	\$169,780	\$171,890	\$176,906
Ravalli	Hamilton	\$1,115,244	\$1,145,484	\$1,159,322	\$1,195,132
Ravalli	Pinesdale	\$43,024	\$46,030	\$47,417	\$51,025
Ravalli	Stevensville	\$208,597	\$216,842	\$220,630	\$229,559
Richland	Fairview	\$141,999	\$146,470	\$148,479	\$153,505
Richland	Sidney	\$866,394	\$895,544	\$908,802	\$944,996
Roosevelt	Bainville	\$52,030	\$53,664	\$54,397	\$56,188
Roosevelt	Culbertson	\$116,213	\$120,050	\$121,784	\$127,222
Roosevelt	Froid	\$25,138	\$26,035	\$26,449	\$27,441
Roosevelt	Poplar	\$141,477	\$145,869	\$147,849	\$152,812
Roosevelt	Wolf Point	\$400,554	\$413,758	\$419,735	\$435,258
Rosebud	Colstrip	\$953,374	\$975,251	\$984,960	\$1,008,151
Rosebud	Forsyth	\$345,029	\$355,142	\$359,694	\$370,819
Sanders	Hot Springs	\$52,270	\$54,475	\$55,489	\$57,958
Sanders	Plains	\$240,902	\$247,623	\$250,684	\$259,037
Sanders	Thompson Falls	\$354,665	\$364,023	\$368,267	\$378,308
Sheridan	Medicine Lake	\$26,802	\$27,792	\$28,234	\$29,246
Sheridan	Outlook	\$5,180	\$5,382	\$5,472	\$5,678
Sheridan	Plentywood	\$301,303	\$310,527	\$314,717	\$326,275
Sheridan	Westby	\$25,029	\$25,842	\$26,200	\$27,466
Silver Bow	Walkerville	\$39,772	\$42,095	\$43,139	\$45,584
Stillwater	Columbus	\$472,654	\$485,396	\$491,304	\$506,640
Sweet Grass	Big Timber	\$230,839	\$238,650	\$242,239	\$252,082
Teton	Choteau	\$193,697	\$200,996	\$204,281	\$212,104
Teton	Dutton	\$52,438	\$54,083	\$54,823	\$56,589
Teton	Fairfield	\$105,192	\$108,660	\$110,239	\$114,318
Toole	Kevin	\$22,911	\$23,620	\$23,941	\$24,675
Toole	Shelby	\$537,146	\$553,423	\$560,805	\$581,583
Toole	Sunburst	\$36,593	\$38,007	\$38,639	\$40,115
Treasure	Hysham	\$35,199	\$36,481	\$37,074	\$39,020
Valley	Fort Peck	\$17,474	\$18,330	\$18,714	\$19,605
Valley	Glasgow	\$569,382	\$586,718	\$594,680	\$616,406
Valley	Nashua	\$37,401	\$38,716	\$39,307	\$40,752
Valley	Opheim	\$12,944	\$13,356	\$13,546	\$14,009

County	City/Town	FY 2020	FY 2021	FY 2022	FY 2023
Wheatland	Judith Gap	\$15,099	\$15,663	\$15,911	\$16,487
Wibaux	Wibaux	\$106,570	\$109,853	\$111,300	\$114,612
Yellowstone	Billings	\$14,936,309	\$15,442,079	\$15,674,315	\$16,307,418
Yellowstone	Broadview	\$29,828	\$30,778	\$31,200	\$32,191
Yellowstone	Laurel	\$993,693	\$1,026,277	\$1,041,098	\$1,076,742
Total		\$74,296,057	\$76,788,080	\$77,852,816	\$80,904,609

Consolidated Government Entitlement Share Payment

Consolidated Government	FY 2020	FY 2021	FY 2022	FY 2023
Deer Lodge	\$1,592,652	\$1,638,459	\$1,661,390	\$1,722,535
Silver Bow	\$5,165,427	\$5,324,246	\$5,403,905	\$5,614,160
Total	\$6,758,079	\$6,962,705	\$7,065,294	\$7,336,696

Tax Increment Financing Entitlement Share Payment

County	TIF	FY 2020	FY 2021	FY 2022	FY 2023
Big Horn	Hardin Industrial Infrastructure	\$777	\$777	\$5,201	\$5,240
Cascade	East Industrial Park	\$0	\$0	\$924	\$1,606
Cascade	International Malting Plant	\$3,517	\$3,517	\$8,386	\$9,479
Cascade	Great Falls Urban Renewal	\$2,245	\$2,245	\$30,360	\$30,364
Cascade	Great Falls International Airport	\$23	\$23	\$3,359	\$3,359
Cascade	West Bank Urban Renewal	\$4,684	\$4,684	\$11,507	\$11,507
Cascade	Manchester Exit Industrial	\$1,856	\$1,856	\$1,856	\$0
Cascade	Montana Milling Industrial	\$2,648	\$2,648	\$2,648	\$0
Chouteau	Fort Benton	\$0	\$0	\$6,198	\$6,200
Chouteau	1 TIFD	\$6,075	\$6,075	\$0	\$0
Custer	Downtown TIF District	\$0	\$0	\$6,557	\$11,758
Fergus	Lewistown Urban	\$0	\$0	\$11,090	\$11,091
Gallatin	Bozeman Downtown	\$56,050	\$56,050	\$56,050	\$59,104
Gallatin	North-East Urban Renewal	\$1,353	\$1,353	\$1,353	\$1,354
Gallatin	North 7th Urban Renewal	\$37,926	\$37,926	\$43,117	\$46,397
Jefferson	16RT	\$36,612	\$36,612	\$0	\$0
Flathead	Glacier Rail Park TEDD	\$0	\$0	\$15	\$18
Flathead	Kalispell Downtown URD	\$0	\$0	\$6,379	\$6,379
Flathead	Old School Technology	\$3,057	\$3,057	\$0	\$0
Flathead	Old School Technology G	\$0	\$0	\$3,483	\$3,483

County	TIF	FY 2020	FY 2021	FY 2022	FY 2023
Flathead	Kalispell B	\$42,671	\$0	\$0	\$0
Flathead	Kalispell C	\$243,128	\$243,128	\$276,078	\$278,344
Flathead	Whitefish	\$248,865	\$0	\$0	\$0
Lake	Polson	\$13,081	\$13,081	\$15,211	\$18,215
Lewis and Clark	Capital Hill	\$0	\$0	\$10,076	\$10,078
Lewis and Clark	Helena URD	\$0	\$0	\$29,294	\$29,300
Lewis and Clark	Railroad URD	\$0	\$0	\$8,335	\$8,335
Lincoln	Riverside	\$8,147	\$8,147	\$8,645	\$9,437
Missoula	Urban Renewal District III (1-1D)	\$277,850	\$277,850	\$349,156	\$349,420
Missoula	Technology District (20-3E)	\$15,365	\$0	\$15,583	\$15,642
Missoula	North Reserve Scott Street	\$0	\$0	\$20,235	\$22,806
Missoula	Urban Renewal District II (1-1C)	\$400,286	\$400,286	\$440,146	\$440,149
Missoula	Urban Renewal District II (4-1C)	\$42,305	\$42,305	\$45,998	\$45,998
Missoula	Front Street URD (1-1F)	\$53,975	\$53,975	\$63,387	\$63,392
Missoula	River Front URD (1-1R)	\$9,316	\$9,316	\$14,874	\$16,378
Missoula	Bonner Mill Industrial District	\$13,986	\$13,986	\$23,897	\$26,032
Missoula	The Wye	\$0	\$0	\$21,176	\$21,200
Park	West End Industrial	\$13,189	\$13,189	\$15,016	\$15,016
Park	Livingston Urban Renewal	\$40,967	\$40,967	\$45,380	\$49,425
Ravalli	North Stevensville Industrial	\$21,710	\$21,710	\$21,710	\$21,710
Silver Bow	Ramsey TIFD	\$140,482	\$140,482	\$151,306	\$0
Silver Bow	Eastside TIFD	\$8,840	\$0	\$0	\$0
Silver Bow	1TD South Butte TEDD	\$0	\$0	\$2,744	\$9,904
Silver Bow	Butte Uptown URA 1UP	\$0	\$0	\$11,054	\$11,217

County	TIF	FY 2020	FY 2021	FY 2022	FY 2023
Silver Bow	Harrison Ave URD	\$0	\$0	\$23,824	\$29,031
Yellowstone	North 27th Street	\$76,855	\$76,855	\$0	\$0
Yellowstone	East Billings	\$146,654	\$146,654	\$171,479	\$171,479
Yellowstone	South Billings Blvd	\$256,218	\$256,218	\$287,861	\$292,587
Yellowstone	Laurel	\$72,175	\$72,175	\$83,439	\$84,059
Yellowstone	Lockwood TEDD	\$0	\$0	\$10,259	\$10,512
Yellowstone	Expanded North 27th Street	\$134,966	\$134,966	\$259,374	\$266,797
Total		\$2,437,856	\$2,122,115	\$2,624,019	\$2,523,801

FY 2022 Entitlement Share Revenue by County

