

# TRANSFERS TO LOCAL GOVERNMENT BIENNIAL REPORT - THE MONTANA DEPARTMENT OF REVENUE



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## 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	FY2015 Shared Amount	FY2016 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	\$73,368,028	\$39,739,912
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	\$9,017,559	\$8,408,139
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	\$10,569,130	\$10,777,732
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	\$823,563	\$1,007,321
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	\$3,290,217	\$2,004,361
Fort Peck Tribes Oil and Natural Gas Production Tax Agreement (see: Fort Peck Tribes and State of MT Oil and Natural Gas Production Tax Agreement)	The tribes receive 50 percent of oil and gas production taxes each quarter on new oil and new natural gas production on the reservation, over which both the state and the tribes have taxation authority. The state collects the taxes and remits the tribe's share to it.	August 1, November 1, February 1, May 1	\$0	\$0
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	\$126,587,340	\$129,270,020

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.

# Transfers to Local Government

## Shared Revenue by County, Fiscal Year 2016

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	\$13,185	\$0	\$1,250	\$1,164,420	\$1,178,855
Big Horn	\$33,116	\$3,588	\$5,330,497	\$3,135,199	\$0	\$0	\$983,841	\$9,486,240
Blaine	\$562,461	\$25,129	\$0	\$148,513	\$0	\$0	\$841,934	\$1,578,036
Broadwater	\$0	\$0	\$0	\$483	\$0	\$987	\$813,132	\$814,602
Carbon	\$707,042	\$21,369	\$0	\$224,333	\$93,835	\$0	\$1,330,021	\$2,376,600
Carter	\$19,530	\$853	\$0	\$24,349	\$913,486	\$0	\$321,770	\$1,279,989
Cascade	\$0	\$0	\$0	\$0	\$0	\$0	\$9,662,459	\$9,662,459
Chouteau	\$26,727	\$1,884	\$0	\$13,334	\$0	\$0	\$1,358,789	\$1,400,734
Custer	\$1,979	\$96	\$0	\$2,311	\$0	\$0	\$1,911,704	\$1,916,089
Daniels	\$0	\$0	\$0	\$372	\$0	\$0	\$661,500	\$661,872
Dawson	\$1,046,152	\$35,970	\$0	\$164,783	\$0	\$0	\$2,155,696	\$3,402,601
Deer Lodge	\$0	\$0	\$0	\$16	\$0	\$0	\$1,465,532	\$1,465,549
Fallon	\$6,429,316	\$219,076	\$0	\$931,569	\$0	\$0	\$808,741	\$8,388,702
Fergus	\$906	\$16	\$0	\$3,729	\$0	\$0	\$1,622,567	\$1,622,218
Flathead	\$0	\$0	\$0	\$0	\$0	\$0	\$9,744,557	\$9,744,557
Gallatin	\$0	\$0	\$0	\$79	\$0	\$0	\$8,879,902	\$8,879,981
Garfield	\$19,356	\$752	\$0	\$2,469	\$0	\$0	\$372,492	\$395,068
Glacier	\$454,327	\$21,866	\$0	\$4,806	\$0	\$0	\$1,453,757	\$1,934,757
Golden Valley	\$8,492	\$223	\$0	\$512	\$0	\$0	\$114,613	\$123,840
Granite	\$0	\$0	\$0	\$0	\$0	\$0	\$573,978	\$573,978
Hill	\$174,386	\$8,894	\$0	\$13,236	\$0	\$0	\$2,425,125	\$2,621,640
Jefferson	\$0	\$0	\$0	\$217	\$0	\$197,710	\$1,336,940	\$1,534,867
Judith Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$479,827	\$479,827
Lake	\$0	\$0	\$0	\$0	\$0	\$0	\$2,196,861	\$2,196,861
Lewis & Clark	\$0	\$0	\$0	\$90	\$0	\$0	\$6,947,339	\$6,947,429
Liberty	\$207,108	\$7,716	\$0	\$7,902	\$0	\$0	\$675,565	\$898,291
Lincoln	\$0	\$0	\$0	\$0	\$0	\$0	\$1,888,932	\$1,888,932
Madison	\$0	\$0	\$0	\$36	\$0	\$4,948	\$1,120,006	\$1,124,990
McCone	\$14,526	\$398	\$0	\$11,949	\$0	\$0	\$591,144	\$618,017
Meagher	\$0	\$0	\$0	\$18,964	\$0	\$0	\$339,566	\$358,530
Mineral	\$0	\$0	\$0	\$0	\$0	\$0	\$627,437	\$627,437
Missoula	\$0	\$0	\$0	\$0	\$0	\$0	\$14,309,316	\$14,309,316
Musselshell	\$239,900	\$6,835	\$1,324,769	\$27	\$0	\$0	\$579,575	\$2,151,106
Park	\$0	\$0	\$0	\$8,111	\$0	\$87,258	\$2,008,634	\$2,104,003
Petroleum	\$16,439	\$1,097	\$0	\$215,275	\$0	\$0	\$119,277	\$352,088
Phillips	\$567,326	\$13,911	\$0	\$3,841	\$0	\$0	\$683,637	\$1,268,715
Pondera	\$64,744	\$5,791	\$0	\$262,319	\$0	\$0	\$1,098,119	\$1,430,974
Powder River	\$2,698,741	\$70,476	\$0	\$4	\$0	\$0	\$558,556	\$3,327,776
Powell	\$0	\$0	\$0	\$0	\$0	\$0	\$732,718	\$732,718
Prairie	\$75,312	\$2,918	\$0	\$57,003	\$0	\$0	\$344,942	\$480,175
Ravalli	\$0	\$0	\$0	\$0	\$0	\$0	\$3,084,182	\$3,084,182
Richland	\$18,753,990	\$780,240	\$229,175	\$698,274	\$0	\$0	\$1,778,653	\$22,240,332
Roosevelt	\$4,087,082	\$187,530	\$0	\$293,016	\$0	\$0	\$1,520,066	\$6,087,694
Rosebud	\$308,092	\$11,261	\$3,286,268	\$1,701,796	\$0	\$0	\$3,900,743	\$9,208,160
Sanders	\$0	\$0	\$0	\$0	\$0	\$0	\$1,748,399	\$1,748,399
Sheridan	\$1,457,331	\$44,364	\$0	\$17,833	\$0	\$0	\$1,192,482	\$2,712,010
Silver Bow	\$0	\$0	\$0	\$232	\$0	\$737,060	\$4,909,958	\$5,647,250
Stillwater	\$19,293	\$1,009	\$0	\$7,852	\$0	\$643,728	\$1,447,707	\$2,119,589
Sweet Grass	\$1,577	\$29	\$0	\$883	\$0	\$331,420	\$611,931	\$945,840
Teton	\$46,585	\$2,969	\$0	\$263	\$0	\$0	\$987,706	\$1,037,523
Toole	\$449,296	\$23,982	\$0	\$44,084	\$0	\$0	\$1,336,687	\$1,854,049
Treasure	\$0	\$0	\$0	\$128,536	\$0	\$0	\$180,749	\$309,286
Valley	\$157,092	\$5,729	\$0	\$17,153	\$0	\$0	\$1,004,650	\$1,184,625
Wheatland	\$0	\$0	\$0	\$27	\$0	\$0	\$369,728	\$369,755
Wibaux	\$1,074,494	\$29,834	\$0	\$228,691	\$0	\$0	\$444,546	\$1,777,565
Yellowstone	\$17,195	\$693	\$607,023	\$481	\$0	\$0	\$19,446,912	\$20,072,304
<b>Total</b>	<b>\$39,739,912</b>	<b>\$1,536,495</b>	<b>\$10,777,732</b>	<b>\$8,408,139</b>	<b>\$1,007,321</b>	<b>\$2,004,361</b>	<b>\$129,270,020</b>	<b>\$192,743,979</b>

# Transfers to Local Government

## Shared Revenue by County, Fiscal Year 2015

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	\$15,526	\$0	\$635	\$1,138,470	\$1,154,631
Big Horn	\$159,754	\$7,140	\$5,279,474	\$2,934,979	\$0	\$0	\$956,018	\$9,337,365
Blaine	\$1,276,840	\$49,290	\$0	\$272,229	\$0	\$0	\$825,955	\$2,424,314
Broadwater	\$0	\$0	\$0	\$396	\$0	\$0	\$798,602	\$798,998
Carbon	\$1,428,979	\$37,693	\$0	\$304,290	\$135,871	\$0	\$1,302,812	\$3,209,645
Carter	\$20,617	\$1,871	\$0	\$43,726	\$687,691	\$0	\$317,906	\$1,071,812
Cascade	\$0	\$0	\$0	\$0	\$0	\$0	\$9,383,122	\$9,383,122
Chouteau	\$62,999	\$3,672	\$0	\$25,131	\$0	\$0	\$1,339,691	\$1,431,493
Custer	\$6,108	\$226	\$0	\$2,017	\$0	\$0	\$1,867,703	\$1,876,054
Daniels	\$0	\$0	\$0	\$1,294	\$0	\$0	\$653,081	\$654,375
Dawson	\$1,875,635	\$67,042	\$0	\$238,643	\$0	\$0	\$2,120,488	\$4,301,808
Deer Lodge	\$0	\$0	\$0	\$0	\$0	\$0	\$1,433,924	\$1,433,924
Fallon	\$11,452,443	\$427,550	\$0	\$1,358,440	\$0	\$0	\$795,920	\$14,034,353
Fergus	\$2,262	\$69	\$0	\$3,626	\$0	\$0	\$1,586,308	\$1,592,264
Flathead	\$0	\$0	\$0	\$0	\$0	\$0	\$9,527,599	\$9,527,599
Gallatin	\$0	\$0	\$0	\$45	\$0	\$0	\$8,614,705	\$8,614,750
Garfield	\$29,027	\$1,100	\$0	\$6,459	\$0	\$0	\$368,153	\$404,739
Glacier	\$1,174,785	\$39,361	\$0	\$5,072	\$0	\$0	\$1,423,326	\$2,642,543
Golden Valley	\$16,199	\$455	\$0	\$2,650	\$0	\$0	\$112,210	\$131,514
Granite	\$0	\$0	\$0	\$0	\$0	\$21	\$564,792	\$564,813
Hill	\$437,096	\$18,941	\$0	\$25,450	\$0	\$0	\$2,371,304	\$2,852,791
Jefferson	\$0	\$0	\$0	\$0	\$0	\$413,290	\$1,313,828	\$1,727,117
Judith Basin	\$0	\$0	\$0	\$0	\$0	\$0	\$473,689	\$473,689
Lake	\$0	\$0	\$0	\$0	\$0	\$0	\$2,141,528	\$2,141,528
Lewis & Clark	\$0	\$0	\$0	\$2,863	\$0	\$0	\$6,769,798	\$6,772,661
Liberty	\$463,941	\$15,173	\$0	\$10,937	\$0	\$0	\$667,271	\$1,157,322
Lincoln	\$0	\$0	\$0	\$0	\$0	\$2,712	\$1,849,541	\$1,852,253
Madison	\$0	\$0	\$0	\$1,287	\$0	\$2,732	\$1,101,503	\$1,105,522
McCone	\$31,439	\$683	\$0	\$27,207	\$0	\$0	\$584,519	\$643,847
Meagher	\$0	\$0	\$0	\$0	\$0	\$250	\$333,582	\$333,832
Mineral	\$0	\$0	\$0	\$0	\$0	\$0	\$616,764	\$616,764
Missoula	\$0	\$0	\$0	\$0	\$0	\$0	\$13,962,331	\$13,962,331
Musselshell	\$492,219	\$13,829	\$1,424,710	\$9,392	\$0	\$0	\$567,342	\$2,507,492
Park	\$0	\$0	\$0	\$0	\$0	\$161,245	\$1,964,318	\$2,125,563
Petroleum	\$49,427	\$2,104	\$0	\$11,923	\$0	\$0	\$117,675	\$181,129
Phillips	\$1,156,477	\$43,505	\$0	\$319,199	\$0	\$0	\$670,196	\$2,189,378
Pondera	\$312,192	\$12,137	\$0	\$3,873	\$0	\$0	\$1,078,476	\$1,406,678
Powder River	\$3,159,515	\$86,929	\$0	\$192,381	\$0	\$0	\$552,379	\$3,991,205
Powell	\$0	\$0	\$0	\$0	\$0	\$0	\$714,946	\$714,946
Prairie	\$158,515	\$6,531	\$0	\$81,374	\$0	\$0	\$340,344	\$586,764
Ravalli	\$0	\$0	\$0	\$0	\$0	\$0	\$3,011,291	\$3,011,291
Richland	\$34,217,386	\$1,652,641	\$242,547	\$328,122	\$0	\$0	\$1,739,653	\$38,180,348
Roosevelt	\$8,004,646	\$422,165	\$0	\$145,840	\$0	\$0	\$1,488,232	\$10,060,883
Rosebud	\$628,020	\$22,959	\$3,096,112	\$1,998,179	\$0	\$0	\$3,856,501	\$9,601,769
Sanders	\$0	\$0	\$0	\$0	\$0	\$0	\$1,720,448	\$1,720,448
Sheridan	\$3,004,240	\$96,908	\$0	\$32,147	\$0	\$0	\$1,175,928	\$4,309,223
Silver Bow	\$0	\$0	\$0	\$0	\$0	\$992,077	\$5,085,183	\$6,077,259
Stillwater	\$92,483	\$4,330	\$0	\$14,850	\$0	\$1,174,201	\$1,425,804	\$2,711,668
Sweet Grass	\$3,767	\$67	\$0	\$1,004	\$0	\$543,056	\$601,030	\$1,148,925
Teton	\$126,084	\$5,679	\$0	\$325	\$0	\$0	\$969,892	\$1,101,980
Toole	\$1,205,810	\$43,106	\$0	\$64,528	\$0	\$0	\$1,314,417	\$2,627,861
Treasure Valley	\$0	\$0	\$0	\$168,307	\$0	\$0	\$178,318	\$346,625
Valley	\$395,458	\$15,998	\$0	\$26,903	\$0	\$0	\$982,015	\$1,420,375
Wheatland	\$0	\$0	\$0	\$216	\$0	\$0	\$362,907	\$363,123
Wibaux	\$1,872,798	\$57,531	\$0	\$335,992	\$0	\$0	\$439,164	\$2,705,485
Yellowstone	\$50,867	\$1,728	\$526,287	\$734	\$0	\$0	\$18,914,441	\$19,494,056
<b>Total</b>	<b>\$73,368,028</b>	<b>\$3,158,413</b>	<b>\$10,569,130</b>	<b>\$9,017,559</b>	<b>\$823,563</b>	<b>\$3,290,217</b>	<b>\$126,587,340</b>	<b>\$226,814,250</b>

## Oil and Natural Gas Revenue

Over time, the legislature has converted natural resource taxation from a system where state and local taxing jurisdictions taxed mineral production and local revenues were based on property tax mill levies to a system where only the state taxes production and revenue is shared between the state and local jurisdictions in fixed proportions.

### **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 FY 2016, the average share was 46.2 percent. 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).

Shared revenue from oil and natural gas production is shown in the table on the next page. Richland County receives more than twice as much revenue as any other county at nearly \$19 million for FY 2016.

### **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 their 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 distribution account for the oil and gas natural resource account. The current rate of the privilege and license tax and the oil and gas natural resource tax combined is 0.27 percent. The oil and gas natural resource tax, or remaining portion, is distributed to counties based on county oil and gas production. 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).

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 2013	FY 2014	FY 2015	FY 2016
Beaverhead	\$0	\$0	\$0	\$0
Big Horn	\$419,340	\$234,280	\$159,754	\$33,116
Blaine	\$1,775,005	\$1,554,683	\$1,276,840	\$562,461
Broadwater	\$0	\$0	\$0	\$0
Carbon	\$1,822,723	\$1,948,139	\$1,428,979	\$707,042
Carter	\$73,613	\$101,173	\$20,617	\$19,530
Cascade	\$0	\$0	\$0	\$0
Chouteau	\$127,467	\$120,050	\$62,999	\$26,727
Custer	\$7,527	\$7,993	\$6,108	\$1,979
Daniels	\$12,494	\$1,634	\$0	\$0
Dawson	\$2,631,545	\$3,171,768	\$1,875,635	\$1,046,152
Deer Lodge	\$0	\$0	\$0	\$0
Fallon	\$16,944,549	\$18,359,163	\$11,452,443	\$6,429,316
Fergus	\$3,591	\$3,716	\$2,262	\$906
Flathead	\$0	\$0	\$0	\$0
Gallatin	\$0	\$0	\$0	\$0
Garfield	\$42,136	\$46,578	\$29,027	\$19,356
Glacier	\$1,708,668	\$1,976,627	\$1,174,785	\$454,327
Golden Valley	\$22,524	\$23,231	\$16,199	\$8,492
Granite	\$0	\$0	\$0	\$0
Hill	\$803,507	\$748,095	\$437,096	\$174,386
Jefferson	\$0	\$0	\$0	\$0
Judith Basin	\$0	\$0	\$0	\$0
Lake	\$0	\$0	\$0	\$0
Lewis & Clark	\$0	\$0	\$0	\$0
Liberty	\$802,235	\$738,900	\$463,941	\$207,108
Lincoln	\$0	\$0	\$0	\$0
Madison	\$0	\$0	\$0	\$0
McCone	\$23,990	\$23,634	\$31,439	\$14,526
Meagher	\$0	\$0	\$0	\$0
Mineral	\$0	\$0	\$0	\$0
Missoula	\$0	\$0	\$0	\$0
Musselshell	\$635,473	\$782,786	\$492,219	\$239,900
Park	\$0	\$0	\$0	\$0
Petroleum	\$71,507	\$77,044	\$49,427	\$16,439
Phillips	\$1,200,487	\$1,726,523	\$1,156,477	\$567,326
Pondera	\$454,812	\$469,962	\$312,192	\$64,744
Powder River	\$2,061,207	\$2,366,869	\$3,159,515	\$2,698,741
Powell	\$0	\$0	\$0	\$0
Prairie	\$202,752	\$239,022	\$158,515	\$75,312
Ravalli	\$0	\$0	\$0	\$0
Richland	\$45,210,248	\$50,630,025	\$34,217,386	\$18,753,990
Roosevelt	\$9,375,857	\$10,637,132	\$8,004,646	\$4,087,082
Rosebud	\$990,975	\$986,692	\$628,020	\$308,092
Sanders	\$0	\$0	\$0	\$0
Sheridan	\$5,130,706	\$4,828,495	\$3,004,240	\$1,457,331
Silver Bow	\$0	\$0	\$0	\$0
Stillwater	\$157,342	\$143,228	\$92,483	\$19,293
Sweet Grass	\$7,905	\$7,136	\$3,767	\$1,577
Teton	\$189,807	\$186,767	\$126,084	\$46,585
Toole	\$1,561,235	\$1,692,763	\$1,205,810	\$449,296
Treasure	\$0	\$0	\$0	\$0
Valley	\$619,208	\$726,933	\$395,458	\$157,092
Wheatland	\$0	\$0	\$0	\$0
Wibaux	\$2,879,878	\$2,883,568	\$1,872,798	\$1,074,494
Yellowstone	\$49,744	\$66,146	\$50,867	\$17,195
<b>Total</b>	<b>\$98,020,060</b>	<b>\$107,510,755</b>	<b>\$73,368,028</b>	<b>\$39,739,912</b>

# Oil and Natural Resource Distribution Account

Oil and Gas Natural Resource Distribution Account				
County	FY 2013	FY 2014	FY 2015	FY 2016
Beaverhead	\$0	\$0	\$0	\$0
Big Horn	\$21,369	\$13,494	\$7,140	\$3,588
Blaine	\$75,054	\$75,597	\$49,290	\$25,129
Broadwater	\$0	\$0	\$0	\$0
Carbon	\$55,915	\$61,570	\$37,693	\$21,369
Carter	\$2,961	\$36,396	\$1,871	\$853
Cascade	\$0	\$0	\$0	\$0
Chouteau	\$5,353	\$5,132	\$3,672	\$1,884
Custer	\$355	\$371	\$226	\$96
Daniels	\$0	\$0	\$0	\$0
Dawson	\$118,782	\$115,338	\$67,042	\$35,970
Deer Lodge	\$0	\$0	\$0	\$0
Fallon	\$654,935	\$686,572	\$427,550	\$219,076
Fergus	\$105	\$127	\$69	\$16
Flathead	\$0	\$0	\$0	\$0
Gallatin	\$0	\$0	\$0	\$0
Garfield	\$1,796	\$1,746	\$1,100	\$752
Glacier	\$60,762	\$63,214	\$39,361	\$21,866
Golden Valley	\$756	\$800	\$455	\$223
Granite	\$0	\$0	\$0	\$0
Hill	\$29,795	\$31,117	\$18,941	\$8,894
Jefferson	\$0	\$0	\$0	\$0
Judith Basin	\$0	\$0	\$0	\$0
Lake	\$0	\$0	\$0	\$0
Lewis & Clark	\$0	\$0	\$0	\$0
Liberty	\$26,417	\$25,790	\$15,173	\$7,716
Lincoln	\$0	\$0	\$0	\$0
Madison	\$0	\$0	\$0	\$0
McCone	\$905	\$777	\$683	\$398
Meagher	\$0	\$0	\$0	\$0
Mineral	\$0	\$0	\$0	\$0
Missoula	\$0	\$0	\$0	\$0
Musselshell	\$65,991	\$24,324	\$13,829	\$6,835
Park	\$0	\$0	\$0	\$0
Petroleum	\$3,227	\$3,349	\$2,104	\$1,097
Phillips	\$48,615	\$73,706	\$43,505	\$13,911
Pondera	\$20,982	\$19,099	\$12,137	\$5,791
Powder River	\$44,064	\$62,568	\$86,929	\$70,476
Powell	\$0	\$0	\$0	\$0
Prairie	\$7,845	\$10,231	\$6,531	\$2,918
Ravalli	\$0	\$0	\$0	\$0
Richland	\$1,943,287	\$2,321,944	\$1,652,641	\$780,240
Roosevelt	\$562,388	\$615,070	\$422,165	\$187,530
Rosebud	\$44,390	\$38,943	\$22,959	\$11,261
Sanders	\$0	\$0	\$0	\$0
Sheridan	\$224,412	\$184,978	\$96,908	\$44,364
Silver Bow	\$0	\$0	\$0	\$0
Stillwater	\$9,186	\$8,639	\$4,330	\$1,009
Sweet Grass	\$156	\$155	\$67	\$29
Teton	\$8,206	\$8,685	\$5,679	\$2,969
Toole	\$61,930	\$80,312	\$43,106	\$23,982
Treasure	\$0	\$0	\$0	\$0
Valley	\$25,726	\$26,593	\$15,998	\$5,729
Wheatland	\$0	\$0	\$0	\$0
Wibaux	\$90,304	\$92,732	\$57,531	\$29,834
Yellowstone	\$1,543	\$2,368	\$1,728	\$693
<b>Total</b>	<b>\$4,217,512</b>	<b>\$4,691,738</b>	<b>\$3,158,413</b>	<b>\$1,536,495</b>

## Coal Gross Proceeds and Bentonite

### Coal Gross Proceeds

All of the local share of revenue from coal gross proceeds is distributed to the taxing jurisdictions in which production occurred based on the number of mills levied in FY 1990 (15-23-703, MCA). Coal gross proceeds is currently distributed to five counties.

Coal Gross Proceeds Distribution				
County	FY 2013	FY 2014	FY 2015	FY 2016
Big Horn	\$5,929,563	\$5,615,368	\$5,279,474	\$5,330,497
Musselshell	\$824,540	\$1,189,676	\$1,424,710	\$1,324,769
Richland	\$191,782	\$175,048	\$242,547	\$229,175
Rosebud	\$2,897,513	\$2,845,322	\$3,096,112	\$3,286,268
Yellowstone	\$530,104	\$218,318	\$526,287	\$607,023
<b>Total</b>	<b>\$10,373,501</b>	<b>\$10,043,732</b>	<b>\$10,569,130</b>	<b>\$10,777,732</b>

### 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 2013	FY 2014	FY 2015	FY 2016
Carbon	\$173,511	\$115,868	\$135,871	\$93,835
Carter	\$916,332	\$592,718	\$687,691	\$913,486
<b>Total</b>	<b>\$1,089,843</b>	<b>\$708,586</b>	<b>\$823,563</b>	<b>\$1,007,321</b>

### 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). Beginning with FY 2017, the distribution to the counties will increase to 35 percent (SB 20, 2015 Legislature).

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

### Fort Peck Tribes Oil and Natural Gas Production Tax Agreement

There is also an agreement between the state of Montana and the Fort Peck tribe to share the oil and natural gas tax revenue the state collects equally between the state and the tribe on new oil and new natural gas production on the reservation, over which both the state and the tribes have taxation authority. New oil and natural gas production is production from wells drilled on or after March 25, 2008 that qualify under the agreement for revenue sharing.

# Federal Mineral Royalties

Federal Mineral Royalties Distribution				
County	FY 2013	FY 2014	FY 2015	FY 2016
Beaverhead	\$18,378	\$16,658	\$15,526	\$13,185
Big Horn	\$4,093,023	\$3,497,845	\$2,934,979	\$3,135,199
Blaine	\$107,306	\$82,511	\$272,229	\$148,513
Broadwater	\$591	\$382	\$396	\$483
Carbon	\$332,071	\$303,610	\$304,290	\$224,333
Carter	\$45,632	\$37,556	\$43,726	\$24,349
Cascade	\$0	\$0	\$0	\$0
Chouteau	\$9,573	\$5,399	\$25,131	\$13,334
Custer	\$1,311	\$1,306	\$2,017	\$2,311
Daniels	\$28,472	\$2,999	\$1,294	\$372
Dawson	\$304,355	\$319,938	\$238,643	\$164,783
Deer Lodge	\$0	\$0	\$0	\$16
Fallon	\$1,739,585	\$1,376,504	\$1,358,440	\$931,569
Fergus	\$4,552	\$3,479	\$3,626	\$3,729
Flathead	\$0	\$1,017	\$0	\$0
Gallatin	\$103	\$44	\$45	\$79
Garfield	\$18,165	\$14,552	\$6,459	\$2,469
Glacier	\$6,644	\$5,490	\$5,072	\$4,806
Golden Valley	\$3,087	\$3,425	\$2,650	\$512
Granite	\$0	\$0	\$0	\$0
Hill	\$8,976	\$5,693	\$25,450	\$13,236
Jefferson	\$0	\$0	\$0	\$217
Judith Basin	\$0	\$0	\$0	\$0
Lake	\$0	\$0	\$0	\$0
Lewis & Clark	\$3,092	\$2,824	\$2,863	\$90
Liberty	\$18,763	\$6,380	\$10,937	\$7,902
Lincoln	\$0	\$0	\$0	\$0
Madison	\$1,314	\$1,303	\$1,287	\$36
McCone	\$518	\$402,890	\$27,207	\$11,949
Meagher	\$0	\$0	\$0	\$18,964
Mineral	\$0	\$0	\$0	\$0
Missoula	\$0	\$0	\$0	\$0
Musselshell	\$0	\$1,269,881	\$9,392	\$27
Park	\$29	\$0	\$0	\$8,111
Petroleum	\$40,864	\$12,421	\$11,923	\$215,275
Phillips	\$364,351	\$193,767	\$319,199	\$3,841
Pondera	\$8,299	\$4,184	\$3,873	\$262,319
Powder River	\$251,997	\$304,845	\$192,381	\$4
Powell	\$0	\$0	\$0	\$0
Prairie	\$94,662	\$74,177	\$81,374	\$57,003
Ravalli	\$0	\$0	\$0	\$0
Richland	\$625,872	\$375,000	\$328,122	\$698,274
Roosevelt	\$43,460	\$61,579	\$145,840	\$293,016
Rosebud	\$1,699,394	\$1,749,778	\$1,998,179	\$1,701,796
Sanders	\$0	\$0	\$0	\$0
Sheridan	\$25,125	\$130,038	\$32,147	\$17,833
Silver Bow	\$0	\$0	\$0	\$232
Stillwater	\$14,928	\$19,995	\$14,850	\$7,852
Sweet Grass	\$0	\$1,063	\$1,004	\$883
Teton	\$329	\$322	\$325	\$263
Toole	\$64,795	\$53,025	\$64,528	\$44,084
Treasure	\$385,583	\$389,184	\$168,307	\$128,536
Valley	\$27,514	\$12,772	\$26,903	\$17,153
Wheatland	\$215	\$214	\$216	\$27
Wibaux	\$378,362	\$305,484	\$335,992	\$228,691
Yellowstone	\$577	\$746	\$734	\$481
<b>Total</b>	<b>\$10,771,868</b>	<b>\$11,050,277</b>	<b>\$9,017,559</b>	<b>\$8,408,139</b>

# Metalliferous Mines

Metalliferous Mines Distribution				
County	FY 2013	FY 2014	FY 2015	FY 2016
Beaverhead	\$0	\$0	\$635	\$1,250
Big Horn	\$0	\$0	\$0	\$0
Blaine	\$0	\$0	\$0	\$0
Broadwater	\$15,356	\$1,557	\$0	\$987
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	\$1,978	\$0	\$21	\$0
Hill	\$0	\$0	\$0	\$0
Jefferson	\$704,836	\$465,824	\$413,290	\$197,710
Judith Basin	\$0	\$0	\$0	\$0
Lake	\$0	\$0	\$0	\$0
Lewis & Clark	\$107,087	\$899	\$0	\$0
Liberty	\$0	\$0	\$0	\$0
Lincoln	\$114,475	\$527	\$2,712	\$0
Madison	\$8,159	\$8,542	\$2,732	\$4,948
McCone	\$0	\$0	\$0	\$0
Meagher	\$823	\$0	\$250	\$0
Mineral	\$0	\$0	\$0	\$0
Missoula	\$0	\$0	\$0	\$0
Musselshell	\$0	\$0	\$0	\$0
Park	\$0	\$0	\$161,245	\$87,258
Petroleum	\$0	\$0	\$0	\$0
Phillips	\$0	\$0	\$0	\$0
Pondera	\$0	\$0	\$0	\$0
Powder River	\$0	\$0	\$0	\$0
Powell	\$722	\$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	\$1,429,401	\$1,323,627	\$992,077	\$737,060
Stillwater	\$826,306	\$825,097	\$1,174,201	\$643,728
Sweet Grass	\$877,994	\$1,060,444	\$543,056	\$331,420
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
<b>Total</b>	<b>\$4,087,136</b>	<b>\$3,686,516</b>	<b>\$3,290,217</b>	<b>\$2,004,361</b>



### 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 with HB 124 during the 2001 legislative session. 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, financial institutions tax, and a variety of other revenue sources were collected by and/or shared with local governments. After FY 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 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’/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 fifty percent is distributed based on the previous year’s Entitlement Share Payment.

Historically, legislation has also changed the amount distributed to Entitlement Share Payments. The most recent reduction of the Entitlement Share Payments was by \$1,049,904 in FY 2016 (HB33 in 2015). Two legislatures before that reduced the tax rate on business equipment (SB 372 in 2011 and SB 96 in 2013). Both of these bills reimbursed local governments for the loss in taxable value by requiring the Department of Revenue to add the estimated loss in revenue to the Entitlement Share Payments.

In the current year, FY 2017, total Entitlement Share Payments are \$133,424,240. The following tables show four years of payments.

# County Entitlement Share Payment

County Entitlement Share Payment				
County	FY 2014	FY 2015	FY 2016	FY 2017
Beaverhead	\$456,385	\$562,125	\$573,030	\$589,162
Big Horn	\$109,511	\$208,941	\$220,674	\$234,695
Blaine	\$310,633	\$454,640	\$462,725	\$475,003
Broadwater	\$447,886	\$534,116	\$541,963	\$554,662
Carbon	\$587,008	\$682,496	\$694,995	\$713,806
Carter	\$193,973	\$256,067	\$258,617	\$263,439
Cascade	\$909,764	\$1,358,375	\$1,431,516	\$1,519,391
Chouteau	\$817,608	\$1,059,952	\$1,071,334	\$1,092,157
Custer	\$480,924	\$659,694	\$673,373	\$693,224
Daniels	\$386,216	\$518,227	\$522,940	\$532,230
Dawson	\$1,198,430	\$1,421,565	\$1,438,093	\$1,467,340
Fallon	\$424,136	\$540,714	\$546,600	\$557,305
Fergus	\$440,898	\$629,664	\$642,642	\$661,509
Flathead	\$3,957,517	\$4,619,442	\$4,723,251	\$4,870,647
Gallatin	\$2,635,643	\$3,113,516	\$3,209,578	\$3,336,192
Garfield	\$248,525	\$327,310	\$330,424	\$336,436
Glacier	\$613,868	\$768,928	\$784,560	\$807,373
Golden Valley	\$61,528	\$80,357	\$81,537	\$83,447
Granite	\$346,090	\$411,488	\$416,628	\$425,465
Hill	\$693,275	\$944,578	\$963,602	\$991,439
Jefferson	\$829,679	\$949,217	\$964,326	\$988,111
Judith Basin	\$336,473	\$392,648	\$396,713	\$404,269
Lake	\$1,007,078	\$1,139,119	\$1,169,174	\$1,210,177
Lewis and Clark	\$1,840,340	\$2,229,412	\$2,295,205	\$2,382,740
Liberty	\$415,953	\$560,083	\$565,506	\$575,891
Lincoln	\$848,073	\$1,002,407	\$1,023,780	\$1,054,560
Madison	\$723,371	\$849,483	\$861,028	\$880,250
McCone	\$360,293	\$501,016	\$505,540	\$514,490
Meagher	\$153,737	\$197,718	\$200,431	\$204,932
Mineral	\$340,069	\$390,019	\$395,842	\$405,212
Missoula	\$4,297,465	\$5,022,870	\$5,143,160	\$5,311,177
Musselshell	\$209,730	\$296,331	\$301,816	\$310,044
Park	\$668,607	\$763,715	\$781,024	\$805,545
Petroleum	\$68,467	\$92,787	\$93,759	\$95,557
Phillips	\$292,231	\$364,288	\$369,895	\$378,824
Pondera	\$526,531	\$703,662	\$713,023	\$728,733
Powder River	\$409,866	\$480,477	\$484,941	\$493,653
Powell	\$228,861	\$288,362	\$295,612	\$305,617
Prairie	\$192,834	\$256,932	\$259,471	\$264,289
Ravalli	\$1,426,441	\$1,608,276	\$1,650,667	\$1,708,514
Richland	\$564,971	\$846,743	\$861,212	\$883,465
Roosevelt	\$516,500	\$820,878	\$834,991	\$856,654
Rosebud	\$2,579,697	\$2,663,223	\$2,687,527	\$2,735,360
Sanders	\$1,058,224	\$1,132,177	\$1,148,302	\$1,174,691
Sheridan	\$638,074	\$856,267	\$864,627	\$880,577
Stillwater	\$878,530	\$995,116	\$1,008,742	\$1,031,365
Sweet Grass	\$330,742	\$396,201	\$401,600	\$410,580
Teton	\$522,155	\$660,019	\$668,980	\$683,905
Toole	\$626,234	\$780,713	\$789,729	\$805,728
Treasure	\$118,573	\$147,486	\$148,969	\$151,761
Valley	\$280,209	\$411,945	\$420,557	\$433,026
Wheatland	\$167,892	\$199,371	\$202,290	\$207,019
Wibaux	\$300,216	\$343,676	\$346,748	\$352,853
Yellowstone	\$3,092,394	\$4,080,584	\$4,228,485	\$4,417,417
<b>Total</b>	<b>\$42,170,328</b>	<b>\$51,575,417</b>	<b>\$52,671,754</b>	<b>\$54,251,906</b>

# City/Town Entitlement Share Payment

City/Town Entitlement Share Payment					
County	City/Town	FY 2014	FY 2015	FY 2016	FY 2017
Beaverhead	Dillon	\$521,190	\$552,981	\$567,318	\$587,012
Beaverhead	Lima	\$22,280	\$23,364	\$24,071	\$25,011
Big Horn	Hardin	\$690,887	\$721,474	\$736,350	\$758,014
Big Horn	Lodge Grass	\$23,374	\$24,826	\$26,040	\$27,525
Blaine	Chinook	\$216,882	\$228,697	\$233,472	\$240,402
Blaine	Harlem	\$133,546	\$142,618	\$145,737	\$150,206
Broadwater	Townsend	\$253,742	\$264,486	\$271,169	\$280,405
Carbon	Bearcreek	\$4,830	\$5,090	\$5,320	\$5,605
Carbon	Bridger	\$164,257	\$170,414	\$173,560	\$178,290
Carbon	Fromberg	\$31,534	\$33,118	\$34,404	\$36,033
Carbon	Joliet	\$42,608	\$45,215	\$47,066	\$49,390
Carbon	Red Lodge	\$350,569	\$366,479	\$374,676	\$386,355
Carter	Ekalaka	\$57,633	\$61,839	\$63,153	\$65,052
Cascade	Belt	\$100,200	\$105,022	\$107,302	\$110,577
Cascade	Cascade	\$76,567	\$79,740	\$82,022	\$85,088
Cascade	Great Falls	\$7,251,868	\$7,819,768	\$8,021,241	\$8,298,406
Cascade	Neihart	\$5,036	\$5,244	\$5,404	\$5,617
Chouteau	Big Sandy	\$62,543	\$66,698	\$68,646	\$71,251
Chouteau	Fort Benton	\$176,271	\$187,821	\$192,815	\$199,635
Chouteau	Geraldine	\$17,813	\$19,144	\$19,920	\$20,895
Custer	Ismay	\$1,155	\$1,356	\$1,415	\$1,489
Custer	Miles City	\$1,130,918	\$1,206,652	\$1,236,915	\$1,278,815
Daniels	Flaxville	\$6,466	\$6,843	\$7,065	\$7,355
Daniels	Scobey	\$116,865	\$128,011	\$131,496	\$136,230
Dawson	Glendive	\$631,339	\$685,646	\$703,786	\$728,588
Dawson	Richey	\$11,445	\$13,276	\$13,816	\$14,495
Fallon	Baker	\$221,006	\$241,115	\$247,521	\$256,272
Fallon	Plevna	\$13,205	\$14,091	\$14,620	\$15,294
Fergus	Denton	\$28,751	\$30,860	\$31,688	\$32,816
Fergus	Grass Range	\$9,801	\$10,304	\$10,639	\$11,077
Fergus	Lewistown	\$834,226	\$883,541	\$904,481	\$933,877
Fergus	Moore	\$15,325	\$18,415	\$19,010	\$19,789
Fergus	Winifred	\$12,462	\$13,523	\$14,108	\$14,836
Flathead	Columbia Falls	\$627,644	\$666,137	\$683,038	\$706,374
Flathead	Kalispell	\$2,708,097	\$2,919,000	\$2,992,950	\$3,095,088
Flathead	Whitefish	\$741,457	\$785,300	\$807,597	\$837,603
Gallatin	Belgrade	\$675,680	\$725,182	\$749,033	\$780,174
Gallatin	Bozeman	\$3,762,172	\$4,089,350	\$4,218,677	\$4,388,845
Gallatin	Manhattan	\$143,365	\$154,336	\$159,214	\$165,633
Gallatin	Three Forks	\$155,035	\$164,286	\$169,994	\$177,369
Gallatin	West Yellowstone	\$257,492	\$272,706	\$278,076	\$286,000
Garfield	Jordan	\$37,610	\$40,843	\$42,068	\$43,696
Glacier	Browning	\$58,831	\$63,272	\$66,139	\$69,683
Glacier	Cut Bank	\$560,539	\$591,125	\$603,059	\$620,541
Golden Valley	Lavina	\$8,565	\$9,157	\$9,636	\$10,216
Golden Valley	Ryegate	\$21,635	\$22,696	\$23,440	\$24,413
Granite	Drummond	\$36,508	\$38,717	\$39,806	\$41,275
Granite	Phillipsburg	\$109,088	\$114,587	\$117,544	\$121,611
Hill	Havre	\$1,343,897	\$1,416,533	\$1,450,966	\$1,499,003
Hill	Hingham	\$9,085	\$10,193	\$10,556	\$11,023
Jefferson	Boulder	\$149,858	\$157,286	\$161,366	\$166,970
Jefferson	Whitehall	\$163,203	\$170,713	\$174,637	\$180,188
Judith Basin	Hobson	\$25,799	\$27,008	\$27,736	\$28,728
Judith Basin	Stanford	\$51,194	\$54,034	\$55,378	\$57,242
Lake	Polson	\$588,903	\$619,669	\$635,455	\$657,229
Lake	Ronan	\$302,764	\$317,552	\$324,679	\$334,824
Lake	St. Ignatius	\$48,442	\$52,107	\$54,472	\$57,396
Lewis and Clark	East Helena	\$530,785	\$567,253	\$576,883	\$591,742
Lewis and Clark	Helena	\$3,696,621	\$3,973,134	\$4,075,251	\$4,215,813
Liberty	Chester	\$102,668	\$107,188	\$110,060	\$113,974
Lincoln	Eureka	\$112,631	\$119,967	\$123,448	\$128,111
Lincoln	Libby	\$501,804	\$523,810	\$534,387	\$549,881
Lincoln	Rexford	\$16,273	\$16,873	\$17,351	\$17,995
Lincoln	Troy	\$149,482	\$155,603	\$159,085	\$164,045

# City/Town Entitlement Share Payment

City/Town Entitlement Share Payment (Continued)					
County	City/Town	FY 2014	FY 2015	FY 2016	FY 2017
Madison	Ennis	\$124,948	\$132,251	\$135,369	\$139,752
Madison	Sheridan	\$52,755	\$56,230	\$58,200	\$60,743
Madison	Twin Bridges	\$36,274	\$38,398	\$39,600	\$41,186
Madison	Virginia City	\$24,293	\$25,143	\$25,808	\$26,717
McCone	Circle	\$74,209	\$83,503	\$85,604	\$88,510
Meagher	White Sulphur Springs	\$129,046	\$135,864	\$139,135	\$143,709
Mineral	Alberton	\$58,454	\$60,721	\$62,204	\$64,271
Mineral	Superior	\$158,414	\$166,024	\$169,391	\$174,316
Missoula	Missoula	\$7,273,323	\$7,975,811	\$8,202,506	\$8,507,515
Musselshell	Melstone	\$10,934	\$12,129	\$12,473	\$12,936
Musselshell	Roundup	\$247,767	\$258,883	\$265,286	\$274,181
Park	Clyde Park	\$37,591	\$39,086	\$40,091	\$41,475
Park	Livingston	\$1,042,451	\$1,107,361	\$1,133,364	\$1,169,952
Petroleum	Winnett	\$20,601	\$24,888	\$25,518	\$26,387
Phillips	Dodson	\$13,852	\$14,558	\$14,962	\$15,508
Phillips	Malta	\$255,786	\$270,145	\$276,941	\$286,344
Phillips	Saco	\$19,584	\$21,205	\$21,838	\$22,680
Pondera	Conrad	\$310,808	\$329,980	\$338,723	\$350,672
Pondera	Valier	\$41,001	\$44,834	\$46,374	\$48,367
Powder River	Broadus	\$68,407	\$71,901	\$73,615	\$76,018
Powell	Deer Lodge	\$409,325	\$426,584	\$437,106	\$451,732
Prairie	Terry	\$78,296	\$83,412	\$85,472	\$88,334
Ravalli	Darby	\$144,814	\$149,950	\$152,926	\$157,306
Ravalli	Hamilton	\$966,525	\$1,016,886	\$1,036,164	\$1,064,920
Ravalli	Pinesdale	\$30,035	\$32,956	\$35,332	\$38,108
Ravalli	Stevensville	\$170,981	\$181,513	\$187,382	\$195,071
Richland	Fairview	\$120,132	\$126,556	\$129,832	\$134,333
Richland	Sidney	\$711,817	\$766,354	\$787,609	\$816,361
Roosevelt	Bainville	\$44,537	\$46,696	\$47,778	\$49,305
Roosevelt	Brockton	\$11,879	\$12,664	\$13,396	\$14,271
Roosevelt	Culbertson	\$98,125	\$103,373	\$106,063	\$109,756
Roosevelt	Froid	\$19,983	\$22,141	\$22,790	\$23,659
Roosevelt	Poplar	\$120,493	\$126,708	\$129,788	\$134,085
Roosevelt	Wolf Point	\$335,135	\$355,772	\$365,260	\$378,208
Rosebud	Colstrip	\$861,486	\$882,271	\$895,265	\$916,288
Rosebud	Forsyth	\$292,561	\$311,007	\$317,951	\$327,849
Sanders	Hot Springs	\$42,129	\$44,916	\$46,545	\$48,633
Sanders	Plains	\$210,175	\$219,032	\$223,360	\$229,738
Sanders	Thompson Falls	\$312,212	\$324,324	\$330,192	\$339,069
Sheridan	Medicine Lake	\$21,934	\$23,370	\$24,125	\$25,114
Sheridan	Outlook	\$4,181	\$4,472	\$4,630	\$4,834
Sheridan	Plentywood	\$249,389	\$269,586	\$276,261	\$285,531
Sheridan	Westby	\$20,505	\$22,233	\$22,838	\$23,661
Silver Bow	Walkerville	\$29,936	\$31,884	\$33,730	\$35,939
Stillwater	Columbus	\$400,176	\$430,688	\$438,965	\$451,263
Sweet Grass	Big Timber	\$190,880	\$204,829	\$210,331	\$217,828
Teton	Choteau	\$160,786	\$169,293	\$174,587	\$181,569
Teton	Dutton	\$44,840	\$47,029	\$48,141	\$49,702
Teton	Fairfield	\$87,407	\$93,551	\$95,998	\$99,352
Toole	Kevin	\$19,164	\$20,493	\$21,003	\$21,710
Toole	Shelby	\$449,505	\$481,521	\$493,165	\$509,429
Toole	Sunburst	\$29,500	\$31,690	\$32,791	\$34,213
Treasure	Hysham	\$28,461	\$30,832	\$31,780	\$33,035
Valley	Fort Peck	\$13,680	\$14,495	\$15,182	\$16,026
Valley	Glasgow	\$473,547	\$511,088	\$523,170	\$540,142
Valley	Nashua	\$30,981	\$32,955	\$33,909	\$35,187
Valley	Opheim	\$10,677	\$11,531	\$11,832	\$12,245
Wheatland	Harlowton	\$142,851	\$150,276	\$153,784	\$158,728
Wheatland	Judith Gap	\$12,450	\$13,259	\$13,654	\$14,180
Wibaux	Wibaux	\$90,777	\$95,488	\$97,798	\$101,024
Yellowstone	Billings	\$12,276,847	\$13,236,893	\$13,597,465	\$14,087,186
Yellowstone	Broadview	\$25,447	\$26,616	\$27,288	\$28,217
Yellowstone	Laurel	\$830,715	\$883,478	\$906,806	\$938,715
<b>Total</b>		<b>\$61,559,499</b>	<b>\$66,062,865</b>	<b>\$67,794,672</b>	<b>\$70,167,485</b>

## Consolidated Government and TIF Entitlement Share Payment

Consolidated Government Entitlement Share Payment				
<u>Consolidated Government</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Deer Lodge	\$1,307,395	\$1,433,924	\$1,465,532	\$1,510,695
Silver Bow	\$4,179,365	\$4,614,939	\$4,726,905	\$4,882,997
<b>Total</b>	<b>\$5,486,760</b>	<b>\$6,048,863</b>	<b>\$6,192,437</b>	<b>\$6,393,692</b>

Tax Increment Financing Entitlement Share Payment					
<u>County</u>	<u>TIF</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Big Horn	Hardin Industrial Infrastructure	\$777	\$777	\$777	\$777
Cascade	International Malting Plant	\$0	\$3,517	\$3,517	\$3,517
Cascade	Great Falls Urban Renewal	\$0	\$2,245	\$2,245	\$2,245
Cascade	Great Falls International Airport	\$0	\$23	\$23	\$23
Cascade	Manchester Exit Industrial	\$0	\$1,856	\$1,856	\$1,856
Cascade	Montana Milling Industrial	\$0	\$2,648	\$2,648	\$2,648
Cascade	West Bank Urban Renewal	\$0	\$4,684	\$4,684	\$4,684
Chouteau	1 TIFD	\$1,744	\$6,075	\$6,075	\$6,075
Gallatin	Bozeman Downtown	\$45,437	\$56,050	\$56,050	\$56,050
Gallatin	North-East Urban Renewal	\$201	\$1,353	\$1,353	\$1,353
Gallatin	North 7th Urban Renewal	\$19,067	\$37,926	\$37,926	\$37,926
Jefferson	16RT	\$8,914	\$36,612	\$36,612	\$36,612
Flathead	Old School Technology	\$724	\$3,057	\$3,057	\$3,057
Flathead	Kalispell B	\$14,831	\$42,671	\$42,671	\$42,671
Flathead	Kalispell C	\$95,142	\$243,128	\$243,128	\$243,128
Flathead	Whitefish	\$171,325	\$248,865	\$248,865	\$248,865
Lake	Polson	\$13,081	\$13,081	\$13,081	\$13,081
Lincoln	Lincoln Industrial (4)	\$5,503	\$22,733	\$22,733	\$22,733
Lincoln	Riverside	\$5,656	\$8,147	\$8,147	\$8,147
Missoula	Airport Industrial (20-3A)	\$73,016	\$150,568	\$150,568	\$150,568
Missoula	Urban Renewal District III (1-1D)	\$121,116	\$277,850	\$277,850	\$277,850
Missoula	Technology District (20-3E)	\$9,329	\$15,365	\$15,365	\$15,365
Missoula	Urban Renewal District II (1-1C)	\$283,040	\$400,286	\$400,286	\$400,286
Missoula	Urban Renewal District II (4-1C)	\$34,248	\$42,305	\$42,305	\$42,305
Missoula	Front Street URD (1-1F)	\$22,983	\$53,975	\$53,975	\$53,975
Missoula	River Front URD (1-1R)	\$4,494	\$9,316	\$9,316	\$9,316
Missoula	Bonner Mill Industrial District	\$0	\$13,986	\$13,986	\$13,986
Park	West End Industrial	\$13,189	\$13,189	\$13,189	\$13,189
Park	Livingston Urban Renewal	\$13,942	\$40,967	\$40,967	\$40,967
Ravalli	North Stevensville Industrial	\$12,030	\$21,710	\$21,710	\$21,710
Silver Bow	Ramsey TIFD	\$30,457	\$140,482	\$140,482	\$140,482
Silver Bow	Uptown TIFD	\$265,056	\$289,038	\$0	\$0
Silver Bow	Eastside TIFD	\$1,153	\$8,840	\$8,840	\$8,840
Yellowstone	North 27th Street	\$17,934	\$76,855	\$76,855	\$76,855
Yellowstone	East Billings	\$51,081	\$146,654	\$146,654	\$146,654
Yellowstone	South Billings Blvd	\$105,178	\$256,218	\$256,218	\$256,218
Yellowstone	Laurel	\$18,597	\$72,175	\$72,175	\$72,175
Yellowstone	Expanded North 27th Street	\$48,190	\$134,966	\$134,966	\$134,966
<b>Total</b>		<b>\$1,537,855</b>	<b>\$2,900,195</b>	<b>\$2,611,157</b>	<b>\$2,611,157</b>