



**PRELIMINARY BUDGET DATA SHEET
FY 2012-2013**

County: 26 Liberty
District: 0506 Whitlash Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2013 final budget form.

1. CERTIFIED ANB	FY 2012-2013			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WHITLASH K-8	3	23,402.00	15,101.40	4	23,402.00	20,134.80*
2. * DIRECT STATE AID						9,730.48
3. Quality Educator						3,273.19
4. At Risk Student						0.00
5. * Indian Education For All						100.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2012-2013):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						150.13
Related Services Block Grant Rate [RSBG] per ANB						50.04
Threshold to Determine Disproportionate Costs						1.702039380
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						450.39
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						1,768.41
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						2,218.80
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						150.12
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						148.63
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						49.54
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						198.17
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						648.56

County: 26 Liberty
 District: 0506 Whitlash Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	5,897.45	0.00	0.00
b. FY2010-2011 amount to avoid reversion	867.45	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.702039380) then [a - (b * 1.702039380)] * 0.4	1,768.41	0.00	0.00

8. FY2013 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	41,369.00
*c. Maximum Budget Limit	51,497.71
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	41,369.00
*e. Highest Budget With A Vote	51,497.71
*f. Highest Voted Amount (8e-8d)	10,128.71

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2011-2012 BASE Budget	40,280.34
*b. FY 2011-2012 Maximum Budget	50,062.03
*c. FY 2011-2012 ANB	4
*d. FY 2011-2012 Adopted General Fund Budget	40,709.80
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2007-08 and FY 2011-12	0.00

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2011 County Taxable Value	7,350,401	7,350,401
b. FY 2011-12 County ANB (Budgeted)	199	83
c. County Retirement Mill Value per ANB	36.94	88.56
District		
d. Tax Year 2011 District Taxable Value	299,176	N/A
e. FY 2011-12 District ANB (Budgeted)	4	N/A
f. District Debt Service Mill Value Per ANB	74.79	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	27.80	62.41
h. Facility Guaranteed Mill Value per ANB	32.17	72.21

County: 26 Liberty

District: 0506 Whitlash Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2011)***	2,345,121,343	2,345,121,343
(b) 2011-12 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	204,500,355.19	117,528,405.23
(c) GTB ratio: [(a) divided by (b)] x 193.00%	22.13	38.51

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	22.13	N/A
(b) 2011-12 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,126.69	N/A
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	807.55	N/A
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	352,624.73	N/A
(e) District taxable valuation (Tax Year 2011)***	299,176	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 GTB subsidy per BASE mill [(d) - (e)] x .001	53.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



PRELIMINARY BUDGET DATA SHEET
FY 2012-2013

County: 26 Liberty
District: 1224 Liberty Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2013 final budget form.

1. CERTIFIED ANB	FY 2012-2013			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LIBERTY K-8	19	23,402.00	95,611.80	21	23,402.00	105,672.00*
2. * DIRECT STATE AID						57,696.08
3. Quality Educator						8,365.50
4. At Risk Student						0.00
5. * Indian Education For All						428.40
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2012-2013):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						150.13
Related Services Block Grant Rate [RSBG] per ANB						50.04
Threshold to Determine Disproportionate Costs						1.702039380
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						2,852.47
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						2,852.47
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						950.76
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						941.32
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						313.75
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						1,255.07
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						4,107.54

County: 26 Liberty
 District: 1224 Liberty Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	4,337.28	0.00	0.00
b. FY2010-2011 amount to avoid reversion	4,337.28	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.702039380) then [a - (b * 1.702039380)] * 0.4	0.00	0.00	0.00

8. FY2013 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	116,426.86
*c. Maximum Budget Limit	143,572.79
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	125,770.94
*e. Highest Budget With A Vote	143,572.79
*f. Highest Voted Amount (8e-8d)	17,801.85

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2011-2012 BASE Budget	119,490.26
*b. FY 2011-2012 Maximum Budget	147,435.25
*c. FY 2011-2012 ANB	22
*d. FY 2011-2012 Adopted General Fund Budget	128,834.34
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2007-08 and FY 2011-12	9,344.08

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2011 County Taxable Value	7,350,401	7,350,401
b. FY 2011-12 County ANB (Budgeted)	199	83
c. County Retirement Mill Value per ANB	36.94	88.56
District		
d. Tax Year 2011 District Taxable Value	121,877	N/A
e. FY 2011-12 District ANB (Budgeted)	22	N/A
f. District Debt Service Mill Value Per ANB	5.54	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	27.80	62.41
h. Facility Guaranteed Mill Value per ANB	32.17	72.21

County: 26 Liberty
 District: 1224 Liberty Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2011)***	2,345,121,343	2,345,121,343
(b) 2011-12 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	204,500,355.19	117,528,405.23
(c) GTB ratio: [(a) divided by (b)] x 193.00%	22.13	38.51

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	22.13	N/A
(b) 2011-12 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	46,594.87	N/A
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	1,766.42	N/A
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	1,070,235.35	N/A
(e) District taxable valuation (Tax Year 2011)***	121,877	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 GTB subsidy per BASE mill [(d) - (e)] x .001	948.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



PRELIMINARY BUDGET DATA SHEET FY 2012-2013

County: 26 Liberty

District: 1236 Chester-Joplin-Inverness EI

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2013 final budget form.

1. CERTIFIED ANB	FY 2012-2013			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 CHESTER-JOPLIN-INVERNI	114	23,402.00	572,587.80	114	23,402.00	572,587.80*
E3 RIVERVIEW K-8	8	23,402.00	40,266.40	11	23,402.00	55,363.00*
E4 SAGE CREEK K-8	21	23,402.00	105,672.00	20	23,402.00	100,642.00*
M1 CHESTER-JOPLIN-INVERNI	38	66,275.00	244,520.50	37	66,275.00	238,095.00*
2. * DIRECT STATE AID						493,116.46
3. Quality Educator						47,759.40
4. At Risk Student						6,145.06
5. * Indian Education For All						3,712.80
6. American Indian Achievement Gap						200.00
7. SPECIAL EDUCATION FUNDING (FY2012-2013):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						150.13
Related Services Block Grant Rate [RSBG] per ANB						50.04
Threshold to Determine Disproportionate Costs						1.702039380
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						27,173.53
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						27,173.53
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						9,057.24
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						8,967.26
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,988.89
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						11,956.15
Minimum Special Education Budget To Avoid Reversions						

County: 26 Liberty

District: 1236 Chester-Joplin-Inverness El

* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	39,129.68
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Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	41,322.51	0.00	0.00
b. FY2010-2011 amount to avoid reversion	40,987.29	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.702039380) then [a - (b * 1.702039380)] * 0.4	0.00	0.00	0.00

8. FY2013 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	982,018.14
*c. Maximum Budget Limit	1,215,332.67
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,280,026.90
*e. Highest Budget With A Vote	1,280,026.90
*f. Highest Voted Amount (8e-8d)	0.00

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2011-2012 BASE Budget	957,041.95
*b. FY 2011-2012 Maximum Budget	1,194,683.20
*c. FY 2011-2012 ANB	177
*d. FY 2011-2012 Adopted General Fund Budget	1,279,724.90
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2007-08 and FY 2011-12 ..	322,682.95

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2011 County Taxable Value	7,350,401	7,350,401
b. FY 2011-12 County ANB (Budgeted)	199	83
c. County Retirement Mill Value per ANB	36.94	88.56
District		
d. Tax Year 2011 District Taxable Value	8,377,677	N/A
e. FY 2011-12 District ANB (Budgeted)	177	N/A
f. District Debt Service Mill Value Per ANB	47.33	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	27.80	62.41
h. Facility Guaranteed Mill Value per ANB	32.17	72.21

County: 26 Liberty

District: 1236 Chester-Joplin-Inverness EI

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2011)***	2,345,121,343	2,345,121,343
(b) 2011-12 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	204,500,355.19	117,528,405.23
(c) GTB ratio: [(a) divided by (b)] x 193.00%	22.13	38.51

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	22.13	N/A
(b) 2011-12 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	373,614.25	N/A
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	17,307.86	N/A
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	8,651,106.29	N/A
(e) District taxable valuation (Tax Year 2011)***	8,377,677	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 GTB subsidy per BASE mill [(d) - (e)] x .001	273.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**PRELIMINARY BUDGET DATA SHEET
FY 2012-2013**

County: 26 Liberty
District: 1237 Chester-Joplin-Inverness HS

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2013 final budget form.

1. CERTIFIED ANB	FY 2012-2013			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 CHESTER-JOPLIN-INVERNI	83	260,099.00	533,150.50*	83	260,099.00	533,150.50
2. * DIRECT STATE AID						354,582.53
3. Quality Educator						32,245.20
4. At Risk Student						896.12
5. * Indian Education For All						1,693.20
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2012-2013):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						150.13
Related Services Block Grant Rate [RSBG] per ANB						50.04
Threshold to Determine Disproportionate Costs						1.702039380
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						12,460.79
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						2,468.19
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						14,928.98
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						4,153.32
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						4,112.06
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						1,370.60
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						5,482.66
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						17,943.45

County: 26 Liberty

District: 1237 Chester-Joplin-Inverness HS

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	0.00	34,222.92	0.00
b. FY2010-2011 amount to avoid reversion	0.00	16,481.67	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.702039380) then [a - (b * 1.702039380)] * 0.4	0.00	2,468.19	0.00

8. FY2013 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	691,996.02
*c. Maximum Budget Limit	857,324.73
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	945,158.70
*e. Highest Budget With A Vote	967,096.22
*f. Highest Voted Amount (8e-8d)	21,937.52

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2011-2012 BASE Budget	712,538.97
*b. FY 2011-2012 Maximum Budget	889,391.19
*c. FY 2011-2012 ANB	88
*d. FY 2011-2012 Adopted General Fund Budget	965,701.65
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2007-08 and FY 2011-12	253,162.68

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2011 County Taxable Value	7,350,401	7,350,401
b. FY 2011-12 County ANB (Budgeted)	199	83
c. County Retirement Mill Value per ANB	36.94	88.56
District		
d. Tax Year 2011 District Taxable Value	N/A	8,798,730
e. FY 2011-12 District ANB (Budgeted)	N/A	88
f. District Debt Service Mill Value Per ANB	N/A	99.99
Statewide		
g. Statewide Retirement Mill Value per ANB	27.80	62.41
h. Facility Guaranteed Mill Value per ANB	32.17	72.21

County: 26 Liberty

District: 1237 Chester-Joplin-Inverness HS

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2011)***	2,345,121,343	2,345,121,343
(b) 2011-12 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	204,500,355.19	117,528,405.23
(c) GTB ratio: [(a) divided by (b)] x 193.00%	22.13	38.51

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	38.51
(b) 2011-12 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	286,732.37
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	N/A	9,598.42
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	N/A	11,411,698.72
(e) District taxable valuation (Tax Year 2011)***	N/A	8,798,730
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,613.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.