



PRELIMINARY BUDGET DATA SHEET
FY 2012-2013

County: 38 Powder River
District: 0692 Biddle 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	*Per ANB Entitlement
E1 BIDDLE K-8	3	23,402.00	15,101.40	9	23,402.00	45,298.80*
2. * DIRECT STATE AID						30,709.26
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. * Indian Education For All						183.60
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						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						450.39
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: 38 Powder River

District: 0692 Biddle Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	3,061.09	0.00	0.00
b. FY2010-2011 amount to avoid reversion	3,036.09	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	58,876.83
*c. Maximum Budget Limit	72,827.17
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	64,517.56
*e. Highest Budget With A Vote	77,219.79
*f. Highest Voted Amount (8e-8d)	12,702.23

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2011-2012 BASE Budget	71,579.06
*b. FY 2011-2012 Maximum Budget	88,777.58
*c. FY 2011-2012 ANB	12
*d. FY 2011-2012 Adopted General Fund Budget	77,219.79
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2007-08 and FY 2011-12	5,640.73

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2011 County Taxable Value	6,990,801	6,990,801
b. FY 2011-12 County ANB (Budgeted)	200	131
c. County Retirement Mill Value per ANB	34.95	53.36
District		
d. Tax Year 2011 District Taxable Value	991,321	N/A
e. FY 2011-12 District ANB (Budgeted)	12	N/A
f. District Debt Service Mill Value Per ANB	82.61	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: 38 Powder River

District: 0692 Biddle 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	29,115.37	N/A
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	802.92	N/A
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	662,091.76	N/A
(e) District taxable valuation (Tax Year 2011)***	991,321	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	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: 38 Powder River
District: 0705 Broadus 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	*Per ANB Entitlement
E1 BROADUS K-6	114	23,402.00	572,587.80*	115	23,402.00	577,599.00	
M1 BROADUS 7-8	57	66,275.00	366,510.00*	55	66,275.00	353,677.50	
2. * DIRECT STATE AID							459,862.34
3. Quality Educator							46,089.34
4. At Risk Student							4,361.05
5. * Indian Education For All							3,488.40
6. American Indian Achievement Gap							3,400.00
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]							25,672.23
* 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]							25,672.23
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							8,556.84
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							8,471.84
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]							2,823.76
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							11,295.60
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							36,967.83

County: 38 Powder River
 District: 0705 Broadus Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	58,550.57	0.00	0.00
b. FY2010-2011 amount to avoid reversion	39,252.39	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	919,722.49
*c. Maximum Budget Limit	1,137,457.62
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,229,411.77
*e. Highest Budget With A Vote	1,250,329.55
*f. Highest Voted Amount (8e-8d)	20,917.78

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2011-2012 BASE Budget	939,840.27
*b. FY 2011-2012 Maximum Budget	1,171,284.54
*c. FY 2011-2012 ANB	178
*d. FY 2011-2012 Adopted General Fund Budget	1,249,529.55
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2007-08 and FY 2011-12	309,689.28

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2011 County Taxable Value	6,990,801	6,990,801
b. FY 2011-12 County ANB (Budgeted)	200	131
c. County Retirement Mill Value per ANB	34.95	53.36
District		
d. Tax Year 2011 District Taxable Value	5,277,409	N/A
e. FY 2011-12 District ANB (Budgeted)	178	N/A
f. District Debt Service Mill Value Per ANB	29.65	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: 38 Powder River

District: 0705 Broadus 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	369,144.74	N/A
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	14,864.74	N/A
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	8,498,129.79	N/A
(e) District taxable valuation (Tax Year 2011)***	5,277,409	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 GTB subsidy per BASE mill [(d) - (e)] x .001	3,221.00	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: 38 Powder River
District: 0706 Powder River Co Dist H S

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 POWDER RIVER CO HS 9-12	117	260,099.00	750,555.00	125	260,099.00	801,625.00*
2. * DIRECT STATE AID						474,590.63
3. Quality Educator						39,083.62
4. At Risk Student						2,174.27
5. * Indian Education For All						2,550.00
6. American Indian Achievement Gap						800.00
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]						17,565.21
* 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]						17,565.21
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						5,854.68
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						5,796.52
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]						1,932.04
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						7,728.56
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						25,293.77

County: 38 Powder River
 District: 0706 Powder River Co Dist H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	0.00	45,997.24	0.00
b. FY2010-2011 amount to avoid reversion	0.00	27,541.73	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)]	100%
*b. BASE Budget	920,920.26
*c. Maximum Budget Limit	1,147,316.99
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,165,946.11
*e. Highest Budget With A Vote	1,198,303.55
*f. Highest Voted Amount (8e-8d)	32,357.44

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2011-2012 BASE Budget	953,262.02
*b. FY 2011-2012 Maximum Budget	1,189,686.09
*c. FY 2011-2012 ANB	131
*d. FY 2011-2012 Adopted General Fund Budget	1,198,287.87
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2007-08 and FY 2011-12	245,025.85

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2011 County Taxable Value	6,990,801	6,990,801
b. FY 2011-12 County ANB (Budgeted)	200	131
c. County Retirement Mill Value per ANB	34.95	53.36
District		
d. Tax Year 2011 District Taxable Value	N/A	7,078,764
e. FY 2011-12 District ANB (Budgeted)	N/A	131
f. District Debt Service Mill Value Per ANB	N/A	54.04
Statewide		
g. Statewide Retirement Mill Value per ANB	27.80	62.41
h. Facility Guaranteed Mill Value per ANB	32.17	72.21

County: 38 Powder River
 District: 0706 Powder River Co Dist H S

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)	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	382,185.51
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	N/A	13,258.92
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	N/A	15,228,565.00
(e) District taxable valuation (Tax Year 2011)***	N/A	7,078,764
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	8,150.00

*** 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.



PRELIMINARY BUDGET DATA SHEET
FY 2012-2013

County: 38 Powder River
District: 0709 South Stacey 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 SOUTH STACEY K-8	5	23,402.00	25,168.00	6	23,402.00	30,201.00*
2. * DIRECT STATE AID						23,960.54
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. * Indian Education For All						122.40
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]						750.65
* 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]						750.65
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						250.20
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						247.71
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]						82.57
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						330.28
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,080.93

County: 38 Powder River
 District: 0709 South Stacey Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	867.45	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	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	.....	47,197.79
*c. Maximum Budget Limit	.....	58,268.69
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	47,197.79
*e. Highest Budget With A Vote	.....	58,268.69
*f. Highest Voted Amount (8e-8d)	.....	11,070.90

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2011-2012 BASE Budget	.....	50,971.73
*b. FY 2011-2012 Maximum Budget	.....	63,006.28
*c. FY 2011-2012 ANB	.....	7
*d. FY 2011-2012 Adopted General Fund Budget	.....	50,971.73
*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:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2011 County Taxable Value	6,990,801	6,990,801
b. FY 2011-12 County ANB (Budgeted)	200	131
c. County Retirement Mill Value per ANB	34.95	53.36
District		
d. Tax Year 2011 District Taxable Value	311,688	N/A
e. FY 2011-12 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	44.53	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: 38 Powder River
 District: 0709 South Stacey 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	20,372.97	N/A
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	562.04	N/A
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	463,291.77	N/A
(e) District taxable valuation (Tax Year 2011)***	311,688	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 GTB subsidy per BASE mill [(d) - (e)] x .001	152.00	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.