

RESOLUTION NUMBER R- 299326

ADOPTED ON JUN 14 2004

WHEREAS, in November 1979, the California voters approved a constitutional amendment (Proposition 4, the Gann Initiative) which added article XIII B to the California Constitution; and

WHEREAS, in 1980, the State Legislature added Division 9 to Title 1 of the California Government Code (commencing with section 7900) to implement article XIII B; and

WHEREAS, said California Government Code sections require the governing body of each local jurisdiction in California to establish, by resolution, the tax appropriations limit for the following fiscal year predicated upon the appropriations limit for the prior fiscal year multiplied by a determinable factor; and

WHEREAS, the FY 2004 limit was established by Resolution No. R 298096 on June 17, 2003; and

WHEREAS, section 7910 of the California Government Code requires that the documentation used to determine the City's tax appropriations limit be made available to the public fifteen (15) days prior to the Council meeting at which the tax appropriations limit resolution is to be considered; NOW, THEREFORE,

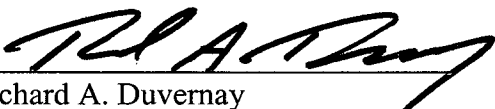
BE IT RESOLVED, by the Council of the City of San Diego, that pursuant to the authority of California Government Code, Division 9, Title 1 (sections 7900 et seq.) there is hereby established the following tax appropriations limit for the City of San Diego:

Established for Fiscal Year 2002	\$603,258,862
Established for Fiscal Year 2003	\$684,004,095
Established for Fiscal Year 2004	\$807,446,834
Established for Fiscal Year 2005	\$924,630,272

BE IT FURTHER RESOLVED, that this Council hereby declares that, pursuant to the requirements of section 7910 of the California Government Code, the documentation upon which the tax appropriations limit herein established has been determined, which is attached hereto as Exhibit A, has been made available for public information and review at the Office of the City Clerk since June 1, 2004.

APPROVED: CASEY GWINN, City Attorney

By

  
Richard A. Duvernay  
Deputy City Attorney

RAD:jab  
05/27/2004  
Or.Dept: CityTreasurer/FinancingServices  
R-2004-1314

DATE ISSUED:

REPORT NO.

ATTENTION: Honorable Mayor and City Council  
Docket of

SUBJECT: Fiscal Year 2005 Tax Appropriations Limit

SUMMARY

Issue - Shall the City Council establish a tax appropriations limit of \$924,630,272 for Fiscal Year 2005?

Manager's Recommendation - Establish a tax appropriations limit of \$924,630,272 for Fiscal Year 2005.

Other Recommendations - None.

Fiscal Impact - Projected appropriations subject to the limit are estimated to be approximately \$335.3 million below the calculated limit.

BACKGROUND

In November 1979, California voters approved Proposition 4 (the Gann Initiative) and added Article XIII B to the California State Constitution. In 1980, the State Legislature added Division 9 (commencing with Section 7900) to Title I of the Government Code to implement Article XIII B. This legislation required the governing body of each local jurisdiction in California to establish a tax appropriations limit on or before June 30 of each year for the following fiscal year.

On June 5, 1990, California voters approved Proposition 111, amending Article XIII B. On

November 8, 1994, San Diego voters approved Proposition E, authorizing a four year waiver for the period Fiscal Year 1996 through Fiscal Year 1999. Under the Proposition E waiver, the tax appropriations limits for Fiscal Years 1996 through 1999 were increased by \$50 million over what they would have been based solely on the approved annual adjustments over the Proposition 111 base year amount. With the expiration of the four year waiver period, beginning in Fiscal Year 2000, the tax appropriations limit has been calculated by adjusting the previous year's limit using one of the four alternative adjustment factors under the Proposition 111 guidelines. Consistent with this methodology, the proposed Fiscal Year 2005 limit has been calculated based on an adjustment of the Fiscal Year 2004 limit.

## DISCUSSION

The tax appropriations limit does not apply to all City revenues, or all General Fund revenues, but only to proceeds of taxes, including property tax, sales tax, transient occupancy tax, motor vehicle license fees, and other local taxes, less the amount paid in debt service on both voter-approved debt and qualified capital outlays. Other revenues, including fees, licenses and permits, rents and concessions, and inter-fund transfers are not subject to the limit. The proposed appropriations limit for Fiscal Year 2005 is \$924,630,272. The Proposed Budget for Fiscal Year 2005 projects the tax appropriations subject to the limit to be \$582,976,271, \$335.3 million lower than the calculated limit. In calculating the tax appropriations subject to the limit, the annual debt service paid on bonds issued for qualified capital outlays and the debt service on voter approved bonds were deducted. The City's annual lease payments to be made in Fiscal Year 2005 on bonds issued for qualified capital outlays total approximately \$34.4 million and its debt service payments on voter approved bonds total approximately \$9.6 million.

As stated earlier, and consistent with the methodology used in prior years, the Fiscal Year 2005 tax appropriations limit was calculated by adjusting the previous year's limit using one of the four alternative adjustment factors. The Fiscal Year 2005 adjustment factor was calculated using the price factor (12.80%) based on the percent change in assessed valuation of non-residential construction and the population factor (1.16%) based on the percent growth in the County's population, resulting in an adjustment factor of 14.51% (see Attachment 4). The use of this adjustment factor results in an appropriations limit for Fiscal Year 2005 of approximately \$924.6 million, a 14.51% increase over \$807.5 million, the appropriations limit in Fiscal Year 2004.

The attached documentation outlines the computations used in determining the Fiscal Year 2005 tax appropriations limit. This information includes:

1. City of San Diego tax appropriations limits for Fiscal Years 2003 and 2004, and the proposed limit for Fiscal Year 2005.
2. Alternative adjustment factors for making annual adjustment to appropriations limit.
3. Recommended calculations of permitted growth for the City's tax appropriations limit in Fiscal Year 2005.

4. History of tax appropriations limits for Fiscal Years 1981 through 2005 (Proposed).
5. Source data used to calculate alternative adjustment factors:
  - A. Price and Population data.
  - B. Assessed valuation attributable to new non-residential construction.

Section 7910 of the Government Code provides the following time limits for challenges against Article XIII B tax appropriations limits adopted by the City:

FOR THE 1981-1982 FISCAL YEAR AND EACH FISCAL YEAR THEREAFTER, ANY JUDICIAL ACTION OR PROCEEDING TO ATTACK, REVIEW, SET ASIDE, VOID, OR ANNUL THE ACTION OF THE GOVERNING BODY TAKEN PURSUANT TO THIS SECTION SHALL BE COMMENCED WITHIN 45 DAYS OF THE EFFECTIVE DATE OF THE RESOLUTION.

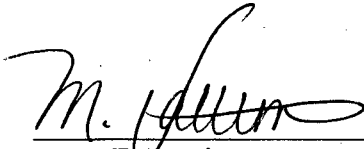
#### CONCLUSION

It is recommended that the City Council approve the use of the percent change in assessed valuation due to new non-residential construction and County population growth as the adjustment factors to calculate the City's Fiscal Year 2005 tax appropriations limit (see Attachment 3). The use of these factors results in a Fiscal Year 2005 tax appropriations limit of \$924,630,272, approximately \$335.3 million above the projected revenues subject to the limit.

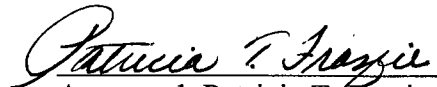
#### ALTERNATIVE

Under Division 9, Title I of the California Government Code, the City Council is required to establish an Article XIII B tax appropriations limit for the City of San Diego. Under Proposition 111, the Council may select from four alternative adjustment factors in setting the limit. The recommended limit was based on the percent change in Assessed Valuation due to new non-residential construction and County population growth. The City Council has the option of selecting one of the other three adjustment factors provided in Attachment 2 to establish the Fiscal Year 2005 appropriations limit. As indicated in Attachment 2, each of these three alternative options would result in a lower annual adjustment factor and therefore a lower tax appropriations limit.

Respectfully submitted,



Mary E. Vattimo  
City Treasurer



Approved: Patricia T. Frazier  
Deputy City Manager

FRAZIER/MEV/LK/JP

- Attachments:
1. Tax Appropriations Limits for Fiscal Years 2003 and 2004 and Proposed Limit for Fiscal Year 2005.
  2. Alternative Adjustment Factors.
  3. Recommended Calculation of Permitted Growth in Limit.
  4. Ten-Year History of Tax Appropriations Limits for Fiscal Years 1995 to 2005 (Proposed).
  5. Source Data Used to Calculate Fiscal Year 2005 Limit:
    - A. Price and Population data.
    - B. Assessed valuation attributable to new non-residential construction.

**TAX APPROPRIATIONS LIMITS  
FOR FISCAL YEARS 2003, 2004 AND 2005 (PROPOSED)**

FY 2003 Tax Appropriations Limit	\$684,004,095
FY 2004 Tax Appropriations Limit	\$807,466,834
FY 2005 Tax Appropriations Limit (Proposed)	\$924,630,272

**ADJUSTED TAX APPROPRIATIONS** <sup>(1)</sup>

Budgeted Tax Appropriations for FY 2003	\$554,556,774
Budgeted Tax Appropriations for FY 2004	\$563,200,674
Proposed Tax Appropriations for FY 2005 <sup>(2)</sup>	\$582,976,271

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(1) Based on tax appropriations adjusted for annual debt service payments on voter approved indebtedness and annual lease payments on bonds issued for qualified capital outlays.

(2) Based on Fiscal Year 2005 Proposed Budget.

### ALTERNATIVE ADJUSTMENT FACTORS

Under Proposition 111, there are two options available for each of the major adjustment factors. The values of these factors for the purpose of calculating the Fiscal Year 2005 adjustment are as follows:

Price Factor:

(A) Percent growth in State Per Capita Personal Income	+3.28 %
(B) Percent change in Assessed Valuation due to new non-residential construction	+12.80%

Population Factor:

(C) Percent growth in County Population	+1.52%
(D) Percent growth in City Population	+1.16%

Annual Adjustment Factors:

Based upon the above data, the four alternative adjustment factors are as follows:

(A x C) = (1.0328) x (1.0152) =	1.0485
(A x D) = (1.0328) x (1.0116) =	1.0448
<b>(B x C) = (1.1280) x (1.0152) =</b>	<b>1.1451</b>
(B x D) = (1.1280) x (1.0116) =	1.1411

The recommended limit was calculated using the adjustment factor [(B x C)], resulting in a 14.51% increase to the limit.

Source data supporting the above calculation is provided in Attachments 5-A and 5-B.



**RECOMMENDED CALCULATION OF PERMITTED GROWTH IN LIMIT****Recommended Adjustment Factors**

The recommended appropriations limit of \$924,630,272 is based on the following factors:

Price Factor (Assessed valuation due to new non-residential construction)	12.80%
Population Factor (Change in County Population)	1.52%

To calculate the actual adjustment factor, the above factors were converted as follows:

$$\text{Price change converted to adjustment factor} = (12.80 + 100) \div (100) = 1.1280$$

$$\text{Population change converted to adjustment factor} = (1.52 + 100) \div (100) = 1.0152$$

$$\text{Combined adjustment factor} = (1.1280) \times (1.0152) = 1.1451$$

**Calculation of FY 2005 Limit**

$$\text{Fiscal Year 2005 Limit} = (\text{FY 2004 limit}) \times (\text{Adjustment Factor})$$

$$= (\$807,466,834) \times (1.1451) = \mathbf{\$924,630,272}$$

**TEN-YEAR HISTORY OF PRICE AND POPULATION FACTORS &  
TAX APPROPRIATIONS LIMITS<sup>(1)</sup>  
FOR FISCAL YEARS 1995 TO 2005 (Proposed)**

<b>Fiscal Year</b>	<b>Price Adjustment</b>	<b>Population Adjustment</b>	<b>Total Adjustment</b>	<b>Appropriations Limit</b>
1995	2.72%	2.23%	5.01%	\$673,410,293
1996	7.10%	1.42%	2.14%	\$448,603,272 <sup>(2)</sup>
1997	0.71%	1.33%	6.11%	\$475,160,586
1998	4.67%	1.19%	5.92%	\$504,620,542
1999	4.67%	1.46%	6.20%	\$539,035,663
2000	4.15%	2.56%	6.82%	\$512,052,218 <sup>(3)</sup>
2001	4.91%	2.15%	7.17%	\$548,766,362
2002	7.82%	1.96%	9.93%	\$603,258,862
2003	11.38%	1.80%	13.38%	\$684,004,095
2004	16.05%	1.72%	18.05%	\$807,466,834
2005	14.51%	1.52%	12.80%	\$924,630,272

- (1) In 1980, the State Legislature added Division 9 to Title I of the Government Code to implement Article XIII B. This legislation required the governing body of each local jurisdiction in California to establish a tax appropriations limit on or before June 30 of each year for the following fiscal year, pursuant to which the City has been establishing this limit since 1981.
- (2) Limit fell due to end of 4-year (FY 92 to FY 95) waiver authorizing \$273 million increase in limit. Fiscal Year 1996 was the first year of a new 4-year waiver authorizing a \$50 million increase in the limit.
- (3) Limit fell due to the end of a 4-year (FY 96 to FY 99) waiver authorizing a \$50 million increase in the limit.



DEPARTMENT OF  
**FINANCE**

ARNOLD SCHWARZENEGGER, GOVERNOR

915 L STREET ■ SACRAMENTO CA ■ 95814-3706 ■ WWW.DOF.CA.GOV

May 3, 2004

Dear Fiscal Officer:

**Subject: Price and Population Information**

**Appropriations Limit**

The California Revenue and Taxation Code, Section 2227, mandates the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2004, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2004-05. Enclosure I provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2004-05 appropriations limit. Enclosure II provides city and unincorporated county population percentage changes, and Enclosure IIA provides county and incorporated areas population percentage changes. The population percentage change data excludes federal and state institutionalized populations and military populations, as noted.

**Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. Consult the Revenue and Taxation Code, Section 2228, for the various population options available to special districts to assess population change in their district. Article XIII B, Section 9, of the State Constitution exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. No State agency reviews the appropriations limit.

**Population Certification**

The population certification program applies only to cities and counties. Revenue and Taxation Code Section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 4, 2004.**

**Please Note:** City population estimates are controlled to independently calculated county population estimates. Due to county estimates revisions for 2001 through 2003 prior year city population estimates for local areas have also been revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

Sincerely,

DONNA ARDUIN

Director

By:

MICHAEL C. GENEST

Chief Deputy Director

Enclosure

R- 299326

May 1, 2004

Enclosure I

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost-of-living factor to compute their appropriation limit by a vote of their governing body. The cost-of-living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the 2004-2005 appropriation limit is:

## Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2004-2005	3.28

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2004-2005 appropriation limit.

**2004-2005:**

Per Capita Change = 3.28 percent  
Population Change = 1.52 percent

Per Capita converted to a ratio:  $\frac{3.28 + 100}{100} = 1.0328$

Population converted to a ratio:  $\frac{1.52 + 100}{100} = 1.0152$

Calculation of factor for FY 2004-2005:  $1.0328 \times 1.0152 = 1.0485$

R- 299326

Enclosure II  
Annual Percent Change in Population Minus Exclusions (\*)  
January 1, 2003 to January 1, 2004 and Total Population, January 1, 2004

County City	Percent Change 2003-2004	--- Population Minus Exclusions ---		Total Population
		1-1-03	1-1-04	1-1-2004
SAN DIEGO				
CARLSBAD	2.44	90,778	92,995	92,995
CHULA VISTA	4.24	200,035	208,507	209,133
CORONADO	-0.02	16,673	16,669	26,459
DEL MAR	0.64	4,526	4,555	4,555
EL CAJON	0.52	97,142	97,643	97,643
ENCINITAS	1.93	61,399	62,586	62,586
ESCONDIDO	1.22	138,814	140,505	140,505
IMPERIAL BEACH	0.10	27,752	27,779	27,779
LA MESA	0.21	55,050	55,167	56,049
LEMON GROVE	0.36	25,500	25,592	25,592
NATIONAL CITY	0.27	52,786	52,931	57,047
OCEANSIDE	1.55	170,663	173,307	173,307
POWAY	1.11	49,983	50,540	50,632
SAN DIEGO	1.16	1,261,090	1,275,725	1,294,032
SAN MARCOS	5.60	63,851	67,426	67,426
SANTEE	0.33	53,344	53,519	54,022
SOLANA BEACH	0.26	13,396	13,431	13,431
VISTA	0.88	93,229	94,048	94,048
UNINCORPORATED	3.11	419,757	432,803	469,963
COUNTY TOTAL	1.73	2,895,768	2,945,728	3,017,204

(\*) Exclusions include residents on federal military installations and group quarters residents in state mental institutions and state and federal correctional institutions.

**ASSESSED VALUATION ATTRIBUTABLE TO  
NEW NON-RESIDENTIAL CONSTRUCTION**

$$\begin{aligned} \text{Valuation due to new non-residential construction}^{(1)} &= \frac{\text{New non-residential construction}}{\text{Change in assessed valuation}^{(2)}} \\ &= \frac{\$ 1,330,999,699}{\$10,399,266,284} \\ &= 0.1280 \\ &= 0.1280 * 100 \\ &= 12.80\% \end{aligned}$$

(1) As provided by the San Diego County Assessor's Office

(2) Assessed Valuation for 2003 = \$109,811,893,102, and  
Assessed Valuation for 2002 = \$99,412,626,818.



# COUNTY OF SAN DIEGO

GREGORY J. SMITH  
ASSESSOR/RECORDER/COUNTY CLERK



## ASSESSOR'S OFFICE

1600 PACIFIC HIGHWAY, RM 103  
SAN DIEGO, CA 92101-2480  
(619) 236-3771 Fax (619) 557-4056

## RECORDER/COUNTY CLERK'S OFFICE

1600 PACIFIC HIGHWAY, RM 260  
SAN DIEGO, CA 92101-2480  
(619) 237-0502 FAX (619) 557-4155

### 2003 INVENTORY OF PARCELS AND VALUES - CITY OF SAN DIEGO

		PARCELS	UNITS	ASSESSED VALUES
RESIDENTIAL	TOTAL	318,682	470,233	78,128,253,577
Time-share Condominiums		4,572	4,572	23,437,451
Mobilehomes		1,487	1,476	57,937,761
Vacant		5,822	40	933,766,223
Single Family		201,990	202,100	48,473,707,573
Duplex or 2 Houses		5,862	11,720	1,001,938,174
Multi 2 to 4 Houses		11,808	33,044	2,490,700,768
Multi 5 to 15 Units		5,277	41,446	2,241,792,754
Multi 16 to 60 Units		1,123	30,079	1,660,833,165
Multi 61 Units and Up		492	65,943	5,533,901,611
Condominium		79,242	79,437	15,653,969,377
Transitional		1,007	376	56,268,720
COMMERCIAL	TOTAL	11,156	46,819	20,818,964,070
Vacant		1,161	35	653,520,015
Store Building		5,807	4,835	10,647,263,327
Shopping Center		399	107	2,357,861,591
Hotel Motel		395	35,018	3,146,921,860
Service Station		321	62	200,499,742
Office Condominiums		313	132	53,739,458
Parking or Used Car Lot		901	389	668,697,601
Trailer Park		52	2,324	107,248,910
Auto Sales & Service Agency		123	151	186,508,229
General		1,684	3,766	2,796,703,937
INDUSTRIAL	TOTAL	4,367	13,377	7,316,349,974
Vacant		987	14	553,253,225
Factory		1,052	1,591	3,766,078,095
Warehousing		1,438	7,138	2,453,515,223
Bulk Storage		23	1,359	38,789,337
Extractive & Mining		45	5	47,424,475
Industrial Condominiums		292	107	145,689,318
General		530	3,163	311,600,301
IRRIGATED FARM	TOTAL	97	107	34,647,462
RURAL LAND (Non-irrigated)	TOTAL	669	17	251,706,108
INSTITUTIONAL	TOTAL	959	4,037	2,374,144,410
RECREATIONAL	TOTAL	2,823	1,728	868,477,483
MISCELLANEOUS	TOTAL	45	74	19,350,013
GRAND TOTAL		338,798	536,392	109,811,893,102

The above data is provided for your information and represents total assessed values of real property, prior to exemptions. If you have any questions, please contact Craig Rustad, Chief Deputy, Valuation, at (619) 531-5475.

GREGORY J. SMITH  
County Assessor

R-299326



# COUNTY OF SAN DIEGO

GREGORY J. SMITH  
ASSESSOR/RECORDER/COUNTY CLERK



## ASSESSOR'S OFFICE

1600 PACIFIC HIGHWAY, RM 103  
SAN DIEGO, CA 92101-2480  
(619) 236-3771 Fax (619) 557-4056

## RECORDER/COUNTY CLERK'S OFFICE

1600 PACIFIC HIGHWAY, RM 260  
SAN DIEGO, CA 92101-2480  
(619) 237-0502 FAX (619) 557-4155

### 2002 INVENTORY OF PARCELS AND VALUES - CITY OF SAN DIEGO

		<u>PARCELS</u>	<u>UNITS</u>	<u>ASSESSED VALUES</u>
RESIDENTIAL	TOTAL	316,184	462,859	69,834,055,081
Time-share Condominiums		4,572	4,572	23,658,882
Mobilehomes		1,358	1,348	46,493,273
Vacant		6,801	26	775,956,660
Single Family		200,198	200,240	43,811,073,625
Duplex or 2 Houses		5,907	11,811	926,428,508
Multi 2 to 4 Houses		11,807	33,049	2,274,241,661
Multi 5 to 15 Units		5,332	41,936	2,086,072,354
Multi 16 to 60 Units		1,125	30,080	1,434,022,850
Multi 61 Units and Up		754	61,822	4,751,202,646
Condominium		77,365	77,595	13,644,725,901
Transitional		965	380	60,178,721
COMMERCIAL	TOTAL	11,170	44,201	19,409,068,761
Vacant		1,173	37	666,702,056
Store Building		5,814	4,248	9,847,770,495
Shopping Center		404	76	2,349,590,350
Hotel Motel		386	33,523	2,839,899,983
Service Station		320	41	188,819,541
Office Condominiums		306	75	44,801,575
Parking or Used Car Lot		911	362	599,092,937
Trailer Park		53	2,164	102,637,767
Auto Sales & Service Agency		122	146	145,535,914
General		1,681	3,529	2,624,218,143
INDUSTRIAL	TOTAL	4,396	11,828	6,748,398,896
Vacant		1,019	17	562,880,087
Factory		1,036	1,495	3,347,883,595
Warehousing		1,454	7,077	2,324,335,643
Bulk Storage		25	3	22,027,840
Extractive & Mining		48	5	56,018,743
Industrial Condominiums		283	85	131,100,582
General		531	3,146	304,152,406
IRRIGATED FARM	TOTAL	100	105	29,907,805
RURAL LAND (Non-irrigated)	TOTAL	720	21	270,721,294
INSTITUTIONAL	TOTAL	952	4,105	2,262,734,351
RECREATIONAL	TOTAL	2,622	1,479	747,198,563
MISCELLANEOUS	TOTAL	197	694	110,542,067
GRAND TOTAL		336,341	525,292	99,412,626,818

The above data is provided for your information and represents total assessed values of real property, prior to exemptions. If you have any questions, please contact Craig Rustad, Chief Deputy, Valuation, at (619) 531-5475.

GREGORY J. SMITH  
County Assessor

R- 299326



PAG40380 PAG433-01  
RUN DATE 10/15/03

SAN DIEGO COUNTY ASSESSORS OFFICE  
NON-RESIDENTIAL NEW CONSTRUCTION (PROP 111)  
ASSESSMENT ROLL 2003  
1001-00 COUNTY GENERAL

TAX RATE AREA	VALUE
59299	\$498,972
59336	\$3,397,000
59390	\$490,000
59424	\$90,000
59425	\$460,000
59430	\$209,900
59499	\$61,500
59539	\$5,350,000
63035	\$4,485,000
64105	\$1,380,000
64106	\$2,244,000
64113	\$16,089,000
65006	\$1,875,000
65007	\$505,000
65024	\$200,000
75003	\$51,000
75122	\$216,000
79025	\$4,800
82011	\$1,013,600
83024	\$682,756
83051	\$5,500
83072	\$94,700
83108	\$135,000
83171	\$145,800
83186	\$5,000
83201	\$25,000
83213	\$13,300
83403	\$330,000
87180	\$750,000
91012	\$70,000
91027	\$30,000
91056	\$5,000
94075	\$4,799,407
95000	\$30,000
96036	\$18,000
98000	\$225,000

FUND TOTAL \$1,330,999,699

NOTE: IF A TAX RATE (TRA) IS NOT LISTED, IT INDICATES THAT NO NEW NON-RESIDENTIAL CONSTRUCTION OCCURRED DURING THE TAX YEAR.

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