

Angus McDonald & Associates

2150 Shattuck Avenue Berkeley, California 94704
Telephone (415) 548-5831

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DATE RECEIVED

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CITY OF EAST PALO ALTO

MEMORANDUM

TO : Property Tax Allocation Task Force

FROM : A. N. McDonald *ANM*

SUBJECT: Recommendations for Property Tax Allocation
East Palo Alto Property Tax Allocation; 1094

Background

A meeting to discuss issues regarding the allocation of property tax to the new City of East Palo Alto was held on November 9, 1983. Representatives of the City of East Palo Alto, the County Manager, the County Controller and the Local Agency Formation Commission participated in the meeting.

Angus McDonald represented McDonald & Associates. He had been retained by the City of East Palo Alto to provide technical assistance on certain financial issues, but noted that he has, at various times, been retained by the County of San Mateo, the San Mateo Local Agency Formation Commission and the City of East Palo Alto to deal with issues associated with East Palo Alto. He would provide independent technical assistance, recognizing current and past involvements with East Palo Alto matters, and not advocating the position of one or another interested party.

Alternatives regarding the property tax allocation were discussed. Mr. McDonald and Ms. Bergman of the Controller's office were asked to deal with certain technical issues. Mr. McDonald was to report back to the Task Force.

Recommendations

The following are recommendations of Angus McDonald & Associates. They are presented for consideration by all interested parties.

Base Property Tax Amounts

The recommended base property tax allocation is shown in Table 1.

The rationale for the recommendation is as follows:

- The amount of the allocation to East Palo Alto from the County General Fund is as specified in the San Mateo Local Agency Formation Commission Resolution No. 671, and follows the property tax allocation practice that is specified in statute. The timing of the allocation from the County General Fund, i.e., for the 1984/85 fiscal year, is required by law (Government Code Section 54902). The issue of timing has been discussed and confirmed with representatives of the San Mateo County District Attorney. (The District Attorney's office represents those County agencies responsible for collection and disbursement of property taxes.) The recommendation represents practice that has been followed in other counties where cities have incorporated.
- The amount of the allocation to East Palo Alto from County Service Area #5 is the amount estimated to have been levied for 1983/84. The date of allocation is recommended to coincide with the date at which the County is no longer providing a level of Sheriff's protection service in excess of that provided County-wide to unincorporated areas.
- The amount of the allocation to East Palo Alto from the Ravenswood Recreation and Park District is the amount estimated to have been levied for 1983/84. The date of allocation (in 1983/84) reflects the fact that the City is now responsible for the programs of the District. This allocation has already been accomplished.
- The 1983/84 allocation to East Palo Alto from the Special District Augmentation Fund was pursuant to a decision by the San Mateo County Board of Supervisors (Resolution dated February 24, 1983). This allocation has already been accomplished.

Tax Apportionment Factors. Tax Rate Areas (TRAs) are geographic subareas of San Mateo County, each of which is served by a unique combination of local governments (the County itself, school districts, special districts, as well as a city in the case of incorporated areas such as East Palo Alto). Tax Apportionment Factors (TAFs) are the table of percentages of the total annual change in taxable value within a TRA that would be assigned to each local government providing services for that TRA. Use of these factors became necessary and were established in law (Revenue and Taxation Code, Chapter 6, Sections 95-100) after Proposition 13 fixed the total property tax levy at one percent of taxable value.

Table 1
PROPERTY TAX BASE REVENUE ALLOCATION

| <u>Source</u> | <u>Base Amount</u> | |
|--|--------------------|---------------------------|
| | <u>Amount</u> | <u>Date of Allocation</u> |
| County General Fund | \$ 422,000 | 1984/85 |
| County Service Area #5 | 552,151 | 1984/85 |
| Ravenswood Recreation and Park District | 196,871 | 1983/84 |
| Total Allocation to East Palo Alto | \$1,171,022 | |

Note:

- 1) An additional one-time transfer of \$468,000 from the Special District Augmentation Fund to East Palo Alto was made for the 1983/84 fiscal year. The unencumbered fund balance of the Ravenswood Recreation and Park District (\$132,907) was also transferred to East Palo Alto.

The TAFs for each local government, for each tax rate area, were established in 1979. They depended on the amount of base property tax revenue that was originally allocated to each local government after the passage of Proposition 13.

When a new local government (e.g., the City of East Palo Alto) is created, the Tax Apportionment Factors for all affected local governments must be adjusted. This adjustment depends on the amount of base property tax revenue that is allocated to East Palo Alto at the outset. Since the Tax Apportionment Factors control the allocation of changes in taxable value in East Palo Alto, the initial property tax allocation has a permanent effect.

The amount of property tax revenue that is allocated to a new city depends on the cost of municipal services prior to incorporation. Thus, in the case of a new city with relatively high costs prior to incorporation and a relatively poor tax base, it is a theoretical possibility that the amount of revenue to be allocated would exceed the amount of revenue collected from the tax rate areas of the new city. An earlier and preliminary property tax allocation estimate indicated that the allocation to East Palo Alto from the County General Fund exceeded the amount of revenues generated for the County within the new City's tax rate areas. A detailed TRA-by-TRA analysis revealed that this was not the case. In every instance, the total property tax revenue for the County General Fund from a TRA exceeded the amount of property tax revenue that would be allocated to the new City.

Since the theoretical possibility of a transfer in excess of the total base amount was found not to have occurred in East Palo Alto, it was not necessary to consider any procedures to calculate new Tax Apportionment Factors other than the procedure that has been used in other counties where cities have incorporated since Proposition 13. A procedure was carried out, as part of the present assignment, that follows the practice that has been used in other counties. This procedure is documented in the attachment to the memorandum.

It is recommended that the Tax Apportionment Factors shown in Report 2 in the attachment be adopted for each of the tax rate areas in East Palo Alto.

The weighted average TAF for the new City is shown on page 9 of Report 2 in the attachment, and is summarized in Table 2. This table is intended only as a summary. The actual TRA-by-TRA Tax Apportionment Factors would be as shown in Report 2 (attached).

Allocation of the 1983/84-1984/85 Increment. The Tax Apportionment Factors that were discussed in the preceding section are used to allocate the change in taxable value. There was considerable discussion among members of the Task Force regarding the timing of the assignment of the change in taxable value to the City of East Palo Alto.

Table 2

ALLOCATION OF ANNUAL CHANGE IN TAXABLE VALUE

For The City of East Palo Alto

| | |
|--|-------------|
| From San Mateo County General Fund | 12.271315% |
| From County Service Area #5 | 16.055955% |
| From Ravenswood Recreation and Park District | 5.724804% |
| SUBTOTAL | 34.052074% |
| <u>For San Mateo County</u> <u>General Fund (Remaining)</u> | 3.206722% |
| <u>For Other Local Governments (No Change)</u> | 62.741204% |
| TOTAL | 100.000000% |

Notes:

- 1) The above apportionment factors are a weighted average for all Tax Rate Areas in East Palo Alto. See Attachment, Report 2 for actual factors for each Tax Rate Area.

The allocation of change in taxable value associated with the County Service Area and Ravenswood Recreation and Park District was straightforward. It was agreed that the transfer to the new City of change in taxable value should correspond with the fiscal year during which the City became responsible for the service (1983/84 in the case of the Recreation and Park District and 1984/85 in the case of the County Service Area.

The change in taxable value that would otherwise have been assigned to the County General Fund presented a more complex issue.

- o The City is in existence for the full 1983/84 fiscal year but
- o The County is required by law to continue to finance municipal services during that first year and
- o The increment in taxable value that is at issue is measured over the period March 1, 1983 through February 29, 1984 and the City will have been in existence for only 8/12 of this period.

Discussions with other counties did not establish a clear consensus regarding accepted practice in dealing with the change in taxable value during the first fiscal year after incorporation. As a compromise, it is recommended that 4/12ths of the change in taxable value (measured for the period March 1, 1983 through February 29, 1984) be allocated using the pre-incorporation tax apportionment factors. The remaining 8/12ths would be allocated using the (recommended) new tax apportionment factors. Thus, the County would receive the change for 4/12ths of the year and the City of East Palo Alto would receive most of the change for the remainder.

Implementing the Recommendations. The recommendations of the Property Tax Allocation Task Force should be reviewed by legal counsel for each party. Final recommendations should be adopted as formal resolutions by the County Board of Supervisors and by the City Council of East Palo Alto.

Introduction to Attachments

The attached exhibits present a detailed analysis of the proposed property tax allocation for each Tax Rate Area (TRA) in East Palo Alto.

Report 1 is based on data supplied by the Controller of the County of San Mateo. The 1978/79 base property tax revenue for each Tax Rate Area (TRA) was originally calculated by the San Mateo County Controller, using the procedure specified in Assembly Bill 8 (1979), the permanent implementing legislation for Proposition 13. Report 1 shows the results of adding to this base the annual tax increment for each fiscal year through 1983/84. This sum was then treated as an "updated base" for each TRA to determine the amount of property tax revenues that could be attributed to each collecting agency from each TRA.

Report 2 reflects a re-calculation of the "updated base" for each Tax Rate Area. It was assumed that

- o the allocation from the County General Fund of \$422,000 (as specified by the San Mateo Local Agency Formation Commission) would be allocated "from" Tax Rate Areas in proportion to the 1983/84 taxable value of each Tax Rate Area.
- o the property tax revenues assigned to County Service Area #5 and the Ravenswood Recreation and Park District would be allocated in their entirety to East Palo Alto.

The assigned property tax revenues (after allocation) were then converted into percentages, to be used as adjusted Tax Apportionment Factors that reflected the tax base of the City of East Palo Alto.

The column in Report 2 titled "Adjusted Tax Apportionment Factor" was available to be used only if the revenues allocated from the County General Fund to the new City exceeded the property tax base attributed to the County General Fund from a Tax Rate Area. This eventuality was found not to occur in practice.

Report 3 is a summary sorted by Tax Rate Area.

Report 4 is a summary sorted by base revenue amount.

Report 5 is a summary sorted by Tax Apportionment Factor.

REPORT 1

| | RASE ARB REVENUE 1978-79 | ***** 1979-80 | ANNUAL TAX 1980-81 | INCREMENTS 1981-82 | ***** 1982-83 | 1983-84 | ARB REVENUE 1983-84 |
|---------------------------|--------------------------------|------------------|-----------------------|-----------------------|------------------|--------------|---------------------------|
| TAX RATE AREA: 72-001 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 299,320 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 489.40 | \$ -40.30 | \$ 17.17 | \$ 56.15 | \$ -6.92 | \$ 71.70 | \$ 587.20 |
| CSA 5 | \$ 506.66 | \$ -41.72 | \$ 79.89 | \$ 58.13 | \$ -7.16 | \$ 74.23 | \$ 670.03 |
| RAVENSWOOD | \$ 181.30 | \$ -14.93 | \$ 28.59 | \$ 20.80 | \$ -2.56 | \$ 26.56 | \$ 239.76 |
| OTHER AGENCIES | \$ 1,788.62 | \$ -147.30 | \$ 336.02 | \$ 205.21 | \$ -25.30 | \$ 262.03 | \$ 2,419.28 |
| TOTAL | \$ 2,965.98 | \$ -244.25 | \$ 461.67 | \$ 340.29 | \$ -41.94 | \$ 434.52 | \$ 3,916.27 |
| TAX RATE AREA: 72-002 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 50,155 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 105.35 | \$ 5.51 | \$ 1.54 | \$ 1.10 | \$ 0.36 | \$ 4.33 | \$ 118.19 |
| CSA 5 | \$ 109.07 | \$ 5.70 | \$ 1.59 | \$ 1.14 | \$ 0.37 | \$ 4.48 | \$ 122.35 |
| RAVENSWOOD | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| OTHER AGENCIES | \$ 385.00 | \$ 20.13 | \$ 5.63 | \$ 4.04 | \$ 1.29 | \$ 15.80 | \$ 431.89 |
| TOTAL | \$ 599.42 | \$ 31.34 | \$ 8.76 | \$ 6.28 | \$ 2.02 | \$ 24.61 | \$ 672.43 |
| TAX RATE AREA: 72-003 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 169,731 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 279.60 | \$ 7.01 | \$ 14.13 | \$ 1.16 | \$ 32.42 | \$ 44.12 | \$ 378.44 |
| CSA 5 | \$ 289.46 | \$ 7.26 | \$ 14.63 | \$ 1.20 | \$ 33.57 | \$ 45.68 | \$ 391.80 |
| RAVENSWOOD | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| OTHER AGENCIES | \$ 912.18 | \$ 22.87 | \$ 46.08 | \$ 3.78 | \$ 105.78 | \$ 143.94 | \$ 1,234.63 |
| TOTAL | \$ 1,481.24 | \$ 37.14 | \$ 74.84 | \$ 6.14 | \$ 171.77 | \$ 233.74 | \$ 2,004.87 |
| TAX RATE AREA: 72-004 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 10,908,703 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 20,245.74 | \$ 608.68 | \$ 1,240.72 | \$ 704.20 | \$ 2,800.20 | \$ 2,097.73 | \$ 27,697.27 |
| CSA 5 | \$ 20,959.93 | \$ 630.15 | \$ 1,284.49 | \$ 729.04 | \$ 2,898.98 | \$ 2,171.73 | \$ 28,674.32 |
| RAVENSWOOD | \$ 7,500.30 | \$ 225.49 | \$ 454.64 | \$ 260.88 | \$ 1,037.37 | \$ 777.13 | \$ 10,260.81 |
| OTHER AGENCIES | \$ 82,528.62 | \$ 2,481.19 | \$ 5,057.59 | \$ 2,870.56 | \$ 11,414.58 | \$ 8,551.10 | \$ 112,903.64 |
| TOTAL | \$ 131,234.59 | \$ 3,945.51 | \$ 8,042.44 | \$ 4,564.68 | \$ 18,151.13 | \$ 13,597.69 | \$ 179,536.04 |

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 ANGUS McDONALD & ASSOCIATES
 EAST PALO ALTO - TAX APPOINTMENT
 REPORT 1

REPORT 1 (continued)

| | BASE ARB | | ***** ANNUAL TAX INCREMENTS ***** | | | | BASE ARB | |
|--------------------------------------|---------------|--------------|-----------------------------------|--------------|--------------|--------------|---------------|---------|
| | REVENUE | REVENUE | 1979-80 | 1980-81 | 1981-82 | 1982-83 | 1983-84 | REVENUE |
| | 1978-79 | | | | | | | 1983-84 |
| TAX RATE AREA: 72-005 | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 55,330,371 | | | | | | | | |
| AGENCY: | | | | | | | | |
| COUNTY GENERAL FUND | \$ 66,795.31 | \$ 9,548.14 | \$ 1,237.49 | \$ 12,229.05 | \$ 8,625.00 | \$ 11,973.24 | \$ 110,408.23 | |
| CSA 5 | \$ 69,151.58 | \$ 9,884.96 | \$ 2,316.42 | \$ 12,660.44 | \$ 8,929.26 | \$ 12,395.61 | \$ 115,338.27 | |
| RAVENSWOOD | \$ 24,745.21 | \$ 3,537.24 | \$ 828.91 | \$ 4,530.41 | \$ 3,195.25 | \$ 4,435.65 | \$ 41,272.67 | |
| OTHER AGENCIES | \$ 272,280.78 | \$ 38,921.54 | \$ 10,120.78 | \$ 49,849.83 | \$ 35,158.50 | \$ 48,807.05 | \$ 455,138.48 | |
| TOTAL | \$ 432,972.88 | \$ 61,891.88 | \$ 14,503.60 | \$ 79,269.73 | \$ 55,908.01 | \$ 77,611.55 | \$ 722,157.65 | |
| TAX RATE AREA: 72-006 | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 289,310 | | | | | | | | |
| AGENCY: | | | | | | | | |
| COUNTY GENERAL FUND | \$ 139.94 | \$ -1.34 | \$ 259.85 | \$ -254.91 | \$ 330.24 | \$ 44.27 | \$ 518.05 | |
| CSA 5 | \$ 144.87 | \$ -1.39 | \$ 269.01 | \$ -263.89 | \$ 341.87 | \$ 45.83 | \$ 536.30 | |
| RAVENSWOOD | \$ 51.84 | \$ -0.50 | \$ 96.26 | \$ -94.43 | \$ 122.34 | \$ 16.40 | \$ 191.91 | |
| OTHER AGENCIES | \$ 515.52 | \$ -4.92 | \$ 957.27 | \$ -939.06 | \$ 1,216.55 | \$ 163.09 | \$ 1,908.45 | |
| TOTAL | \$ 852.17 | \$ -8.15 | \$ 1,582.39 | \$ -1,552.29 | \$ 2,011.00 | \$ 269.59 | \$ 3,154.71 | |
| TAX RATE AREA: 72-007 | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 165,935 | | | | | | | | |
| AGENCY: | | | | | | | | |
| COUNTY GENERAL FUND | \$ 341.69 | \$ 4.72 | \$ 16.71 | \$ 5.09 | \$ 6.04 | \$ 2.71 | \$ 376.96 | |
| CSA 5 | \$ 353.74 | \$ 4.88 | \$ 17.30 | \$ 5.27 | \$ 6.25 | \$ 2.81 | \$ 390.25 | |
| RAVENSWOOD | \$ 124.58 | \$ 1.75 | \$ 6.19 | \$ 1.89 | \$ 2.24 | \$ 1.01 | \$ 139.66 | |
| OTHER AGENCIES | \$ 1,340.09 | \$ 18.50 | \$ 65.56 | \$ 19.97 | \$ 23.69 | \$ 10.64 | \$ 1,478.45 | |
| TOTAL | \$ 2,162.10 | \$ 29.85 | \$ 105.76 | \$ 32.22 | \$ 38.22 | \$ 17.17 | \$ 2,385.32 | |
| TAX RATE AREA: 72-008 | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 82,843 | | | | | | | | |
| AGENCY: | | | | | | | | |
| COUNTY GENERAL FUND | \$ 127.41 | \$ 14.68 | \$ 15.71 | \$ -1.83 | \$ 12.50 | \$ 12.12 | \$ 180.59 | |
| CSA 5 | \$ 131.90 | \$ 15.20 | \$ 16.27 | \$ -1.89 | \$ 12.94 | \$ 12.55 | \$ 186.97 | |
| RAVENSWOOD | \$ 47.20 | \$ 5.44 | \$ 5.82 | \$ -0.68 | \$ 4.63 | \$ 4.49 | \$ 66.90 | |
| OTHER AGENCIES | \$ 415.44 | \$ 47.89 | \$ 51.23 | \$ -5.97 | \$ 40.75 | \$ 39.51 | \$ 588.85 | |
| TOTAL | \$ 721.95 | \$ 83.21 | \$ 89.03 | \$ -10.37 | \$ 70.82 | \$ 68.67 | \$ 1,023.31 | |

REPORT 1 (continued)

| | BASE A88 | | ANNUAL TAX INCREMENTS | | | | | BASE A85 | |
|-------------------------------------|--------------|--------------|-----------------------|-------------|-------------|-----------|--------------|----------|---------|
| | REVENUE | REVENUE | 1979-80 | 1980-81 | 1981-82 | 1982-83 | 1983-84 | REVENUE | REVENUE |
| | 1978-79 | | | | | | | 1983-84 | |
| TAX RATE AREA: 72-011 | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 331,535 | | | | | | | | | |
| AGENCY: | | | | | | | | | |
| COUNTY GENERAL FUND | \$ 540.21 | \$ 5.01 | \$ 10.54 | \$ 105.56 | \$ 14.47 | \$ 36.47 | \$ 712.26 | | |
| CSA 5 | \$ 559.27 | \$ 5.18 | \$ 10.94 | \$ 109.29 | \$ 14.98 | \$ 37.76 | \$ 737.42 | | |
| RAVENSWOOD | \$ 200.13 | \$ 1.86 | \$ 3.91 | \$ 39.11 | \$ 5.36 | \$ 13.51 | \$ 263.89 | | |
| OTHER AGENCIES | \$ 1,974.32 | \$ 18.30 | \$ 38.65 | \$ 385.79 | \$ 52.88 | \$ 133.30 | \$ 2,603.24 | | |
| TOTAL | \$ 3,273.93 | \$ 30.35 | \$ 64.04 | \$ 639.75 | \$ 87.69 | \$ 221.04 | \$ 4,316.80 | | |
| TAX RATE AREA: 72-012 | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 2,147,459 | | | | | | | | | |
| AGENCY: | | | | | | | | | |
| COUNTY GENERAL FUND | \$ 3,553.96 | \$ -12.93 | \$ 116.37 | \$ -64.15 | \$ 994.15 | \$ 16.48 | \$ 4,603.88 | | |
| CSA 5 | \$ 3,679.33 | \$ -13.39 | \$ 170.48 | \$ -66.41 | \$ 1,029.22 | \$ 17.06 | \$ 4,766.29 | | |
| RAVENSWOOD | \$ 1,316.61 | \$ -4.79 | \$ 43.11 | \$ -23.76 | \$ 368.30 | \$ 6.10 | \$ 1,705.57 | | |
| OTHER AGENCIES | \$ 13,904.43 | \$ -50.60 | \$ 455.31 | \$ -250.97 | \$ 3,889.50 | \$ 64.47 | \$ 18,012.14 | | |
| TOTAL | \$ 22,454.33 | \$ -81.71 | \$ 735.27 | \$ -405.29 | \$ 6,281.17 | \$ 104.11 | \$ 29,087.88 | | |
| TAX RATE AREA: 72-013 | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 2,577,581 | | | | | | | | | |
| AGENCY: | | | | | | | | | |
| COUNTY GENERAL FUND | \$ 5,110.40 | \$ -213.98 | \$ 257.41 | \$ 390.70 | \$ 63.10 | \$ 134.92 | \$ 5,742.55 | | |
| CSA 5 | \$ 5,290.68 | \$ -221.52 | \$ 266.49 | \$ 404.48 | \$ 65.33 | \$ 139.68 | \$ 5,945.14 | | |
| RAVENSWOOD | \$ 1,893.21 | \$ -79.77 | \$ 95.36 | \$ 144.74 | \$ 23.38 | \$ 49.98 | \$ 2,127.40 | | |
| OTHER AGENCIES | \$ 20,840.21 | \$ -872.59 | \$ 1,049.74 | \$ 1,593.29 | \$ 257.32 | \$ 550.20 | \$ 23,418.17 | | |
| TOTAL | \$ 33,134.50 | \$ -1,387.36 | \$ 1,669.00 | \$ 2,533.21 | \$ 409.13 | \$ 874.78 | \$ 37,233.26 | | |
| TAX RATE AREA: 72-014 | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 12,010 | | | | | | | | | |
| AGENCY: | | | | | | | | | |
| COUNTY GENERAL FUND | \$ 21.55 | \$ -0.30 | \$ 1.25 | \$ -0.49 | \$ 2.34 | \$ 1.95 | \$ 26.32 | | |
| CSA 5 | \$ 22.31 | \$ -0.31 | \$ 1.29 | \$ -0.51 | \$ 2.45 | \$ 2.02 | \$ 27.25 | | |
| RAVENSWOOD | \$ 7.98 | \$ -0.11 | \$ 0.46 | \$ -0.18 | \$ 0.88 | \$ 0.72 | \$ 9.75 | | |
| OTHER AGENCIES | \$ 79.35 | \$ -1.09 | \$ 4.59 | \$ -1.82 | \$ 8.70 | \$ 7.20 | \$ 96.93 | | |
| TOTAL | \$ 131.19 | \$ -1.81 | \$ 7.59 | \$ -3.00 | \$ 14.39 | \$ 11.89 | \$ 160.25 | | |

REPORT 1 (continued)

| | BASE A88 | | ***** ANNUAL TAX INCREMENTS ***** | | | | | BASE A86 | | | | | | |
|---------------------------|----------|------------|-----------------------------------|-----------|---------|-----------|---------|-----------|---------|-----------|----|-----------|----|------------|
| | REVENUE | 1978-79 | 1979-80 | 1980-81 | 1981-82 | 1982-83 | 1983-84 | REVENUE | 1983-84 | | | | | |
| TAX RATE AREA: 72-016 | | | | | | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | | 2,310 | | | | | | | | | | | | |
| AGENCY: | | | | | | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 4.27 | \$ | -0.44 | \$ | 0.52 | \$ | -0.11 | \$ | 0.28 | \$ | 0.54 | \$ | 5.06 |
| CSA 5 | \$ | 4.42 | \$ | -0.46 | \$ | 0.54 | \$ | -0.12 | \$ | 0.29 | \$ | 0.56 | \$ | 5.23 |
| RAVENSWOOD | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 |
| OTHER AGENCIES | \$ | 17.38 | \$ | -1.81 | \$ | 2.14 | \$ | -0.47 | \$ | 1.13 | \$ | 2.20 | \$ | 20.57 |
| TOTAL | \$ | 26.07 | \$ | -2.71 | \$ | 3.20 | \$ | -0.70 | \$ | 1.70 | \$ | 3.30 | \$ | 30.86 |
| TAX RATE AREA: 72-017 | | | | | | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | | 242,606 | | | | | | | | | | | | |
| AGENCY: | | | | | | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 408.29 | \$ | 26.30 | \$ | 26.93 | \$ | -4.43 | \$ | 41.86 | \$ | 36.98 | \$ | 535.93 |
| CSA 5 | \$ | 422.69 | \$ | 27.23 | \$ | 27.88 | \$ | -4.58 | \$ | 43.34 | \$ | 38.28 | \$ | 554.84 |
| RAVENSWOOD | \$ | 151.25 | \$ | 9.74 | \$ | 9.98 | \$ | -1.64 | \$ | 15.51 | \$ | 13.70 | \$ | 198.54 |
| OTHER AGENCIES | \$ | 1,331.40 | \$ | 85.76 | \$ | 87.81 | \$ | -14.43 | \$ | 136.49 | \$ | 120.58 | \$ | 1,747.61 |
| TOTAL | \$ | 2,313.63 | \$ | 149.03 | \$ | 152.60 | \$ | -25.08 | \$ | 237.20 | \$ | 209.54 | \$ | 3,036.92 |
| TAX RATE AREA: 72-019 | | | | | | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | | 64,648,832 | | | | | | | | | | | | |
| AGENCY: | | | | | | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 95,310.71 | \$ | 5,747.75 | \$ | 11,228.48 | \$ | 11,037.99 | \$ | 6,181.78 | \$ | 6,416.79 | \$ | 135,923.50 |
| CSA 5 | \$ | 98,672.90 | \$ | 5,950.51 | \$ | 11,624.56 | \$ | 11,427.34 | \$ | 6,399.86 | \$ | 6,643.15 | \$ | 140,718.34 |
| RAVENSWOOD | \$ | 35,309.13 | \$ | 2,129.33 | \$ | 4,159.74 | \$ | 4,089.17 | \$ | 2,290.13 | \$ | 2,377.18 | \$ | 50,354.68 |
| OTHER AGENCIES | \$ | 389,506.95 | \$ | 23,489.38 | \$ | 45,887.52 | \$ | 45,109.06 | \$ | 25,263.17 | \$ | 26,223.52 | \$ | 555,479.60 |
| TOTAL | \$ | 618,799.69 | \$ | 37,316.97 | \$ | 72,900.32 | \$ | 71,663.56 | \$ | 40,134.94 | \$ | 41,660.64 | \$ | 882,476.12 |
| TAX RATE AREA: 72-020 | | | | | | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | | 6,680 | | | | | | | | | | | | |
| AGENCY: | | | | | | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 10.25 | \$ | -0.62 | \$ | 0.75 | \$ | 0.03 | \$ | 1.49 | \$ | 2.31 | \$ | 14.21 |
| CSA 5 | \$ | 10.61 | \$ | -0.64 | \$ | 0.78 | \$ | 0.03 | \$ | 1.54 | \$ | 2.39 | \$ | 14.71 |
| RAVENSWOOD | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 |
| OTHER AGENCIES | \$ | 39.11 | \$ | -2.36 | \$ | 2.87 | \$ | 0.13 | \$ | 5.67 | \$ | 8.80 | \$ | 54.22 |
| TOTAL | \$ | 59.97 | \$ | -3.62 | \$ | 4.40 | \$ | 0.19 | \$ | 8.70 | \$ | 13.50 | \$ | 83.14 |

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 ANGUS McDONALD & ASSOCIATES
 EAST PALO ALTO - TAX APPORTIONMENT
 REPORT 1

REPORT 1 (continued)

| | BASE A88 REVENUE 1978-79 | ***** ANNUAL TAX INCREMENTS ***** | | | | | BASE A88 REVENUE 1983-84 |
|---------------------------|--------------------------------|-----------------------------------|--------------|--------------|--------------|--------------|--------------------------------|
| | | 1979-80 | 1980-81 | 1981-82 | 1982-83 | 1983-84 | |
| TAX RATE AREA: 72-021 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 43,980 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 188.64 | \$ -97.13 | \$ 17.98 | \$ 2.31 | \$ 5.97 | \$ 3.34 | \$ 121.11 |
| CSA 5 | \$ 195.30 | \$ -100.55 | \$ 18.61 | \$ 2.39 | \$ 6.18 | \$ 3.46 | \$ 125.39 |
| RAVENSWOOD | \$ 69.88 | \$ -35.98 | \$ 6.66 | \$ 0.86 | \$ 2.21 | \$ 1.24 | \$ 44.87 |
| OTHER AGENCIES | \$ 738.30 | \$ -398.13 | \$ 70.35 | \$ 9.04 | \$ 23.34 | \$ 13.05 | \$ 455.95 |
| TOTAL | \$ 1,192.12 | \$ -631.79 | \$ 113.60 | \$ 14.60 | \$ 37.70 | \$ 21.09 | \$ 747.32 |
| TAX RATE AREA: 72-022 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 15,710 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 7.12 | \$ -0.44 | \$ 0.85 | \$ 0.03 | \$ 16.88 | \$ 3.46 | \$ 27.90 |
| CSA 5 | \$ 7.37 | \$ -0.46 | \$ 0.88 | \$ 0.03 | \$ 17.47 | \$ 3.58 | \$ 28.67 |
| RAVENSWOOD | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| OTHER AGENCIES | \$ 28.96 | \$ -1.81 | \$ 3.47 | \$ 0.13 | \$ 68.65 | \$ 14.05 | \$ 113.45 |
| TOTAL | \$ 43.45 | \$ -2.71 | \$ 5.20 | \$ 0.19 | \$ 103.00 | \$ 21.09 | \$ 170.22 |
| TAX RATE AREA: 72-023 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 5,840 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 2.23 | \$ -0.22 | \$ -0.16 | \$ 20.83 | \$ 5.26 | \$ -17.63 | \$ 10.31 |
| CSA 5 | \$ 2.30 | \$ -0.23 | \$ -0.17 | \$ 21.48 | \$ 5.42 | \$ -18.19 | \$ 10.61 |
| RAVENSWOOD | \$ 0.82 | \$ -0.08 | \$ -0.06 | \$ 7.66 | \$ 1.93 | \$ -6.48 | \$ 3.79 |
| OTHER AGENCIES | \$ 8.17 | \$ -0.82 | \$ -0.60 | \$ 76.29 | \$ 19.25 | \$ -64.61 | \$ 37.68 |
| TOTAL | \$ 13.52 | \$ -1.35 | \$ -0.99 | \$ 126.26 | \$ 31.86 | \$ -106.91 | \$ 62.39 |
| TAX RATE AREA: 72-024 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 26,667,070 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 41,609.14 | \$ 1,869.98 | \$ 3,588.29 | \$ 4,136.56 | \$ 3,063.22 | \$ 2,238.89 | \$ 56,506.08 |
| CSA 5 | \$ 43,076.95 | \$ 1,935.94 | \$ 3,714.87 | \$ 4,282.48 | \$ 3,171.28 | \$ 2,317.86 | \$ 58,499.38 |
| RAVENSWOOD | \$ 15,414.66 | \$ 692.76 | \$ 1,329.33 | \$ 1,532.44 | \$ 1,134.81 | \$ 329.42 | \$ 20,433.42 |
| OTHER AGENCIES | \$ 158,964.07 | \$ 7,144.08 | \$ 13,708.75 | \$ 15,803.35 | \$ 11,702.76 | \$ 9,053.47 | \$ 216,376.48 |
| TOTAL | \$ 259,064.82 | \$ 11,642.76 | \$ 22,341.24 | \$ 25,754.83 | \$ 19,072.07 | \$ 13,939.64 | \$ 351,815.36 |

REPORT 1 (continued)

| | BASE A88 REVENUE 1978-79 | ***** 1979-80 | ANNUAL TAX INCREMENTS 1980-81 | ***** 1981-82 | ***** 1982-83 | ***** 1983-84 | BASE A38 REVENUE 1983-84 |
|--------------------------------------|--------------------------------|------------------|----------------------------------|------------------|------------------|------------------|--------------------------------|
| TAX RATE AREA: 72-025 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 20,921,582 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 26,600.51 | \$ 3,118.25 | \$ 3,065.91 | \$ 3,857.21 | \$ 2,764.96 | \$ 2,550.17 | \$ 41,957.01 |
| CSA 5 | \$ 27,538.87 | \$ 3,228.24 | \$ 3,174.07 | \$ 3,993.28 | \$ 2,862.50 | \$ 2,640.13 | \$ 43,437.09 |
| RAVENSWOOD | \$ 9,854.51 | \$ 1,155.20 | \$ 1,135.81 | \$ 1,428.96 | \$ 1,024.32 | \$ 944.75 | \$ 15,543.55 |
| OTHER AGENCIES | \$ 108,476.89 | \$ 12,716.20 | \$ 12,502.80 | \$ 15,729.72 | \$ 11,275.50 | \$ 10,399.61 | \$ 171,100.72 |
| TOTAL | \$ 172,470.78 | \$ 20,217.89 | \$ 19,878.59 | \$ 25,009.17 | \$ 17,927.28 | \$ 16,534.66 | \$ 272,038.37 |
| TAX RATE AREA: 72-026 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 1,240 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 2.18 | \$ -0.53 | \$ 0.61 | \$ 0.08 | \$ 0.03 | \$ 0.29 | \$ 2.66 |
| CSA 5 | \$ 2.26 | \$ -0.55 | \$ 0.63 | \$ 0.09 | \$ 0.03 | \$ 0.30 | \$ 2.76 |
| RAVENSWOOD | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| OTHER AGENCIES | \$ 8.48 | \$ -2.09 | \$ 2.36 | \$ 0.33 | \$ 0.13 | \$ 1.11 | \$ 10.32 |
| TOTAL | \$ 12.92 | \$ -3.17 | \$ 3.60 | \$ 0.50 | \$ 0.19 | \$ 1.70 | \$ 15.74 |
| TAX RATE AREA: 72-027 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 2,927,277 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 3,844.78 | \$ 38.92 | \$ 71.35 | \$ 53.11 | \$ 70.41 | \$ 1,784.71 | \$ 5,863.28 |
| CSA 5 | \$ 3,980.41 | \$ 40.29 | \$ 73.87 | \$ 54.99 | \$ 72.89 | \$ 1,847.67 | \$ 6,070.12 |
| RAVENSWOOD | \$ 1,424.35 | \$ 14.42 | \$ 26.43 | \$ 19.68 | \$ 26.08 | \$ 661.17 | \$ 2,172.13 |
| OTHER AGENCIES | \$ 15,709.82 | \$ 159.04 | \$ 291.54 | \$ 217.02 | \$ 287.69 | \$ 7,292.36 | \$ 23,957.47 |
| TOTAL | \$ 24,959.36 | \$ 252.67 | \$ 463.19 | \$ 344.80 | \$ 457.07 | \$ 11,585.91 | \$ 38,063.00 |
| TAX RATE AREA: 72-028 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 5,760 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 8.63 | \$ -0.23 | \$ 0.41 | \$ 0.24 | \$ 0.90 | \$ 2.27 | \$ 12.22 |
| CSA 5 | \$ 8.94 | \$ -0.24 | \$ 0.42 | \$ 0.25 | \$ 0.94 | \$ 2.35 | \$ 12.66 |
| RAVENSWOOD | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| OTHER AGENCIES | \$ 32.93 | \$ -0.88 | \$ 1.57 | \$ 0.90 | \$ 3.45 | \$ 8.67 | \$ 46.64 |
| TOTAL | \$ 50.50 | \$ -1.35 | \$ 2.40 | \$ 1.39 | \$ 5.29 | \$ 13.29 | \$ 71.52 |

REPORT 1 (continued)

| | BASE ABB | ***** ANNUAL TAX INCREMENTS ***** | | | | | BASE ABB |
|---------------------------|---------------|-----------------------------------|--------------|--------------|--------------|--------------|---------------|
| | REVENUE | 1979-80 | 1980-81 | 1981-82 | 1982-83 | 1983-84 | REVENUE |
| | 1978-79 | | | | | | 1983-84 |
| TAX RATE AREA: 72-029 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 140 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 0.28 | \$ -0.07 | \$ 0.06 | \$ 0.02 | \$ 0.02 | \$ 0.00 | \$ 0.31 |
| CSA 5 | \$ 0.29 | \$ -0.08 | \$ 0.07 | \$ 0.02 | \$ 0.02 | \$ 0.00 | \$ 0.32 |
| RAVENSWOOD | \$ 0.10 | \$ -0.03 | \$ 0.02 | \$ 0.01 | \$ 0.01 | \$ 0.00 | \$ 0.11 |
| OTHER AGENCIES | \$ 1.05 | \$ -0.27 | \$ 0.24 | \$ 0.05 | \$ 0.05 | \$ 0.00 | \$ 1.12 |
| TOTAL | \$ 1.72 | \$ -0.45 | \$ 0.39 | \$ 0.10 | \$ 0.10 | \$ 0.00 | \$ 1.85 |
| TAX RATE AREA: 72-030 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 460 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 0.00 | \$ 0.00 | \$ 0.62 | \$ -0.02 | \$ 0.09 | \$ 0.10 | \$ 0.79 |
| CSA 5 | \$ 0.00 | \$ 0.00 | \$ 0.64 | \$ -0.02 | \$ 0.09 | \$ 0.11 | \$ 0.82 |
| RAVENSWOOD | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| OTHER AGENCIES | \$ 0.00 | \$ 0.00 | \$ 2.34 | \$ -0.06 | \$ 0.32 | \$ 0.38 | \$ 2.98 |
| TOTAL | \$ 0.00 | \$ 0.00 | \$ 3.60 | \$ -0.10 | \$ 0.50 | \$ 0.59 | \$ 4.59 |
| TAX RATE AREA: 72-031 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 25,471,424 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 42,666.09 | \$ 1,192.18 | \$ 2,979.58 | \$ 2,870.67 | \$ 2,547.25 | \$ 1,975.63 | \$ 54,231.40 |
| CSA 5 | \$ 44,171.19 | \$ 1,234.24 | \$ 3,084.69 | \$ 2,971.94 | \$ 2,637.11 | \$ 2,045.32 | \$ 56,144.49 |
| RAVENSWOOD | \$ 15,806.22 | \$ 441.66 | \$ 1,103.83 | \$ 1,063.48 | \$ 943.66 | \$ 731.90 | \$ 20,090.75 |
| OTHER AGENCIES | \$ 177,257.61 | \$ 4,952.96 | \$ 12,378.77 | \$ 11,926.28 | \$ 10,582.62 | \$ 8,207.81 | \$ 225,306.05 |
| TOTAL | \$ 279,901.11 | \$ 7,821.04 | \$ 19,546.87 | \$ 18,832.37 | \$ 16,710.64 | \$ 12,960.66 | \$ 355,772.69 |
| TAX RATE AREA: 72-032 | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | 310 | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 0.56 | \$ -0.08 | \$ 0.07 | \$ -0.03 | \$ 0.09 | \$ 0.07 | \$ 0.68 |
| CSA 5 | \$ 0.58 | \$ -0.08 | \$ 0.07 | \$ -0.03 | \$ 0.09 | \$ 0.07 | \$ 0.70 |
| RAVENSWOOD | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| OTHER AGENCIES | \$ 2.11 | \$ -0.29 | \$ 0.25 | \$ -0.13 | \$ 0.32 | \$ 0.25 | \$ 2.51 |
| TOTAL | \$ 3.25 | \$ -0.45 | \$ 0.39 | \$ -0.19 | \$ 0.50 | \$ 0.39 | \$ 3.89 |

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 ANGUS McDONALD & ASSOCIATES
 EAST PALO ALTO - TAX APPORTIONMENT
 REPORT 1

REPORT 1 (continued)

| | BASE A88 | | ***** ANNUAL TAX INCREMENTS ***** | | | | | BASE A88 | | | | | | |
|--------------------------------------|----------|------------|-----------------------------------|-----------|---------|-----------|---------|-----------|---------|-----------|----|-----------|----|------------|
| | REVENUE | 1978-79 | 1979-80 | 1980-81 | 1981-82 | 1982-83 | 1983-84 | REVENUE | 1983-84 | | | | | |
| TAX RATE AREA: 72-034 | | | | | | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 4,010 | | | | | | | | | | | | | | |
| AGENCY: | | | | | | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 5.88 | \$ | -0.54 | \$ | 0.96 | \$ | -0.02 | \$ | 0.63 | \$ | 1.52 | \$ | 8.43 |
| CSA 5 | \$ | 6.09 | \$ | -0.56 | \$ | 0.99 | \$ | -0.02 | \$ | 0.65 | \$ | 1.57 | \$ | 8.72 |
| RAVENSMOOD | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 | \$ | 0.00 |
| OTHER AGENCIES | \$ | 22.41 | \$ | -2.07 | \$ | 3.64 | \$ | -0.06 | \$ | 2.41 | \$ | 5.80 | \$ | 32.13 |
| TOTAL | \$ | 34.38 | \$ | -3.17 | \$ | 5.59 | \$ | -0.10 | \$ | 3.69 | \$ | 8.89 | \$ | 49.28 |
| TAX RATE AREA: 72-035 | | | | | | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 28,572,187 | | | | | | | | | | | | | | |
| AGENCY: | | | | | | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 36,729.23 | \$ | 2,261.78 | \$ | 2,926.15 | \$ | 7,613.72 | \$ | 3,706.71 | \$ | 4,056.93 | \$ | 57,294.52 |
| CSA 5 | \$ | 38,024.89 | \$ | 2,341.56 | \$ | 3,029.37 | \$ | 7,882.30 | \$ | 3,837.47 | \$ | 4,200.10 | \$ | 59,315.69 |
| RAVENSMOOD | \$ | 13,606.83 | \$ | 837.91 | \$ | 1,084.03 | \$ | 2,820.60 | \$ | 1,373.20 | \$ | 1,502.96 | \$ | 21,225.53 |
| OTHER AGENCIES | \$ | 150,101.57 | \$ | 9,243.22 | \$ | 11,958.32 | \$ | 31,115.04 | \$ | 15,148.22 | \$ | 16,579.75 | \$ | 234,146.14 |
| TOTAL | \$ | 238,462.52 | \$ | 14,684.47 | \$ | 18,997.87 | \$ | 49,431.68 | \$ | 24,065.60 | \$ | 26,339.74 | \$ | 371,981.88 |
| TAX RATE AREA: 72-036 | | | | | | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 53,326 | | | | | | | | | | | | | | |
| AGENCY: | | | | | | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 109.94 | \$ | -29.19 | \$ | 27.47 | \$ | -6.28 | \$ | 5.67 | \$ | 10.47 | \$ | 118.08 |
| CSA 5 | \$ | 113.82 | \$ | -30.22 | \$ | 28.44 | \$ | -6.50 | \$ | 5.87 | \$ | 10.84 | \$ | 122.25 |
| RAVENSMOOD | \$ | 40.72 | \$ | -10.81 | \$ | 10.17 | \$ | -2.33 | \$ | 2.10 | \$ | 3.88 | \$ | 43.73 |
| OTHER AGENCIES | \$ | 401.93 | \$ | -106.71 | \$ | 100.43 | \$ | -22.95 | \$ | 20.73 | \$ | 38.26 | \$ | 431.69 |
| TOTAL | \$ | 666.41 | \$ | -176.93 | \$ | 166.51 | \$ | -38.06 | \$ | 34.37 | \$ | 63.45 | \$ | 715.75 |
| TAX RATE AREA: 72-038 | | | | | | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ 13,438,914 | | | | | | | | | | | | | | |
| AGENCY: | | | | | | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 19,957.27 | \$ | 1,279.94 | \$ | 2,171.70 | \$ | 2,184.66 | \$ | 1,621.69 | \$ | 977.12 | \$ | 28,192.38 |
| CSA 5 | \$ | 20,661.29 | \$ | 1,325.09 | \$ | 2,248.31 | \$ | 2,261.72 | \$ | 1,678.89 | \$ | 1,011.59 | \$ | 29,186.89 |
| RAVENSMOOD | \$ | 7,393.44 | \$ | 474.17 | \$ | 804.53 | \$ | 809.34 | \$ | 600.78 | \$ | 361.99 | \$ | 10,444.25 |
| OTHER AGENCIES | \$ | 76,211.42 | \$ | 4,887.79 | \$ | 8,293.17 | \$ | 8,342.67 | \$ | 6,192.82 | \$ | 3,731.40 | \$ | 107,659.77 |
| TOTAL | \$ | 124,223.92 | \$ | 7,966.99 | \$ | 13,517.71 | \$ | 13,598.39 | \$ | 10,094.18 | \$ | 6,082.10 | \$ | 175,483.29 |

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REPORT 1 (continued)

| | BASE A88 | | ANNUAL TAX INCREMENTS | | | | | BASE A88 | |
|---------------------------|----------|--------------|-----------------------|---------------|---------------|---------------|---------------|-----------------|---------|
| | REVENUE | 1978-79 | 1979-80 | 1980-81 | 1981-82 | 1982-83 | 1983-84 | REVENUE | 1983-84 |
| TAX RATE AREA: 72-040 | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | | 23,670 | | | | | | | |
| AGENCY: | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 24.30 | \$ -4.66 | \$ 6.04 | \$ 1.16 | \$ 10.01 | \$ 8.48 | \$ 45.33 | |
| CSA 5 | \$ | 25.16 | \$ -4.82 | \$ 6.25 | \$ 1.20 | \$ 10.36 | \$ 8.78 | \$ 46.93 | |
| RAVENSWOOD | \$ | 9.00 | \$ -1.73 | \$ 2.24 | \$ 0.43 | \$ 3.71 | \$ 3.14 | \$ 16.79 | |
| OTHER AGENCIES | \$ | 92.79 | \$ -17.74 | \$ 23.07 | \$ 4.41 | \$ 38.22 | \$ 32.39 | \$ 173.10 | |
| TOTAL | \$ | 151.25 | \$ -28.99 | \$ 37.60 | \$ 7.20 | \$ 62.30 | \$ 52.79 | \$ 282.15 | |
| TAX RATE AREA: 72-041 | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | | 25,740 | | | | | | | |
| AGENCY: | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 45.00 | \$ -1.95 | \$ 4.07 | \$ 0.03 | \$ 4.41 | \$ 3.67 | \$ 55.23 | |
| CSA 5 | \$ | 46.58 | \$ -2.02 | \$ 4.21 | \$ 0.03 | \$ 4.56 | \$ 3.80 | \$ 57.16 | |
| RAVENSWOOD | \$ | 16.83 | \$ -0.73 | \$ 1.52 | \$ 0.01 | \$ 1.65 | \$ 1.37 | \$ 20.65 | |
| OTHER AGENCIES | \$ | 183.66 | \$ -7.98 | \$ 16.59 | \$ 0.12 | \$ 17.98 | \$ 14.96 | \$ 225.33 | |
| TOTAL | \$ | 292.07 | \$ -12.68 | \$ 26.39 | \$ 0.19 | \$ 28.60 | \$ 23.80 | \$ 358.37 | |
| TAX RATE AREA: 72-042 | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | | 0 | | | | | | | |
| AGENCY: | | | | | | | | | |
| COUNTY GENERAL FUND | \$ | 0.09 | \$ -0.03 | \$ 0.00 | \$ 0.01 | \$ -0.01 | \$ 0.00 | \$ 0.06 | |
| CSA 5 | \$ | 0.26 | \$ -0.10 | \$ 0.00 | \$ 0.02 | \$ -0.02 | \$ 0.00 | \$ 0.16 | |
| RAVENSWOOD | \$ | 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | |
| OTHER AGENCIES | \$ | 0.82 | \$ -0.32 | \$ 0.00 | \$ 0.07 | \$ -0.07 | \$ 0.00 | \$ 0.50 | |
| TOTAL | \$ | 1.17 | \$ -0.45 | \$ 0.00 | \$ 0.10 | \$ -0.10 | \$ 0.00 | \$ 0.72 | |
| TAX RATE AREA: ALL | | | | | | | | | |
| 1983-84 TAXABLE VALUE: \$ | | 255,444,021 | | | | | | | |
| COUNTY GENERAL FUND | \$ | 345,285.95 | \$ 25,323.87 | \$ 29,307.53 | \$ 44,939.40 | \$ 32,923.52 | \$ 34,496.15 | \$ 532,276.42 | |
| CSA 5 | \$ | 378,171.97 | \$ 26,217.09 | \$ 31,438.80 | \$ 46,524.61 | \$ 34,084.89 | \$ 35,713.16 | \$ 552,150.52 | |
| RAVENSWOOD | \$ | 135,168.10 | \$ 9,378.01 | \$ 11,242.48 | \$ 16,647.45 | \$ 12,177.29 | \$ 12,257.77 | \$ 196,871.10 | |
| OTHER AGENCIES | \$ | 1,476,102.89 | \$ 102,589.03 | \$ 123,525.85 | \$ 182,031.18 | \$ 132,935.09 | \$ 140,432.14 | \$ 2,157,616.18 | |
| TOTAL | \$ | 2,354,728.91 | \$ 163,508.00 | \$ 195,514.66 | \$ 290,142.64 | \$ 212,120.79 | \$ 222,899.22 | \$ 3,438,714.22 | |

TAF.REPORT:USER1

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ANGUS McDONALD & ASSOCIATES
EAST PALO ALTO - TAX APPORTIONMENT
REPORT 2

REPORT 2

| | *** BEFORE TRANSFER ***** | | **** TRANSFER **** | | ***** AFTER TRANSFER ***** | | |
|------------------------|---------------------------|--------------------------------|--------------------|--------------|----------------------------|--------------------------------|---|
| | ARB REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | | TRANSFER (1) | ARB REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | ADJUSTED TAX APPORTIONMENT FACTOR |
| TAX RATE AREA: 72-001 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 587.20 | 0.14993859 | \$ -494.48 | | \$ 92.72 | 0.02367451 | 0.02367451 |
| CSA 5 | \$ 670.03 | 0.17108882 | \$ -670.03 | | \$ 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 239.76 | 0.06122152 | \$ -239.76 | | \$ 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 1,404.27 | | \$ 1,404.27 | 0.35857442 | 0.35857442 |
| OTHER AGENCIES | \$ 2,419.28 | 0.61775107 | \$ 0.00 | | \$ 2,419.28 | 0.61775107 | 0.61775107 |
| TOTAL | \$ 3,916.27 | 1.00000000 | \$ 0.00 | | \$ 3,916.27 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-002 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 116.19 | 0.17576551 | \$ -82.86 | | \$ 35.33 | 0.05254475 | 0.05254475 |
| CSA 5 | \$ 122.35 | 0.18195202 | \$ -122.35 | | \$ 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | | \$ 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 205.21 | | \$ 205.21 | 0.30517278 | 0.30517278 |
| OTHER AGENCIES | \$ 431.89 | 0.64228247 | \$ 0.00 | | \$ 431.89 | 0.64228247 | 0.64228247 |
| TOTAL | \$ 672.43 | 1.00000000 | \$ 0.00 | | \$ 672.43 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-003 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 378.44 | 0.18676037 | \$ -280.40 | | \$ 98.04 | 0.04890097 | 0.04890097 |
| CSA 5 | \$ 391.80 | 0.19542414 | \$ -391.80 | | \$ 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | | \$ 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 672.20 | | \$ 672.20 | 0.33528354 | 0.33528354 |
| OTHER AGENCIES | \$ 1,234.63 | 0.61581549 | \$ 0.00 | | \$ 1,234.63 | 0.61581549 | 0.61581549 |
| TOTAL | \$ 2,004.87 | 1.00000000 | \$ 0.00 | | \$ 2,004.87 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-004 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 27,697.27 | 0.15427137 | \$ -10,021.45 | | \$ 9,675.82 | 0.05389345 | 0.05389345 |
| CSA 5 | \$ 28,674.32 | 0.15971345 | \$ -28,674.32 | | \$ 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 10,260.81 | 0.05715181 | \$ -10,260.81 | | \$ 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 56,956.58 | | \$ 56,956.58 | 0.31724318 | 0.31724318 |
| OTHER AGENCIES | \$ 112,903.64 | 0.62866337 | \$ 0.00 | | \$ 112,903.64 | 0.62866337 | 0.62866337 |
| TOTAL | \$ 179,536.04 | 1.00000000 | \$ 0.00 | | \$ 179,536.04 | 1.00000000 | 1.00000000 |

(1) TOTAL AMOUNT TRANSFERRED FROM GENERAL FUND = \$ 422,000

^ COUNTY

| | *** BEFORE TRANSFER *** | | **** TRANSFER **** | | ***** AFTER TRANSFER ***** | | |
|------------------------|---------------------------|--------------------------------|--------------------|---------------|----------------------------|--------------------------------|---|
| | ARB REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | | TRANSFER (1) | ARB REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | ADJUSTED TAX APPORTIONMENT FACTOR |
| TAX RATE AREA: 72-005 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 110,408.23 | 0.15288660 | \$ -91,407.18 | \$ 19,001.05 | 0.02631150 | 0.02631150 | 0.02631150 |
| CSA 5 | \$ 115,338.27 | 0.15971342 | \$ -115,338.27 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 41,272.67 | 0.05715188 | \$ -41,272.67 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 248,018.12 | \$ 248,018.12 | 0.34344041 | 0.34344041 | 0.34344041 |
| OTHER AGENCIES | \$ 455,138.48 | 0.63024809 | \$ 0.00 | \$ 455,138.48 | 0.63024809 | 0.63024809 | 0.63024809 |
| TOTAL | \$ 722,157.65 | 1.00000000 | \$ 0.00 | \$ 722,157.65 | 1.00000000 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-006 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 518.05 | 0.16421478 | \$ -477.95 | \$ 40.10 | 0.01271196 | 0.01271196 | 0.01271196 |
| CSA 5 | \$ 536.30 | 0.16999978 | \$ -536.30 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 191.91 | 0.06083285 | \$ -191.91 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 1,206.16 | \$ 1,206.16 | 0.38233545 | 0.38233545 | 0.38233545 |
| OTHER AGENCIES | \$ 1,908.45 | 0.60495259 | \$ 0.00 | \$ 1,908.45 | 0.60495259 | 0.60495259 | 0.60495259 |
| TOTAL | \$ 3,154.71 | 1.00000000 | \$ 0.00 | \$ 3,154.71 | 1.00000000 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-007 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 376.96 | 0.15803330 | \$ -274.13 | \$ 102.83 | 0.04311001 | 0.04311001 | 0.04311001 |
| CSA 5 | \$ 390.25 | 0.16360488 | \$ -390.25 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 139.66 | 0.05854980 | \$ -139.66 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 804.04 | \$ 804.04 | 0.33707797 | 0.33707797 | 0.33707797 |
| OTHER AGENCIES | \$ 1,478.45 | 0.61981202 | \$ 0.00 | \$ 1,478.45 | 0.61981202 | 0.61981202 | 0.61981202 |
| TOTAL | \$ 2,385.32 | 1.00000000 | \$ 0.00 | \$ 2,385.32 | 1.00000000 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-008 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 180.59 | 0.17647634 | \$ -136.86 | \$ 43.73 | 0.04273511 | 0.04273511 | 0.04273511 |
| CSA 5 | \$ 186.97 | 0.18271101 | \$ -186.97 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 66.90 | 0.06537608 | \$ -66.90 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 390.73 | \$ 390.73 | 0.38182832 | 0.38182832 | 0.38182832 |
| OTHER AGENCIES | \$ 588.85 | 0.57543657 | \$ 0.00 | \$ 588.85 | 0.57543657 | 0.57543657 | 0.57543657 |
| TOTAL | \$ 1,023.31 | 1.00000000 | \$ 0.00 | \$ 1,023.31 | 1.00000000 | 1.00000000 | 1.00000000 |

REPORT 2 (continued)

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| | *** BEFORE TRANSFER *** | | **** TRANSFER **** | | ***** AFTER TRANSFER ***** | | |
|------------------------|---------------------------|--------------------------------|--------------------|--------------|----------------------------|--------------------------------|---|
| | AB8 REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | | TRANSFER (1) | AB8 REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | ADJUSTED TAX APPORTIONMENT FACTOR |
| TAX RATE AREA: 72-011 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 712.26 | 0.16499722 | \$ -547.70 | \$ 164.56 | 0.03811985 | 0.03811985 | |
| CSA 5 | \$ 737.42 | 0.17082561 | \$ -737.42 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 263.88 | 0.06112861 | \$ -263.88 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 1,549.00 | \$ 1,549.00 | 0.35883159 | 0.35883159 | |
| OTHER AGENCIES | \$ 2,603.24 | 0.60304855 | \$ 0.00 | \$ 2,603.24 | 0.60304855 | 0.60304855 | |
| TOTAL | \$ 4,316.80 | 1.00000000 | \$ 0.00 | \$ 4,316.80 | 1.00000000 | 1.00000000 | |
| TAX RATE AREA: 72-012 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 4,603.88 | 0.15827486 | \$ -3,547.66 | \$ 1,056.22 | 0.03631146 | 0.03631146 | |
| CSA 5 | \$ 4,766.29 | 0.16385828 | \$ -4,766.29 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 1,705.57 | 0.05863507 | \$ -1,705.57 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 10,019.52 | \$ 10,019.52 | 0.34445675 | 0.34445675 | |
| OTHER AGENCIES | \$ 18,012.14 | 0.61923179 | \$ 0.00 | \$ 18,012.14 | 0.61923179 | 0.61923179 | |
| TOTAL | \$ 29,087.88 | 1.00000000 | \$ 0.00 | \$ 29,087.88 | 1.00000000 | 1.00000000 | |
| TAX RATE AREA: 72-013 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 5,742.55 | 0.15423173 | \$ -4,258.23 | \$ 1,484.32 | 0.03986545 | 0.03986545 | |
| CSA 5 | \$ 5,945.14 | 0.15967283 | \$ -5,945.14 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 2,127.40 | 0.05713709 | \$ -2,127.40 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 12,330.77 | \$ 12,330.77 | 0.33117619 | 0.33117619 | |
| OTHER AGENCIES | \$ 23,418.17 | 0.62895836 | \$ 0.00 | \$ 23,418.17 | 0.62895836 | 0.62895836 | |
| TOTAL | \$ 37,233.26 | 1.00000000 | \$ 0.00 | \$ 37,233.26 | 1.00000000 | 1.00000000 | |
| TAX RATE AREA: 72-014 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 26.32 | 0.16424337 | \$ -19.84 | \$ 6.48 | 0.04043167 | 0.04043167 | |
| CSA 5 | \$ 27.25 | 0.17004680 | \$ -27.25 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 9.75 | 0.06084243 | \$ -9.75 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 56.84 | \$ 56.84 | 0.35470093 | 0.35470093 | |
| OTHER AGENCIES | \$ 96.93 | 0.60486739 | \$ 0.00 | \$ 96.93 | 0.60486739 | 0.60486739 | |
| TOTAL | \$ 160.25 | 1.00000000 | \$ 0.00 | \$ 160.25 | 1.00000000 | 1.00000000 | |

REPORT 2 (continued)

| | *** BEFORE TRANSFER ***** | | **** TRANSFER **** | | ***** AFTER TRANSFER ***** | | |
|------------------------|---------------------------|---------------|--------------------|----|----------------------------|---------------|---------------|
| | ARB | TAX | | | ARB | TAX | ADJUSTED TAX |
| | REVENUE | APPORTIONMENT | | | REVENUE | APPORTIONMENT | APPORTIONMENT |
| | 1983-84 | FACTOR | TRANSFER (1) | | 1983-84 | FACTOR | FACTOR |
| TAX RATE AREA: 72-016 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 5.06 | 0.16396630 | \$ -3.82 | \$ | 1.24 | 0.04030530 | 0.04030530 |
| CSA 5 | \$ 5.23 | 0.16947505 | \$ -5.23 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 9.05 | \$ | 9.05 | 0.29313405 | 0.29313405 |
| OTHER AGENCIES | \$ 20.57 | 0.66655865 | \$ 0.00 | \$ | 20.57 | 0.66655865 | 0.66655865 |
| TOTAL | \$ 30.86 | 1.00000000 | \$ 0.00 | \$ | 30.86 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-017 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 535.93 | 0.17647156 | \$ -400.79 | \$ | 135.14 | 0.04449862 | 0.04449862 |
| CSA 5 | \$ 554.84 | 0.18269826 | \$ -554.84 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 198.54 | 0.06537545 | \$ -198.54 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 1,154.17 | \$ | 1,154.17 | 0.38004665 | 0.38004665 |
| OTHER AGENCIES | \$ 1,747.61 | 0.57545474 | \$ 0.00 | \$ | 1,747.61 | 0.57545474 | 0.57545474 |
| TOTAL | \$ 3,036.92 | 1.00000000 | \$ 0.00 | \$ | 3,036.92 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-019 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 135,923.50 | 0.15402513 | \$ -106,801.51 | \$ | 29,121.99 | 0.03300032 | 0.03300032 |
| CSA 5 | \$ 140,718.34 | 0.15945852 | \$ -140,718.34 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 50,354.68 | 0.05706067 | \$ -50,354.68 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 297,874.53 | \$ | 297,874.53 | 0.33754401 | 0.33754401 |
| OTHER AGENCIES | \$ 555,479.60 | 0.62945567 | \$ 0.00 | \$ | 555,479.60 | 0.62945567 | 0.62945567 |
| TOTAL | \$ 882,476.12 | 1.00000000 | \$ 0.00 | \$ | 882,476.12 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-020 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 14.21 | 0.17091653 | \$ -11.04 | \$ | 3.17 | 0.03818223 | 0.03818223 |
| CSA 5 | \$ 14.71 | 0.17693048 | \$ -14.71 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 25.75 | \$ | 25.75 | 0.30966477 | 0.30966477 |
| OTHER AGENCIES | \$ 54.22 | 0.65215299 | \$ 0.00 | \$ | 54.22 | 0.65215299 | 0.65215299 |
| TOTAL | \$ 83.14 | 1.00000000 | \$ 0.00 | \$ | 83.14 | 1.00000000 | 1.00000000 |

REPORT 2 (continued)

| | *** BEFORE TRANSFER ***** | | **** TRANSFER **** | | ***** AFTER TRANSFER ***** | | |
|------------------------|---------------------------|--------------------------------|--------------------|---------------|----------------------------|--------------------------------|---|
| | ARB REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | | TRANSFER (1) | ARB REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | ADJUSTED TAX APPORTIONMENT FACTOR |
| TAX RATE AREA: 72-021 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 121.11 | 0.16205909 | \$ -72.66 | \$ 48.45 | 0.06483692 | 0.06483692 | |
| CSA 5 | \$ 125.39 | 0.16778622 | \$ -125.39 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 44.87 | 0.06004121 | \$ -44.87 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 242.92 | \$ 242.92 | 0.32504961 | 0.32504961 | |
| OTHER AGENCIES | \$ 455.95 | 0.61011347 | \$ 0.00 | \$ 455.95 | 0.61011347 | 0.61011347 | |
| TOTAL | \$ 747.32 | 1.00000000 | \$ 0.00 | \$ 747.32 | 1.00000000 | 1.00000000 | |
| TAX RATE AREA: 72-022 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 27.90 | 0.16390553 | \$ -25.95 | \$ 1.95 | 0.01143627 | 0.01143627 | |
| CSA 5 | \$ 28.87 | 0.16960404 | \$ -28.87 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 54.82 | \$ 54.82 | 0.32207331 | 0.32207331 | |
| OTHER AGENCIES | \$ 113.45 | 0.66649042 | \$ 0.00 | \$ 113.45 | 0.66649042 | 0.66649042 | |
| TOTAL | \$ 170.22 | 1.00000000 | \$ 0.00 | \$ 170.22 | 1.00000000 | 1.00000000 | |
| TAX RATE AREA: 72-023 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 10.31 | 0.16525084 | \$ -9.65 | \$ 0.66 | 0.01061343 | 0.01061343 | |
| CSA 5 | \$ 10.61 | 0.17005930 | \$ -10.61 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 3.79 | 0.06074691 | \$ -3.79 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 24.05 | \$ 24.05 | 0.38544363 | 0.38544363 | |
| OTHER AGENCIES | \$ 37.68 | 0.60394294 | \$ 0.00 | \$ 37.68 | 0.60394294 | 0.60394294 | |
| TOTAL | \$ 62.39 | 1.00000000 | \$ 0.00 | \$ 62.39 | 1.00000000 | 1.00000000 | |
| TAX RATE AREA: 72-024 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 56,506.08 | 0.16061289 | \$ -44,054.68 | \$ 12,451.40 | 0.03539187 | 0.03539187 | |
| CSA 5 | \$ 58,499.38 | 0.16627864 | \$ -58,499.38 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 20,433.42 | 0.05807995 | \$ -20,433.42 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 122,987.48 | \$ 122,987.48 | 0.34957961 | 0.34957961 | |
| OTHER AGENCIES | \$ 214,376.48 | 0.61502852 | \$ 0.00 | \$ 214,376.48 | 0.61502852 | 0.61502852 | |
| TOTAL | \$ 351,815.36 | 1.00000000 | \$ 0.00 | \$ 351,815.36 | 1.00000000 | 1.00000000 | |

REPORT 2 (continued)

| | *** BEFORE TRANSFER **** | | **** TRANSFER **** | | ***** AFTER TRANSFER ***** | | |
|------------------------|---------------------------|--------------------------------|--------------------|---------------------------|--------------------------------|---|--|
| | ARB REVENUE 1983-84 | TAX AFFORTIONMENT FACTOR | TRANSFER (1) | ARB REVENUE 1983-84 | TAX AFFORTIONMENT FACTOR | ADJUSTED TAX AFFORTIONMENT FACTOR | |
| TAX RATE AREA: 72-025 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 41,957.01 | 0.15423196 | \$ -34,562.98 | \$ 7,394.03 | 0.02718009 | 0.02718009 | |
| CSA 5 | \$ 43,437.09 | 0.15967266 | \$ -43,437.09 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 15,543.55 | 0.05713734 | \$ -15,543.55 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 93,543.62 | \$ 93,543.62 | 0.34386187 | 0.34386187 | |
| OTHER AGENCIES | \$ 171,100.72 | 0.62895804 | \$ 0.00 | \$ 171,100.72 | 0.62895804 | 0.62895804 | |
| TOTAL | \$ 272,038.37 | 1.00000000 | \$ 0.00 | \$ 272,038.37 | 1.00000000 | 1.00000000 | |
| TAX RATE AREA: 72-026 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 2.66 | 0.16899619 | \$ -2.05 | \$ 0.61 | 0.03884934 | 0.03884934 | |
| CSA 5 | \$ 2.76 | 0.17534943 | \$ -2.76 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 4.81 | \$ 4.81 | 0.30549628 | 0.30549628 | |
| OTHER AGENCIES | \$ 10.32 | 0.65565438 | \$ 0.00 | \$ 10.32 | 0.65565438 | 0.65565438 | |
| TOTAL | \$ 15.74 | 1.00000000 | \$ 0.00 | \$ 15.74 | 1.00000000 | 1.00000000 | |
| TAX RATE AREA: 72-027 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 5,863.28 | 0.15404146 | \$ -4,835.93 | \$ 1,027.35 | 0.02699084 | 0.02699084 | |
| CSA 5 | \$ 6,070.12 | 0.15947561 | \$ -6,070.12 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 2,172.13 | 0.05706671 | \$ -2,172.13 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 13,078.18 | \$ 13,078.18 | 0.34359293 | 0.34359293 | |
| OTHER AGENCIES | \$ 23,957.47 | 0.62941623 | \$ 0.00 | \$ 23,957.47 | 0.62941623 | 0.62941623 | |
| TOTAL | \$ 38,063.00 | 1.00000000 | \$ 0.00 | \$ 38,063.00 | 1.00000000 | 1.00000000 | |
| TAX RATE AREA: 72-028 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 12.22 | 0.17086130 | \$ -9.52 | \$ 2.70 | 0.03781228 | 0.03781228 | |
| CSA 5 | \$ 12.66 | 0.17701342 | \$ -12.66 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | \$ 0.00 | 0.00000000 | 0.00000000 | |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 22.18 | \$ 22.18 | 0.31006244 | 0.31006244 | |
| OTHER AGENCIES | \$ 46.64 | 0.65212528 | \$ 0.00 | \$ 46.64 | 0.65212528 | 0.65212528 | |
| TOTAL | \$ 71.52 | 1.00000000 | \$ 0.00 | \$ 71.52 | 1.00000000 | 1.00000000 | |

REPORT 2 (continued)

| | *** BEFORE TRANSFER ***** | | *** TRANSFER *** | | ***** AFTER TRANSFER ***** | | |
|------------------------|---------------------------|--------------------------------|------------------|---------------|----------------------------|--------------------------------|---|
| | ARB REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | | TRANSFER (1) | ARB REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | ADJUSTED TAX APPORTIONMENT FACTOR |
| TAX RATE AREA: 72-029 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 0.31 | 0.16666667 | \$ -0.23 | \$ 0.08 | 0.04232067 | 0.04232067 | 0.04232067 |
| CSA 5 | \$ 0.32 | 0.17204301 | \$ -0.32 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 0.11 | 0.05913978 | \$ -0.11 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 0.66 | \$ 0.66 | 0.35552879 | 0.35552879 | 0.35552879 |
| OTHER AGENCIES | \$ 1.12 | 0.60215054 | \$ 0.00 | \$ 1.12 | 0.60215054 | 0.60215054 | 0.60215054 |
| TOTAL | \$ 1.86 | 1.00000000 | \$ 0.00 | \$ 1.86 | 1.00000000 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-030 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 0.79 | 0.17211329 | \$ -0.76 | \$ 0.03 | 0.00655084 | 0.00655084 | 0.00655084 |
| CSA 5 | \$ 0.82 | 0.17864924 | \$ -0.82 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 1.58 | \$ 1.58 | 0.34421169 | 0.34421169 | 0.34421169 |
| OTHER AGENCIES | \$ 2.98 | 0.64923747 | \$ 0.00 | \$ 2.98 | 0.64923747 | 0.64923747 | 0.64923747 |
| TOTAL | \$ 4.59 | 1.00000000 | \$ 0.00 | \$ 4.59 | 1.00000000 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-031 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 54,231.40 | 0.15243272 | \$ -42,079.45 | \$ 12,151.95 | 0.03415651 | 0.03415651 | 0.03415651 |
| CSA 5 | \$ 56,144.49 | 0.15781001 | \$ -56,144.49 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 20,090.75 | 0.05647075 | \$ -20,090.75 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 118,314.69 | \$ 118,314.69 | 0.33255697 | 0.33255697 | 0.33255697 |
| OTHER AGENCIES | \$ 225,306.05 | 0.63328652 | \$ 0.00 | \$ 225,306.05 | 0.63328652 | 0.63328652 | 0.63328652 |
| TOTAL | \$ 355,772.69 | 1.00000000 | \$ 0.00 | \$ 355,772.69 | 1.00000000 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-032 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 0.68 | 0.17480720 | \$ -0.51 | \$ 0.17 | 0.04315479 | 0.04315479 | 0.04315479 |
| CSA 5 | \$ 0.70 | 0.17994859 | \$ -0.70 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 1.21 | \$ 1.21 | 0.31160099 | 0.31160099 | 0.31160099 |
| OTHER AGENCIES | \$ 2.51 | 0.64524422 | \$ 0.00 | \$ 2.51 | 0.64524422 | 0.64524422 | 0.64524422 |
| TOTAL | \$ 3.89 | 1.00000000 | \$ 0.00 | \$ 3.89 | 1.00000000 | 1.00000000 | 1.00000000 |

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23:43:52 11/28/83
 ANGUS McDONALD & ASSOCIATES
 EAST PALO ALTO - TAX AFFORTILNMENT
 REPORT 2

REPORT 2 (continued)

| | *** BEFORE TRANSFER ***** | | **** TRANSFER **** | | ***** AFTER TRANSFER ***** | | |
|------------------------|---------------------------|--------------------------------|--------------------|--------------|----------------------------|--------------------------------|---|
| | ARB REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | | TRANSFER (1) | ARB REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | ADJUSTED TAX APPORTIONMENT FACTOR |
| TAX RATE AREA: 72-034 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 8.43 | 0.17106331 | \$ -6.42 | \$ | 1.81 | 0.03663511 | 0.03663511 |
| CSA 5 | \$ 8.72 | 0.17694805 | \$ -8.72 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 15.34 | \$ | 15.34 | 0.31137625 | 0.31137625 |
| OTHER AGENCIES | \$ 32.13 | 0.65198864 | \$ 0.00 | \$ | 32.13 | 0.65198864 | 0.65198864 |
| TOTAL | \$ 49.28 | 1.00000000 | \$ 0.00 | \$ | 49.28 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-035 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 57,294.52 | 0.15402503 | \$ -47,201.98 | \$ | 10,092.54 | 0.02713181 | 0.02713181 |
| CSA 5 | \$ 59,315.69 | 0.15945855 | \$ -59,315.69 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 21,225.53 | 0.05706066 | \$ -21,225.53 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 127,743.20 | \$ | 127,743.20 | 0.34341242 | 0.34341242 |
| OTHER AGENCIES | \$ 234,146.14 | 0.62945577 | \$ 0.00 | \$ | 234,146.14 | 0.62945577 | 0.62945577 |
| TOTAL | \$ 371,981.88 | 1.00000000 | \$ 0.00 | \$ | 371,981.88 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-036 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 118.08 | 0.16497380 | \$ -88.10 | \$ | 29.98 | 0.04189186 | 0.04189186 |
| CSA 5 | \$ 122.25 | 0.17079986 | \$ -122.25 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 43.73 | 0.06109675 | \$ -43.73 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 254.08 | \$ | 254.08 | 0.35497856 | 0.35497856 |
| OTHER AGENCIES | \$ 431.69 | 0.60312958 | \$ 0.00 | \$ | 431.69 | 0.60312958 | 0.60312958 |
| TOTAL | \$ 715.75 | 1.00000000 | \$ 0.00 | \$ | 715.75 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-038 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 28,192.34 | 0.16065564 | \$ -22,201.43 | \$ | 5,990.95 | 0.03413974 | 0.03413974 |
| CSA 5 | \$ 29,186.89 | 0.16632290 | \$ -29,186.89 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 10,444.25 | 0.05951704 | \$ -10,444.25 | \$ | 0.00 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 61,832.57 | \$ | 61,832.57 | 0.35235587 | 0.35235587 |
| OTHER AGENCIES | \$ 107,659.77 | 0.61350440 | \$ 0.00 | \$ | 107,659.77 | 0.61350440 | 0.61350440 |
| TOTAL | \$ 175,483.29 | 1.00000000 | \$ 0.00 | \$ | 175,483.29 | 1.00000000 | 1.00000000 |

| | *** BEFORE TRANSFER ***** | | **** TRANSFER **** | | ***** AFTER TRANSFER ***** | | |
|------------------------|---------------------------|--------------------------------|--------------------|-----------------|----------------------------|--------------------------------|---|
| | AB8 REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | | TRANSFER (1) | AB8 REVENUE 1983-84 | TAX APPORTIONMENT FACTOR | ADJUSTED TAX APPORTIONMENT FACTOR |
| TAX RATE AREA: 72-040 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 45.33 | 0.16065922 | \$ -39.10 | \$ 6.23 | 0.02206826 | 0.02206826 | 0.02206826 |
| CSA 5 | \$ 46.93 | 0.16632997 | \$ -46.93 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 16.79 | 0.05950735 | \$ -16.79 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 102.82 | \$ 102.82 | 0.36442828 | 0.36442828 | 0.36442828 |
| OTHER AGENCIES | \$ 173.10 | 0.61350346 | \$ 0.00 | \$ 173.10 | 0.61350346 | 0.61350346 | 0.61350346 |
| TOTAL | \$ 282.15 | 1.00000000 | \$ 0.00 | \$ 282.15 | 1.00000000 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-041 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 55.23 | 0.15411446 | \$ -42.52 | \$ 12.71 | 0.03545740 | 0.03545740 | 0.03545740 |
| CSA 5 | \$ 57.16 | 0.15949996 | \$ -57.16 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 20.65 | 0.05762201 | \$ -20.65 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 120.33 | \$ 120.33 | 0.33577903 | 0.33577903 | 0.33577903 |
| OTHER AGENCIES | \$ 225.33 | 0.62876357 | \$ 0.00 | \$ 225.33 | 0.62876357 | 0.62876357 | 0.62876357 |
| TOTAL | \$ 358.37 | 1.00000000 | \$ 0.00 | \$ 358.37 | 1.00000000 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: 72-042 | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 0.06 | 0.08333333 | \$ 0.00 | \$ 0.06 | 0.08333333 | 0.08333333 | 0.08333333 |
| CSA 5 | \$ 0.16 | 0.22222222 | \$ -0.16 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 0.00 | 0.00000000 | \$ 0.00 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 0.16 | \$ 0.16 | 0.22222222 | 0.22222222 | 0.22222222 |
| OTHER AGENCIES | \$ 0.50 | 0.69444444 | \$ 0.00 | \$ 0.50 | 0.69444444 | 0.69444444 | 0.69444444 |
| TOTAL | \$ 0.72 | 1.00000000 | \$ 0.00 | \$ 0.72 | 1.00000000 | 1.00000000 | 1.00000000 |
| TAX RATE AREA: ALL | | | | | | | |
| AGENCY: | | | | | | | |
| COUNTY GENERAL FUND | \$ 532,276.42 | 0.15478037 | \$ -422,000.00 | \$ 110,276.42 | 0.03206722 | 0.03206722 | 0.03206722 |
| CSA 5 | \$ 552,150.52 | 0.16055955 | \$ -552,150.52 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| RAVENSWOOD PARK & REC. | \$ 196,871.10 | 0.05724804 | \$ -196,871.10 | \$ 0.00 | 0.00000000 | 0.00000000 | 0.00000000 |
| CITY OF EAST PALO ALTO | \$ 0.00 | 0.00000000 | \$ 1,171,021.62 | \$ 1,171,021.62 | 0.34052074 | 0.34052074 | 0.34052074 |
| OTHER AGENCIES | \$ 2,157,616.18 | 0.62741204 | \$ 0.00 | \$ 2,157,616.18 | 0.62741204 | 0.62741204 | 0.62741204 |
| TOTAL | \$ 3,438,914.22 | 1.00000000 | \$ 0.00 | \$ 3,438,914.22 | 1.00000000 | 1.00000000 | 1.00000000 |

Report 3

BASE PROPERTY TAX FOR EAST PALO ALTO
 SORTED BY TAX RATE AREA
 (in 1983 Dollars)

| TAX RATE AREA | TAXABLE VALUE | TAX AFFORTIONMENT FACTOR | BASE REVENUE | CUMULATIVE BASE REVENUES TOTAL | PERCENT |
|---------------|----------------|--------------------------|-----------------|--------------------------------|--------------|
| 72-001 | \$ 299,320 | .35857442 | \$ 1,404.27 | \$ 1,404.27 | 00.119919 |
| 72-002 | \$ 50,155 | .30517278 | \$ 205.21 | \$ 1,609.48 | 00.137443 |
| 72-003 | \$ 169,731 | .33528354 | \$ 672.20 | \$ 2,281.68 | 00.194845 |
| 72-004 | \$ 10,908,703 | .31724318 | \$ 56,956.58 | \$ 59,238.27 | 05.058682 |
| 72-005 | \$ 55,330,371 | .34344041 | \$ 248,018.12 | \$ 307,256.38 | 26.238318 |
| 72-006 | \$ 289,310 | .38233545 | \$ 1,206.16 | \$ 308,462.54 | 26.341319 |
| 72-007 | \$ 165,935 | .33707797 | \$ 804.04 | \$ 309,266.58 | 26.409980 |
| 72-008 | \$ 82,843 | .38182832 | \$ 390.73 | \$ 309,657.31 | 26.443347 |
| 72-011 | \$ 331,535 | .35883159 | \$ 1,549.00 | \$ 311,206.31 | 26.575625 |
| 72-012 | \$ 2,147,459 | .34445675 | \$ 10,019.52 | \$ 321,225.83 | 27.431247 |
| 72-013 | \$ 2,577,581 | .33117619 | \$ 12,330.77 | \$ 333,556.60 | 28.484239 |
| 72-014 | \$ 12,010 | .35470093 | \$ 56.84 | \$ 333,613.44 | 28.489093 |
| 72-016 | \$ 2,310 | .29313605 | \$ 9.05 | \$ 333,622.49 | 28.489865 |
| 72-017 | \$ 242,606 | .38004665 | \$ 1,154.17 | \$ 334,776.66 | 28.588426 |
| 72-019 | \$ 64,640,832 | .33754401 | \$ 297,874.53 | \$ 632,651.19 | 54.025577 |
| 72-020 | \$ 6,680 | .30966477 | \$ 25.75 | \$ 632,676.94 | 54.027775 |
| 72-021 | \$ 43,980 | .32504961 | \$ 242.92 | \$ 632,919.86 | 54.048519 |
| 72-022 | \$ 15,710 | .32207331 | \$ 54.82 | \$ 632,974.68 | 54.053201 |
| 72-023 | \$ 5,840 | .38544363 | \$ 24.05 | \$ 632,998.73 | 54.055255 |
| 72-024 | \$ 26,667,070 | .34957961 | \$ 122,987.48 | \$ 755,986.21 | 64.557834 |
| 72-025 | \$ 20,921,582 | .34386187 | \$ 93,543.62 | \$ 849,529.83 | 72.546040 |
| 72-026 | \$ 1,240 | .30549628 | \$ 4.81 | \$ 849,534.64 | 72.546451 |
| 72-027 | \$ 2,927,272 | .34359293 | \$ 13,078.18 | \$ 862,612.82 | 73.663269 |
| 72-028 | \$ 5,760 | .31006244 | \$ 22.18 | \$ 862,635.00 | 73.665162 |
| 72-029 | \$ 140 | .35552879 | \$ 0.66 | \$ 862,635.66 | 73.665219 |
| 72-030 | \$ 460 | .34421169 | \$ 1.58 | \$ 862,637.24 | 73.665354 |
| 72-031 | \$ 25,471,429 | .33255697 | \$ 118,314.69 | \$ 980,951.93 | 83.768898 |
| 72-032 | \$ 310 | .31160099 | \$ 1.21 | \$ 980,953.14 | 83.769002 |
| 72-034 | \$ 4,010 | .31137625 | \$ 15.34 | \$ 980,968.48 | 83.770312 |
| 72-035 | \$ 28,572,187 | .34341242 | \$ 127,743.20 | \$ 1,108,711.68 | 94.679009 |
| 72-036 | \$ 53,326 | .35497856 | \$ 254.08 | \$ 1,108,965.76 | 94.700706 |
| 72-038 | \$ 13,438,914 | .35235587 | \$ 61,832.57 | \$ 1,170,798.33 | 99.980930 |
| 72-040 | \$ 23,670 | .36442828 | \$ 102.82 | \$ 1,170,901.15 | 99.989710 |
| 72-041 | \$ 25,740 | .33577903 | \$ 120.33 | \$ 1,171,021.48 | 99.999986 |
| 72-042 | \$ 0 | .22222222 | \$ 0.16 | \$ 1,171,021.64 | % 100.000000 |
| ALL | \$ 255,444,021 | .34052074 | \$ 1,171,021.64 | \$ 1,171,021.64 | % 100.000000 |

Source: McDonald & Associates

Report 4

BASE PROPERTY TAX FOR EAST PALO ALTO
 SORTED BY BASE REVENUES
 (in 1983 Dollars)

| Tax Rate Area | Taxable Value | Tax Apportionment | | Cumulative Base Revenues | |
|---------------|-------------------|-------------------|-----------------|--------------------------|----------------|
| | | Factor | Base Revenue | Total | Percent |
| 72-019 | \$ 64,648,832.00 | .33754401 | \$ 297,874.53 | \$ 297,874.53 | % 25.43716380 |
| 72-005 | 55,330,371.00 | .34344041 | 248,018.12 | 545,892.65 | 46.61716959 |
| 72-035 | 28,572,187.00 | .34341242 | 127,743.20 | 673,635.85 | 57.52551405 |
| 72-024 | 26,667,070.00 | .34957961 | 122,987.48 | 796,623.33 | 68.02809941 |
| 72-031 | 25,471,429.00 | .33255697 | 118,314.69 | 914,938.02 | 78.13164921 |
| 72-025 | 20,921,582.00 | .34386187 | 93,543.62 | 1,008,481.64 | 86.11985950 |
| 72-038 | 13,438,914.00 | .35235587 | 61,832.57 | 1,070,314.21 | 91.40008676 |
| 72-004 | 10,908,703.00 | .31724318 | 56,956.58 | 1,127,270.79 | 96.26392609 |
| 72-027 | 2,927,272.00 | .34359293 | 13,078.18 | 1,140,348.97 | 97.38074466 |
| 72-013 | 2,577,581.00 | .33117619 | 12,330.77 | 1,152,679.74 | 98.43373773 |
| 72-012 | 2,147,459.00 | .34445675 | 10,019.52 | 1,162,699.26 | 99.28936031 |
| 72-011 | 331,535.00 | .35883159 | 1,549.00 | 1,164,248.26 | 99.42163804 |
| 72-001 | 299,320.00 | .35857442 | 1,404.27 | 1,165,652.53 | 99.52625808 |
| 72-006 | 289,310.00 | .38233545 | 1,206.16 | 1,166,858.69 | 99.64450442 |
| 72-017 | 242,606.00 | .38004665 | 1,154.17 | 1,168,012.86 | 99.74306537 |
| 72-007 | 165,935.00 | .33707797 | 804.04 | 1,168,816.90 | 99.81172678 |
| 72-003 | 169,731.00 | .33528354 | 672.20 | 1,169,489.10 | 99.86912965 |
| 72-008 | 82,843.00 | .38182832 | 390.73 | 1,169,879.83 | 99.90249624 |
| 72-036 | 53,326.00 | .35497856 | 254.08 | 1,170,133.91 | 99.92419354 |
| 72-021 | 43,980.00 | .32504961 | 242.92 | 1,170,376.83 | 99.94493782 |
| 72-002 | 50,155.00 | .30517278 | 205.21 | 1,170,582.04 | 99.96246183 |
| 72-041 | 25,740.00 | .33577903 | 120.33 | 1,170,702.37 | 99.97273748 |
| 72-040 | 23,670.00 | .36442828 | 102.82 | 1,170,805.19 | 99.98151761 |
| 72-014 | 12,010.00 | .35470093 | 56.84 | 1,170,862.03 | 99.98637172 |
| 72-022 | 15,710.00 | .32207331 | 54.82 | 1,170,916.85 | 99.99105311 |
| 72-020 | 6,680.00 | .30966477 | 25.75 | 1,170,942.60 | 99.99325204 |
| 72-023 | 5,840.00 | .38544363 | 24.05 | 1,170,966.65 | 99.99530580 |
| 72-028 | 5,760.00 | .31006244 | 22.18 | 1,170,988.83 | 99.99719988 |
| 72-034 | 4,010.00 | .31137625 | 15.34 | 1,171,004.17 | 99.99850984 |
| 72-016 | 2,310.00 | .29313605 | 9.05 | 1,171,013.22 | 99.99928267 |
| 72-026 | 1,240.00 | .30549628 | 4.81 | 1,071,018.03 | 99.99969343 |
| 72-030 | 460.00 | .34421169 | 1.58 | 1,171,019.61 | 99.99982835 |
| 72-032 | 310.00 | .31160099 | 1.21 | 1,171,020.82 | 99.99993168 |
| 72-029 | 140.00 | .35552879 | .66 | 1,171,021.48 | 99.99998804 |
| 72-042 | 0.00 | .22222222 | .16 | \$ 1,171,021.64 | % 100.00000000 |
| ALL | \$ 255,444,021.00 | .34052074 | \$ 1,171,021.64 | \$ 1,171,021.64 | % 100.00000000 |

Source: McDonald & Associates

Report 5

BASE PROPERTY TAX FOR EAST PALO ALTO
SORTED BY TAX APPORTIONMENT FACTORS

(in 1983 Dollars)

| TAX RATE AREA | TAXABLE VALUE | TAX APPORTIONMENT FACTOR | BASE REVENUE | CUMULATIVE BASE REVENUES TOTAL | PERCENT |
|---------------|----------------|--------------------------|-----------------|--------------------------------|--------------|
| 72-042 | \$ 0 | .22222222 | \$ 0.16 | \$ 0.16 | 00.000014 |
| 72-016 | \$ 2,310 | .29313605 | \$ 9.05 | \$ 9.21 | 00.000736 |
| 72-002 | \$ 50,155 | .30517278 | \$ 205.21 | \$ 214.42 | 00.018310 |
| 72-026 | \$ 1,240 | .30549628 | \$ 4.81 | \$ 219.23 | 00.018721 |
| 72-020 | \$ 6,680 | .30966477 | \$ 25.75 | \$ 244.97 | 00.020919 |
| 72-028 | \$ 5,760 | .31006244 | \$ 22.18 | \$ 267.16 | 00.022813 |
| 72-034 | \$ 4,010 | .31137625 | \$ 15.34 | \$ 282.50 | 00.024123 |
| 72-032 | \$ 310 | .31160099 | \$ 1.21 | \$ 283.71 | 00.024227 |
| 72-004 | \$ 10,908,703 | .31724318 | \$ 56,956.58 | \$ 57,240.29 | 04.888064 |
| 72-022 | \$ 15,710 | .32207331 | \$ 54.82 | \$ 57,295.11 | 04.892745 |
| 72-021 | \$ 43,980 | .32504961 | \$ 242.92 | \$ 57,538.03 | 04.913489 |
| 72-013 | \$ 2,577,581 | .33117619 | \$ 12,330.77 | \$ 69,868.80 | 05.966482 |
| 72-031 | \$ 25,471,429 | .33255697 | \$ 118,314.69 | \$ 188,183.49 | 16.070026 |
| 72-003 | \$ 169,731 | .33528354 | \$ 672.20 | \$ 188,855.69 | 16.127429 |
| 72-041 | \$ 25,740 | .33577903 | \$ 120.33 | \$ 188,976.02 | 16.137705 |
| 72-007 | \$ 165,935 | .33707797 | \$ 804.04 | \$ 189,780.06 | 16.206366 |
| 72-019 | \$ 64,648,832 | .33754401 | \$ 297,874.53 | \$ 487,654.59 | 41.642516 |
| 72-035 | \$ 28,572,187 | .34341242 | \$ 127,743.20 | \$ 615,397.79 | 52.552213 |
| 72-005 | \$ 55,330,371 | .34344041 | \$ 248,018.12 | \$ 863,415.91 | 73.731649 |
| 72-027 | \$ 2,927,272 | .34359293 | \$ 13,078.18 | \$ 876,494.09 | 74.848667 |
| 72-025 | \$ 20,921,582 | .34386187 | \$ 93,543.62 | \$ 970,037.71 | 82.836873 |
| 72-030 | \$ 460 | .34421169 | \$ 1.58 | \$ 970,039.28 | 82.837008 |
| 72-012 | \$ 2,147,459 | .34445675 | \$ 10,019.52 | \$ 980,058.81 | 83.692630 |
| 72-024 | \$ 26,667,070 | .34957961 | \$ 122,987.40 | \$ 1,103,046.29 | 94.195209 |
| 72-038 | \$ 13,438,914 | .35235587 | \$ 61,832.57 | \$ 1,164,878.06 | 99.475434 |
| 72-014 | \$ 12,010 | .35470093 | \$ 56.84 | \$ 1,164,935.70 | 99.480288 |
| 72-036 | \$ 53,326 | .35497856 | \$ 254.08 | \$ 1,165,189.78 | 99.501985 |
| 72-029 | \$ 140 | .35552879 | \$ 0.66 | \$ 1,165,190.44 | 99.502041 |
| 72-001 | \$ 299,320 | .35857442 | \$ 1,404.27 | \$ 1,166,594.71 | 99.621960 |
| 72-011 | \$ 331,535 | .35883159 | \$ 1,549.00 | \$ 1,168,143.71 | 99.754238 |
| 72-040 | \$ 23,670 | .36442828 | \$ 102.82 | \$ 1,168,246.53 | 99.763018 |
| 72-017 | \$ 242,606 | .38004665 | \$ 1,154.17 | \$ 1,169,400.70 | 99.861579 |
| 72-008 | \$ 82,843 | .38182832 | \$ 390.73 | \$ 1,169,791.43 | 99.894946 |
| 72-006 | \$ 289,310 | .38233545 | \$ 1,206.16 | \$ 1,170,997.59 | 99.997946 |
| 72-023 | \$ 5,840 | .38544363 | \$ 24.05 | \$ 1,171,021.64 | % 100.000000 |
| ALL | \$ 255,444,021 | .34052074 | \$ 1,171,021.64 | \$ 1,071,021.64 | % 100.000000 |

Source: McDonald & Associates