

# 2024 Tipton County Circuit Breaker Report

## County-wide Totals

|   |                                   |                                   |  |                                |
|---|-----------------------------------|-----------------------------------|--|--------------------------------|
| <b>1% Homestead Circuit Breaker Credits</b> | <b>2% Circuit Breaker Credits</b> | <b>3% Circuit Breaker Credits</b> | <b>Over 65 Circuit Breaker Credits</b> | <b>County-wide Grant Total</b> |
| \$590,797.65                                | \$813,848.62                      | \$688,232.49                      | \$111,790.52                           | \$2,204,669.28                 |

| Unit                   | Unit Type/Fund Name            | Fund Code | Certified Levy     | Levy Based on Abstract AV | Over 65 Circuit Breaker | 1%/2%/3% Circuit Breaker | Total Circuit Breaker | Post-Circuit Breaker Levy | Exempt | Protected |
|------------------------|--------------------------------|-----------|--------------------|---------------------------|-------------------------|--------------------------|-----------------------|---------------------------|--------|-----------|
| <b>TIPTON COUNTY</b>   | <b>County</b>                  |           | <b>\$5,185,949</b> | <b>\$5,294,606.92</b>     | <b>\$18,177.36</b>      | <b>\$249,922.05</b>      | <b>\$268,099.41</b>   | <b>\$5,026,507.51</b>     |        |           |
|                        | GENERAL                        | 0101      | \$4,403,961        | \$4,496,233.34            | \$15,436.40             | \$212,236.31             | \$227,672.71          | \$4,268,560.63            | N      | N         |
|                        | 2015 REASSESSMENT              | 0124      | \$81,934           | \$83,650.85               | \$287.19                | \$3,948.58               | \$4,235.77            | \$79,415.08               | N      | N         |
|                        | DEBT SERVICE                   | 0180      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | Y         |
|                        | HIGHWAY                        | 0702      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                        | LOCAL ROAD & STREET            | 0706      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                        | CUMULATIVE BRIDGE              | 0790      | \$373,523          | \$381,349.48              | \$1,309.24              | \$18,000.89              | \$19,310.13           | \$362,039.34              | N      | N         |
|                        | HEALTH                         | 0801      | \$121,696          | \$124,246.12              | \$426.56                | \$5,864.81               | \$6,291.37            | \$117,954.75              | N      | N         |
|                        | CUMULATIVE CAPITAL DEVELOPMENT | 2391      | \$204,835          | \$209,127.13              | \$717.97                | \$9,871.46               | \$10,589.43           | \$198,537.70              | N      | N         |
| <b>CICERO TOWNSHIP</b> | <b>Township</b>                |           | <b>\$385,205</b>   | <b>\$393,528.96</b>       | <b>\$1,123.93</b>       | <b>\$6,534.09</b>        | <b>\$7,658.02</b>     | <b>\$385,870.94</b>       |        |           |
|                        | RAINY DAY                      | 0061      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                        | GENERAL                        | 0101      | \$63,148           | \$64,435.31               | \$338.04                | \$6,534.09               | \$6,872.13            | \$57,563.18               | N      | N         |
|                        | TOWNSHIP ASSISTANCE            | 0840      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                        | FIRE                           | 1111      | \$260,713          | \$266,409.14              | \$636.20                | \$0.00                   | \$636.20              | \$265,772.94              | N      | N         |
|                        | CUMULATIVE FIRE (Township)     | 1190      | \$61,344           | \$62,684.50               | \$149.69                | \$0.00                   | \$149.69              | \$62,534.81               | N      | N         |

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| \$590,797.65                                | \$813,848.62                      | \$688,232.49                      | \$111,790.52                           | \$2,204,669.28                 |

| Unit                      | Unit Type/Fund Name        | Fund Code | Certified Levy   | Levy Based on Abstract AV | Over 65 Circuit Breaker | 1%/2%/3% Circuit Breaker | Total Circuit Breaker | Post-Circuit Breaker Levy | Exempt | Protected |
|---------------------------|----------------------------|-----------|------------------|---------------------------|-------------------------|--------------------------|-----------------------|---------------------------|--------|-----------|
| <b>JEFFERSON TOWNSHIP</b> | <b>Township</b>            |           | <b>\$80,216</b>  | <b>\$82,032.92</b>        | <b>\$177.24</b>         | <b>\$266.33</b>          | <b>\$443.57</b>       | <b>\$81,589.35</b>        |        |           |
|                           | RAINY DAY                  | 0061      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                           | GENERAL                    | 0101      | \$21,230         | \$21,733.57               | \$53.24                 | \$170.45                 | \$223.69              | \$21,509.88               | N      | N         |
|                           | TOWNSHIP ASSISTANCE        | 0840      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                           | FIRE                       | 1111      | \$32,499         | \$33,210.69               | \$64.98                 | \$0.00                   | \$64.98               | \$33,145.72               | N      | N         |
|                           | CUMULATIVE FIRE (Township) | 1190      | \$14,545         | \$14,863.53               | \$29.08                 | \$0.00                   | \$29.08               | \$14,834.45               | N      | N         |
|                           | RECREATION                 | 1312      | \$11,942         | \$12,225.13               | \$29.95                 | \$95.88                  | \$125.82              | \$12,099.31               | N      | N         |
| <b>LIBERTY TOWNSHIP</b>   | <b>Township</b>            |           | <b>\$121,480</b> | <b>\$123,998.52</b>       | <b>\$196.00</b>         | <b>\$402.19</b>          | <b>\$598.18</b>       | <b>\$123,400.34</b>       |        |           |
|                           | GENERAL                    | 0101      | \$32,838         | \$33,518.42               | \$57.08                 | \$358.58                 | \$415.66              | \$33,102.76               | N      | N         |
|                           | TOWNSHIP ASSISTANCE        | 0840      | \$3,994          | \$4,076.56                | \$6.94                  | \$43.61                  | \$50.55               | \$4,026.01                | N      | N         |
|                           | FIRE                       | 1111      | \$40,258         | \$41,092.71               | \$62.76                 | \$0.00                   | \$62.76               | \$41,029.94               | N      | N         |
|                           | CUMULATIVE FIRE (Township) | 1190      | \$44,390         | \$45,310.83               | \$69.21                 | \$0.00                   | \$69.21               | \$45,241.63               | N      | N         |
| <b>MADISON TOWNSHIP</b>   | <b>Township</b>            |           | <b>\$146,599</b> | <b>\$149,711.35</b>       | <b>\$381.45</b>         | <b>\$49.24</b>           | <b>\$430.69</b>       | <b>\$149,280.65</b>       |        |           |
|                           | GENERAL                    | 0101      | \$19,856         | \$20,277.07               | \$51.44                 | \$32.83                  | \$84.27               | \$20,192.80               | N      | N         |
|                           | TOWNSHIP ASSISTANCE        | 0840      | \$9,928          | \$10,138.54               | \$25.72                 | \$16.41                  | \$42.13               | \$10,096.40               | N      | N         |
|                           | FIRE                       | 1111      | \$116,815        | \$119,295.74              | \$304.29                | \$0.00                   | \$304.29              | \$118,991.45              | N      | N         |

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| \$590,797.65                                | \$813,848.62                      | \$688,232.49                      | \$111,790.52                           | \$2,204,669.28                 |

| Unit                     | Unit Type/Fund Name        | Fund Code | Certified Levy   | Levy Based on Abstract AV | Over 65 Circuit Breaker | 1%/2%/3% Circuit Breaker | Total Circuit Breaker | Post-Circuit Breaker Levy | Exempt | Protected |
|--------------------------|----------------------------|-----------|------------------|---------------------------|-------------------------|--------------------------|-----------------------|---------------------------|--------|-----------|
| <b>PRAIRIE TOWNSHIP</b>  | <b>Township</b>            |           | <b>\$63,460</b>  | <b>\$64,714.17</b>        | <b>\$121.16</b>         | <b>\$0.00</b>            | <b>\$121.16</b>       | <b>\$64,593.02</b>        |        |           |
|                          | GENERAL                    | 0101      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                          | TOWNSHIP ASSISTANCE        | 0840      | \$1,366          | \$1,393.06                | \$2.61                  | \$0.00                   | \$2.61                | \$1,390.46                | N      | N         |
|                          | FIRE                       | 1111      | \$62,094         | \$63,321.11               | \$118.55                | \$0.00                   | \$118.55              | \$63,202.56               | N      | N         |
| <b>WILDCAT TOWNSHIP</b>  | <b>Township</b>            |           | <b>\$178,790</b> | <b>\$182,630.06</b>       | <b>\$285.21</b>         | <b>\$1,513.92</b>        | <b>\$1,799.13</b>     | <b>\$180,830.93</b>       |        |           |
|                          | RAINY DAY                  | 0061      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                          | GENERAL                    | 0101      | \$85,000         | \$86,837.65               | \$164.52                | \$1,227.16               | \$1,391.68            | \$85,445.97               | N      | N         |
|                          | TOWNSHIP ASSISTANCE        | 0840      | \$19,863         | \$20,291.96               | \$38.45                 | \$286.76                 | \$325.20              | \$19,966.76               | N      | N         |
|                          | FIRE                       | 1111      | \$29,491         | \$30,118.41               | \$32.81                 | \$0.00                   | \$32.81               | \$30,085.60               | N      | N         |
|                          | CUMULATIVE FIRE (Township) | 1190      | \$44,436         | \$45,382.04               | \$49.43                 | \$0.00                   | \$49.43               | \$45,332.60               | N      | N         |
| <b>ELWOOD CIVIL CITY</b> | <b>City/Town</b>           |           | <b>\$23,014</b>  | <b>\$23,484.46</b>        | <b>\$0.00</b>           | <b>\$7,005.90</b>        | <b>\$7,005.90</b>     | <b>\$16,478.57</b>        |        |           |
|                          | GENERAL                    | 0101      | \$15,761         | \$16,082.93               | \$0.00                  | \$5,534.57               | \$5,534.57            | \$10,548.36               | N      | N         |
|                          | LEASE RENTAL PAYMENT       | 0283      | \$1,999          | \$2,039.99                | \$0.00                  | \$0.00                   | \$0.00                | \$2,039.99                | N      | Y         |
|                          | FIRE PENSION               | 0341      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                          | POLICE PENSION             | 0342      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                          | LOCAL ROAD & STREET        | 0706      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |

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| \$590,797.65                                | \$813,848.62                      | \$688,232.49                      | \$111,790.52                           | \$2,204,669.28                 |

| Unit                          | Unit Type/Fund Name              | Fund Code | Certified Levy   | Levy Based on Abstract AV | Over 65 Circuit Breaker | 1%/2%/3% Circuit Breaker | Total Circuit Breaker | Post-Circuit Breaker Levy | Exempt | Protected |
|-------------------------------|----------------------------------|-----------|------------------|---------------------------|-------------------------|--------------------------|-----------------------|---------------------------|--------|-----------|
| <b>ELWOOD CIVIL CITY</b>      | MOTOR VEHICLE HIGHWAY            | 0708      | \$2,446          | \$2,496.24                | \$0.00                  | \$859.02                 | \$859.02              | \$1,637.22                | N      | N         |
|                               | PARK                             | 1303      | \$1,331          | \$1,357.74                | \$0.00                  | \$467.23                 | \$467.23              | \$890.50                  | N      | N         |
|                               | CUMULATIVE CAPITAL IMP (CIG TAX) | 2379      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                               | CAPITAL IMPROVEMENT BOND         | 2380      | \$1,064          | \$1,086.02                | \$0.00                  | \$0.00                   | \$0.00                | \$1,086.02                | N      | Y         |
|                               | CUMULATIVE CAPITAL DEVELOPMENT   | 2391      | \$413            | \$421.54                  | \$0.00                  | \$145.06                 | \$145.06              | \$276.48                  | N      | N         |
| <b>KEMPTON CIVIL TOWN</b>     | <b>City/Town</b>                 |           | <b>\$105,207</b> | <b>\$110,848.66</b>       | <b>\$1,133.18</b>       | <b>\$14,576.34</b>       | <b>\$15,709.53</b>    | <b>\$95,139.13</b>        |        |           |
|                               | GENERAL                          | 0101      | \$97,881         | \$103,130.27              | \$1,054.28              | \$13,561.39              | \$14,615.67           | \$88,514.60               | N      | N         |
|                               | LOCAL ROAD & STREET              | 0706      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                               | MOTOR VEHICLE HIGHWAY            | 0708      | \$4,998          | \$5,265.88                | \$53.83                 | \$692.45                 | \$746.28              | \$4,519.60                | N      | N         |
|                               | CUMULATIVE FIRE SPECIAL          | 1191      | \$2,328          | \$2,452.50                | \$25.07                 | \$322.50                 | \$347.57              | \$2,104.93                | N      | N         |
| <b>SHARPSVILLE CIVIL TOWN</b> | <b>City/Town</b>                 |           | <b>\$217,680</b> | <b>\$222,148.28</b>       | <b>\$734.35</b>         | <b>\$24,056.87</b>       | <b>\$24,791.21</b>    | <b>\$197,357.07</b>       |        |           |
|                               | GENERAL                          | 0101      | \$217,680        | \$222,148.28              | \$734.35                | \$24,056.87              | \$24,791.21           | \$197,357.07              | N      | N         |
|                               | LOCAL ROAD & STREET              | 0706      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                               | MOTOR VEHICLE HIGHWAY            | 0708      | \$0              | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |

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| \$590,797.65                                | \$813,848.62                      | \$688,232.49                      | \$111,790.52                           | \$2,204,669.28                 |

| Unit                       | Unit Type/Fund Name              | Fund Code | Certified Levy     | Levy Based on Abstract AV | Over 65 Circuit Breaker | 1%/2%/3% Circuit Breaker | Total Circuit Breaker | Post-Circuit Breaker Levy | Exempt | Protected |
|----------------------------|----------------------------------|-----------|--------------------|---------------------------|-------------------------|--------------------------|-----------------------|---------------------------|--------|-----------|
| <b>TIPTON CIVIL CITY</b>   | <b>City/Town</b>                 |           | <b>\$4,858,081</b> | <b>\$4,947,913.06</b>     | <b>\$44,282.36</b>      | <b>\$1,151,912.26</b>    | <b>\$1,196,194.62</b> | <b>\$3,751,718.44</b>     |        |           |
|                            | RAINY DAY                        | 0061      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                            | GENERAL                          | 0101      | \$4,427,924        | \$4,509,802.33            | \$40,361.40             | \$1,123,545.07           | \$1,163,906.47        | \$3,345,895.86            | N      | N         |
|                            | DEBT SERVICE                     | 0180      | \$318,361          | \$324,247.58              | \$2,901.92              | \$0.00                   | \$2,901.92            | \$321,345.66              | N      | Y         |
|                            | FIRE PENSION                     | 0341      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                            | POLICE PENSION                   | 0342      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                            | LOCAL ROAD & STREET              | 0706      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                            | MOTOR VEHICLE HIGHWAY            | 0708      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                            | CUMULATIVE CAPITAL IMP (CIG TAX) | 2379      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                            | CUMULATIVE CAPITAL DEVELOPMENT   | 2391      | \$111,796          | \$113,863.15              | \$1,019.04              | \$28,367.18              | \$29,386.22           | \$84,476.93               | N      | N         |
| <b>WINDFALL CIVIL TOWN</b> | <b>City/Town</b>                 |           | <b>\$230,325</b>   | <b>\$236,119.57</b>       | <b>\$2,452.62</b>       | <b>\$38,524.77</b>       | <b>\$40,977.39</b>    | <b>\$195,142.18</b>       |        |           |
|                            | GENERAL                          | 0101      | \$205,327          | \$210,492.89              | \$2,186.43              | \$38,524.77              | \$40,711.20           | \$169,781.68              | N      | N         |
|                            | DEBT SERVICE                     | 0180      | \$24,998           | \$25,626.68               | \$266.19                | \$0.00                   | \$266.19              | \$25,360.49               | N      | Y         |
|                            | LOCAL ROAD & STREET              | 0706      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|                            | MOTOR VEHICLE HIGHWAY            | 0708      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |

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| Unit                                       | Unit Type/Fund Name              | Fund Code | Certified Levy     | Levy Based on Abstract AV | Over 65 Circuit Breaker | 1%/2%/3% Circuit Breaker | Total Circuit Breaker | Post-Circuit Breaker Levy | Exempt | Protected |
|--|----------------------------------|-----------|--------------------|---------------------------|-------------------------|--------------------------|-----------------------|---------------------------|--------|-----------|
| <b>WINDFALL CIVIL TOWN</b>                 | CUMULATIVE CAPITAL IMP (CIG TAX) | 2379      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
| <b>TIPTON COMMUNITY SCHOOL CORPORATION</b> | <b>School</b>                    |           | <b>\$7,153,990</b> | <b>\$7,304,660.99</b>     | <b>\$31,338.55</b>      | <b>\$494,146.95</b>      | <b>\$525,485.50</b>   | <b>\$6,779,175.48</b>     |        |           |
|  | RAINY DAY                        | 0061      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|  | DEBT SERVICE                     | 0180      | \$3,286,288        | \$3,355,500.82            | \$14,395.81             | \$0.00                   | \$14,395.81           | \$3,341,105.01            | N      | Y         |
|  | EDUCATION                        | 3101      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|  | OPERATIONS                       | 3300      | \$3,867,702        | \$3,949,160.17            | \$16,942.74             | \$494,146.95             | \$511,089.69          | \$3,438,070.48            | N      | N         |
| <b>TRI-CENTRAL COMMUNITY SCHOOLS</b>       | <b>School</b>                    |           | <b>\$3,366,992</b> | <b>\$3,436,848.50</b>     | <b>\$6,255.73</b>       | <b>\$29,983.44</b>       | <b>\$36,239.17</b>    | <b>\$3,400,609.34</b>     |        |           |
|  | DEBT SERVICE                     | 0180      | \$1,413,367        | \$1,442,691.00            | \$2,625.98              | \$0.00                   | \$2,625.98            | \$1,440,065.02            | N      | Y         |
|  | EDUCATION                        | 3101      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|  | OPERATIONS                       | 3300      | \$1,953,625        | \$1,994,157.50            | \$3,629.75              | \$29,983.44              | \$33,613.19           | \$1,960,544.31            | N      | N         |
| <b>TIPTON COUNTY PUBLIC LIBRARY</b>        | <b>Library</b>                   |           | <b>\$1,273,594</b> | <b>\$1,300,278.70</b>     | <b>\$4,464.10</b>       | <b>\$61,377.23</b>       | <b>\$65,841.33</b>    | <b>\$1,234,437.37</b>     |        |           |
|  | RAINY DAY                        | 0061      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
|  | GENERAL                          | 0101      | \$1,273,594        | \$1,300,278.70            | \$4,464.10              | \$61,377.23              | \$65,841.33           | \$1,234,437.37            | N      | N         |
|  | LIBRARY IMPROVEMENT RESERVE      | 2011      | \$0                | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                | \$0.00                    | N      | N         |
| <b>TIPTON COUNTY SOLID WASTE</b>           | <b>Special</b>                   |           | <b>\$190,376</b>   | <b>\$194,365.22</b>       | <b>\$667.29</b>         | <b>\$9,174.65</b>        | <b>\$9,841.94</b>     | <b>\$184,523.28</b>       |        |           |
|  | SPECIAL SOLID WASTE MANAGEMENT   | 8210      | \$190,376          | \$194,365.22              | \$667.29                | \$9,174.65               | \$9,841.94            | \$184,523.28              | N      | N         |

# 2024 Tipton County Circuit Breaker Report

## County-wide Totals

| 1% Homestead Circuit Breaker Credits | 2% Circuit Breaker Credits | 3% Circuit Breaker Credits | Over 65 Circuit Breaker Credits | County-wide Grant Total |
|--------------------------------------|----------------------------|----------------------------|---------------------------------|-------------------------|
| \$590,797.65                         | \$813,848.62               | \$688,232.49               | \$111,790.52                    | \$2,204,669.28          |

| TIF District                   | Levy Based on Abstract AV | Over 65 Circuit Breaker | 1%/2%/3% Circuit Breaker | Total Circuit Breaker |
|--------------------------------|---------------------------|-------------------------|--------------------------|-----------------------|
| T80001 - US31&SR28 Area 1      | \$1,230,454.74            | \$0.00                  | \$0.00                   | \$0.00                |
| T80002 - US31 & SR28 West #2   | \$85,787.83               | \$0.00                  | \$0.00                   | \$0.00                |
| T80003 - US31 & SR28 East #1   | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                |
| T80004 - Jefferson Street      | \$3,081.12                | \$0.00                  | \$543.06                 | \$543.06              |
| T80005 - Tipton Ford           | \$0.04                    | \$0.00                  | \$0.01                   | \$0.01                |
| T80006 - West Industrial Drive | \$2,232.45                | \$0.00                  | \$418.47                 | \$418.47              |
| T80007 - Westside Res Dev      | \$0.00                    | \$0.00                  | \$0.00                   | \$0.00                |
| T80008 - Buttonwood Dev        | \$6,464.37                | \$0.00                  | \$2,471.00               | \$2,471.00            |