CITY OF PINE LAKE PUBLIC HEARINGS AGENDA June 28, 2022, 7:00 PM Council Chambers 459 Pine Drive, Pine Lake, GA

Call to Order

Public Hearing

The City Council of the City of Pine Lake, GA has tentatively adopted a millage rate of 19.324 mils for maintenance and operations and debt service which will require an increase in property taxes of 10.63% for fiscal year 2022. This millage rate generates revenue necessary to fund the City of Pine Lake's general operations, capital improvements and debt service budget for fiscal year 2022. This is the same millage rate adopted for the previous fiscal year 2021.

Adjournment



Memo

To: Mayor and City Council

From: ChaQuias Thornton, City Administrator

Date: June 23, 2022

Re: Public Hearing #3 – Notice of Property Tax Increase - Millage Rate 2022

On May 31, 2022 council consented to set tentative 2022 millage rate at the 2021 rate of 19.324 mils with the understanding that additional digest data and budget analysis would be completed prior to final adoption of the rate as scheduled for June 28th, 2022. The 19.324 is 1.856 mils higher than the rollback back rate of 17.468 mils and would result in a 10.63% increase.

When tentatively adopting a millage rate that is above the calculated rollback rate, the City is required to hold three (3) public hearings to receive public comment on the Notice of Property Tax Increase.

The public is encouraged to attend the 3rd and final Public Hearing on the Notice of Property Tax Increase to be held on Tuesday, June 28th, 2022 at 7:00pm.

Along with the documents contained within this agenda packet for the 06/28/2022 Public Hearing, additional information related to the adoption of the 2022 millage rate and the Notice of Property Tax Increase can be found within the agenda packet of the 06/28/2022 Council Meeting that can be found at: https://pinelakega.sophicity.com/CouncilMeetings.aspx

Please do feel free to contact me if you should have any questions or concerns regarding the information contained herein or attached hereto.

CMThornton

Memo: Public Hearing #3 – Notice of Property Tax Increase - Millage Rate 2022

NOTICE OF PROPERTY TAX INCREASE

The City Council of the City of Pine Lake, GA has tentatively adopted a millage rate of 19.324 mils for maintenance and operations and debt service which will require an increase in property taxes of 10.63% for fiscal year 2022. This millage rate generates revenue necessary to fund the City of Pine Lake's general operations, capital improvements and debt service budget for fiscal 2022. This is the same millage rate adopted for the previous fiscal year 2021.

All concerned citizens are invited to the public hearings on this tax increase to be held inperson at 459 Pine Drive, Pine Lake, Georgia 30072 on **Tuesday**, **June 21**, **2022**, **at 11:00 a.m. and 6:00 p.m.**

This notice will be posted on the front page of the City's website at www.pinelakega.net.

Time of an additional public hearing on this tax increase is June 28, 2022, at 7:00 p.m. This tentative increase will result in a millage rate of 19.324 mills, an increase of 1.856 mils over the rollback millage rate. Without this tentative tax increase, the millage rate will be no more than 17.468 mils. The proposed tax increase for a home with a fair market value of \$225,000 is approximately \$185.60 and the proposed tax increase for a nonhomestead property with a fair market value of \$150,000 is approximately \$92.80.

NOTICE

The <u>City of Pine Lake</u> does hereby announce that the 2022 millage rate will be set at a meeting to be held at the <u>Court House, 459 Pine</u> <u>Drive, Pine Lake Ga</u> on <u>June 28, 2022</u> at 7:00 PM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		CITY WIDE	2017	2018	2019	2020	2021	2022
		Real & Personal	22,335,135	25,488,198	26,414,786	28,633,252	32,715,662	36,352,022
l n		Motor Vehicles	457,630	264,140	187,340	139,790	120,180	100,300
n c	v	Mobile Homes						
o	A	Timber - 100%						
r	Ū	Heavy Duty Equipment						
p o	E	Gross Digest	22,792,765	25,752,338	26,602,126	28,773,042	32,835,842	36,452,322
r		Less Exemptions	1,005,946	1,030,951	985,341	989,061	1,015,624	1,016,634
a +		NET DIGEST VALUE	21,786,819	24,721,387	25,616,785	27,783,981	31,820,218	35,435,688
e d	R	Gross Maintenance & Operation Millage						
A	A T E	Less Rollback (Local Option Sales Tax)						
r	_	NET M&O MILLAGE RATE	22.2200	22.2000	21.5300	19.9090	19.3240	19.3240
e a		TOTAL M&O TAXES LEVIED	\$484,103	\$548,815	\$551,529	\$553,151	\$614,894	\$684,759
	TAX	Net Tax \$ Increase		\$64,712	\$2,715	\$1,622	\$61,743	\$69,865
		Net Tax % Increase		13.37%	0.49%	0.29%	11.16%	11.36%

CONSOLIDATION AND EVALUATION OF DIGEST 2022

COUN	TY NAM	E: DeKalb		COUN	NTY NO:	44	Sheet # 46 - CITY	OF PIN	NE LAKE	(74, 74A)		Total Pard	cel Count:	452	
	RESIDENTIAL				FOREST L	AND CONSERV	ATION USE		E)	EMPT PROPE	RTY		SU	MMARY	
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	409	% Value	PROPERTY CLASS	COUNT	ACRES A	SSESSED VALUE
R1	328		25,986,663		0	0.00	0	E0	0		0	Residential Real	388	85.15	30,681,892
R3	388		4,695,229	J4	0	0.00	0	E1	23		302,800		0		0
R4	0	0.00	1,000,122	J5	-	0.00	-	E2	10		276,200		388	85.15	30,681,892
R5		0.00		J6		0.00	0	E3			2, 0,200	Residential Trans.	000	0.00	00,000,002
R6	- 0	0.00	,	1	EI DA	1 FAIR MARKET	ACMT	E4	0			Historic	1 3	0.00	0
R9	- 0	0.00		Code	Count	Acres	40% Value	E5	0				9	0.00	0
RA	U	0.00			Count		40% Value	E6	0		u u	Agricultural Real	<u> </u>	0.00	U
				F3		0.00	U		U		U	Agricultural Personal	ų,		U
RB	0			F4	0	0.00	0	E7	0		0	Agricultural Total	0	0.00	0
RF	0		C	F5	0	0.00	0	E8	0		0	Preferential	0	0.00	0
RI	0		C	F6	0	0	0	E9	0		0	Conservation Use	0	0.00	0
RZ	0		0	Total		0	0	TOTAL	33		579,000	Environmentally Sen	0	0.00	0
	RESID	ENTIALTRANS	ITIONAL		ENVIRO	NMENTALLY SE	ENSITIVE					Commercial Real	28	20.02	4,696,012
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	HC	MESTEAD	& PROPERTY	'EXEMPTIONS	Commercial Persona	24		397,651
T1	0		C	W3	0	0.00	0	Code	Count	M&O AMOUNT	BOND AMOUNT	Commercial Total	52	20.02	5,093,663
T3	0	0.00	0	W4	0	0.00	0	S1	0	0	0	Industrial Real	3	0.60	172,240
T4	0	0.00	0	W5	1 0	0.00	0	SC	0	0	0	Industrial Personal	d		0
		HISTORIC		1		COMMERCIAL		S3	n	-		Industrial Total	2	0.60	172,240
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S4	0			Forest Lnd Con Use	1 3	0.00	172,240
U1	Jount	Autes	TO A Value	C0de	23		3.074.634	S5	- 0		,	Brownfield Property	1 3	0.00	0
H1 H3		0.00		C3	28		1,621,378	SD	- 0	0	1	Qualified Timberland	<u> </u>	0.00	U
H3	U						1,021,378		U	U	U				U
L		AGRICULTURA		C4		5.55	0	SS	U	U	U	Real Total	419	105.77	35,550,144
Code	Count	Acres	40% Value	C5		0.00	0	SE	0	0	0	Personal Total	24		397,651
A1	0		0	C9	0	0.00	0	SG	0	0	0	Digest Total	443	105.77	35,947,795
A3	0		0	CA	0		0	S6	0	0	0				
A4	0	0.00	0	CB	0		0	S8	0	0	0	Public Utility	3	0.00	404,227
A5	0	0.00	0	CF	16		296,800	S9	0	0	0	Motor Vehicle	92		100,300
A6	0		0	CI	8		100,851	SF	0	0	0	Mobile Home			
A9	0	0.00	0	CP			0	SA	0	0	0	Timber - 100%	0	0.00	0
AA	0			CZ			0	SB	n	0	1	Heavy Duty Equip.			
AB			,			1	_	SP	0	8.634	8,634	ricary buty Equip.			
AF			,			INDUSTRIAL		SH	0	0,001	0,001	Gross Digest Total	538	105.77	36,452,322
ΔI	- 0			Code	Count		40% Value	ST	0		,	Exemptions-Bonds	550	105.77	8,634
***	U			Code	Count	Acres			U		U				36,443,688
AZ	U			11	1		127,480	SV	0		U	Net Bond Digest			30,443,088
		PREFERENTIA		13	3	0.60	44,760	SJ	0	U	U				
Code	Count	Acres	40% Value	14		0.00	0	SZ	0	0	0	Gross Digest Total	538	105.77	36,452,322
P3	0	0.00	0	15	0	0.00	0	SN	0	0	0	Exemptions-M & O			1,016,634
P4	0	0.00	C	19	C	0.00	0					Net M & O Digest			35,435,688
P5	0	0.00	0	IA	0		0								
P6	0		0	IB	0		0	DO N	OT USE L1	THRU L9 CODES	ON STATE SHEET	TYPE	MILLAGE	ASSESSED	TAX
	CC	NSERVATION	USE	IF	0		0	L1	252	1,008,000	0			VALUE	
Code	Count	Acres	40% Value	II	0		0	L2	0	0	0	M & O	0.019324	35,435,688	684,759
V3	0	0.00		IP.			0	L3	0	0	0	BOND		36,443,688	,/
V4	0	0.00		IZ	1 6		0	L4	0	0	0	I, Irvin J. Johnson, rec	eiver of tax re		d county, do hereby
V5		0.00					-	L5	n	-		certify that the above a	and foregoing	is a true and corre	ct consolidation of
V6		0.00	-	1		PUBLIC UTILITY	/	L6	- 0			all the tax returns rece	ived from the	taxpayer (or asses	sed against
VO	DDO:	WNFIELD PROF	L L	Code	Count		r 40% Value	L7			1	defaulters) in said cou			
Code				√	Count	Acres	40% value		_ u	-	1	have been made and d			authority and tax
Code	Count	Acres	40% Value	U1			0	L8	-	-	<u>_</u>	collector of said count	y as required	by law.	
B1	0			U2	3	0.00	404,227	L9	0	0	0	Witness my hand and	official signat	ure, this 27th day o	f July 2022
B3	0	0.00	(U3		0.00	0	L10	0	0	. 0	The state of the s	zom zigilat	and Er in day o	
B4	0	0.00	(U4	0	0.00	0	L11	0	0	. 0	!			
B5	0	0.00	(U5	0	0.00	0	L12	0	0	0			R.T.R.	
B6	0		(U9	0	0.00	0	L13	0	0	0	Tax Commissioner			
Г '	C	ualified Timberla	and	UA	0		0	L14	0	0	0	11			
Code	Count	Acres	40% Value	UB			0	L15	0	0	0	11			
Q4		0.00	1	UF	1 6		0	L16	n	n	0				
Q5	0	0.00	,	UZ	 		0	TOTAL	261	1,016,634	8,634				
40		3.00	L '	02		1	U		201	1,010,001	3,004	l			

	2 -DEKALB	TAXING JURISDICTION:	Pine Lak	(e
ENTER VALUE	ES AND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS IN Y	YELLOW HIGHLIGHTED BOXES	BELOW
	Т	REASSESSMENT OF	OTHER CHANGES	
DESCRIPTION	2021 DIGEST	EXISTING REAL PROP	TO TAXABLE DIGEST	2022 DIGEST
REAL	31,938,672	3,402,592	208,880	35,550,14
PERSONAL	776,990		24,888	801,87
MOTOR VEHICLES	120,180		(19,880)	100,30
MOBILE HOMES	0	_	0	
TIMBER -100% HEAVY DUTY EQUIP	0	<u> </u>	0	
GROSS DIGEST	32,835,842	3,402,592	213,888	36,452,32
EXEMPTIONS	1,015,624	3,162,332	1,010	1,016,63
NET DIGEST	31,820,218	3,402,592	212,878	35,435,68
	(PYD)	(RVA)	(NAG)	(CYD)
		_		
2021 MILLAGE RATE:	19.324	L	2022 MILLAGE RATE:	
	CAL	CULATION OF ROLLBACK RATE		
DESCRIP	TION	ABBREVIATION	AMOUNT	FORMULA
2021 Net	Digest	PYD	31,820,218	
Net Value Added-Reassessmer	nt of Existing Real Property	RVA	3,402,592	
Other Net Changes t	o Taxable Digest	NAG	212,878	
2022 Net	Digest	CYD	35,435,688	(PYD+RVA+NAG)
2021 Mills	go Doto	DVA 4	10.224	DVA 4
2021 Milla Millage Equivalent of Rea		PYM ME	19.324 1.856	PYM (RVA/CYD) * PYM
Rollback Millage		RR - ROLLBACK RATE	17.468	PYM - ME
•	Rate for this Taxing Jurisdiction ex vill automatically calculate the am		Rollback Millage Rate 2022 Millage Rate	17.40 19.33
	f the notice required in O.C.G.A. §	§ 48-5-32.1(c) (2)	Percentage Tax Increase	10.63
taxes that is part o				10.63
taxes that is part o				10.03
taxes that is part o		CERTIFICATIONS		10.03
	nount indicated above is an accu			
		CERTIFICATIONS rate accounting of the total net asse ar for which this rollback millage rate	essed value added by the reassessr	
		rate accounting of the total net asse	essed value added by the reassessr	
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I hereby certify that the ar	property for the tax year	rate accounting of the total net asse ar for which this rollback millage rate essors	essed value added by the reassessr e is being computed. Date	ment of existing real
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I hereby certify that the ar	property for the tax year	rate accounting of the total net asse ar for which this rollback millage rate essors ate representation of the digest valu	essed value added by the reassessr e is being computed. Date	ment of existing real
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	002	-DEKALB	TAXING JURISDICTION:	Pine La	ke
	ENTER VALUES	S AND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS IN	YELLOW HIGHLIGHTED BOXES	BELOW
DI	ESCRIPTION	2021 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2022 DIGEST
	REAL	31,938,672	3,402,592	208,880	35,550,14
	PERSONAL	776,990	-, - ,	24,888	801,87
МО	TOR VEHICLES	120,180		(19,880)	100,30
M	OBILE HOMES	0		0	
TI	MBER -100%	0		0	
	VY DUTY EQUIP	0		0	
	ROSS DIGEST	32,835,842	3,402,592	213,888	36,452,32
	XEMPTIONS NET DIGEST	1,015,624	2 402 502	1,010	1,016,63
יו	NET DIGEST	31,820,218 (PYD)	3,402,592 (RVA)	212,878 (NAG)	35,435,68 (CYD)
		(FTD)	(RVA)	(NAG)	(СТО)
	2021 MILLAGE RATE:	19.324	Г	2022 MILLAGE RATE:	
			_		
		CAI	LCULATION OF ROLLBACK RATE		
	DESCRIPT	ION	ABBREVIATION	AMOUNT	FORMULA
	2021 Net D	igest	PYD	31,820,218	
Net Valu	ue Added-Reassessment	t of Existing Real Property	RVA	3,402,592	
	Other Net Changes to	Taxable Digest	NAG	212,878	
	2022 Net D	Pigest	CYD	35,435,688	(PYD+RVA+NAG)
	2024 Miller	- Data	DVAA	10.224	DV0.4
Mi	2021 Millage Ilage Equivalent of Reas		PYM ME	19.324 1.856	PYM (RVA/CYD) * PYM
1411	Rollback Millage R		RR - ROLLBACK RATE	17.468	PYM - ME
	122 Proposed Millage Ra		_	Rollback Millage Rate	17.46
	22 Proposed Millage Rad above, this section will	ll automatically calculate the an	nount of increase in property	2022 Millage Rate	17.46
	d above, this section wi	II automatically calculate the an the notice required in O.C.G.A.		2022 Millage Rate Percentage Tax Increase	
	d above, this section wi	·			
	d above, this section wi	•			
computed	d above, this section wil taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2) CERTIFICATIONS	Percentage Tax Increase	0.00
computed	d above, this section wil taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2) CERTIFICATIONS urate accounting of the total net asset	Percentage Tax Increase	0.00
computed	d above, this section wil taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2) CERTIFICATIONS	Percentage Tax Increase	0.00
computed	d above, this section wil taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2) CERTIFICATIONS urate accounting of the total net asset	Percentage Tax Increase	0.00
computed	d above, this section wil taxes that is part of	the notice required in O.C.G.A.	§ 48-5-32.1(c) (2) CERTIFICATIONS Brate accounting of the total net assert for which this rollback millage rat	Percentage Tax Increase	0.00
I he	d above, this section will taxes that is part of taxes that is part of reby certify that the am	ount indicated above is an accuproperty for the tax ye	© \$ 48-5-32.1(c) (2) CERTIFICATIONS The property of the total net assess are for which this rollback millage rates assessors	Percentage Tax Increase essed value added by the reassess te is being computed. Date	0.00 ment of existing real
I he	d above, this section will taxes that is part of taxes that is part of reby certify that the am	ount indicated above is an accuproperty for the tax ye	§ 48-5-32.1(c) (2) CERTIFICATIONS Brate accounting of the total net assert for which this rollback millage rat	Percentage Tax Increase essed value added by the reassess te is being computed. Date	0.00 ment of existing real
I he	d above, this section will taxes that is part of taxes that is part of reby certify that the am	ount indicated above is an accuproperty for the tax ye	© \$ 48-5-32.1(c) (2) CERTIFICATIONS The property of the total net assess are for which this rollback millage rates assessors	Percentage Tax Increase essed value added by the reassess te is being computed. Date	0.00 ment of existing real
I he	d above, this section will taxes that is part of taxes that is part of reby certify that the am	ount indicated above is an accuproperty for the tax ye	© 48-5-32.1(c) (2) CERTIFICATIONS Trate accounting of the total net assert for which this rollback millage rate accounts are representation of the digest value.	Percentage Tax Increase essed value added by the reassess te is being computed. Date	0.00 ment of existing real
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I he	d above, this section will taxes that is part of taxes that is part of reby certify that the amereby certify that the value of the certify that the value of the certify that the section of the certification of the ce	ount indicated above is an accurrence property for the tax yes chairman, Board of Tax Assemblues shown above are an accurrence Tax Collector or Tax Commissions above is a true and correct commissions.	© 48-5-32.1(c) (2) CERTIFICATIONS Trate accounting of the total net assert for which this rollback millage rate asserts at erepresentation of the digest value assioner putation of the rollback millage rate	Percentage Tax Increase essed value added by the reassess re is being computed. Date Date Date Date Date	ment of existing real e applicable tax years.
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DEKALB COUNTY TANGIBLE REAL AND PERSONAL PROPERTY VALUE CHANGES 2022 AS OF 05/20/2022

TAX DISTRICT	ROLL	2021	2022	CHANGE IN	VARIANCE	GROWTH	REVALUATION
TAX DISTRICT	KOLL	7/26/2021	5/20/2022	DIGEST	5/20/2022	5/20/2022	5/20/2022
UNINCORPORATED (04)	RE	\$15,019,989,845	\$17,902,933,737	\$2,882,943,892	19.19%	\$306,835,961	\$2,576,107,931
ONINCON ONATED (04)	PP	\$545,043,356	\$571,177,670	\$26,134,314	4.79%	\$00,035,961	
	MH	\$465,215	\$432,201	-\$33,014	-7.10%	\$0 \$0	
ATLANTA (61)	RE	\$2,728,113,750	\$3,102,492,077	\$374,378,327	13.72%	\$124,395,077	\$249,983,250
AIEANIA (VI)	PP	\$41,860,320	\$43,313,130	\$1,452,810	3.47%	\$0	\$1,452,810
	MH	\$0	\$0	\$0	0.47 70	\$0	\$0
AVONDALE (14)	RE	\$312,213,871	\$335,686,471	\$23,472,600	7.52%	\$3,263,360	\$20,209,240
(::,	PP	\$2,018,647	\$2,162,880	\$144,233	7.15%	\$0	
	MH	\$0	\$0	\$0	111070	\$0	
BROOKHAVEN (20)	RE	\$4,804,005,973	\$5,225,525,690	\$421,519,717	8.77%	\$114,953,111	\$306,566,606
(,	PP	\$132,932,032	\$127,743,866	-\$5,188,166	-3.90%	\$0	-\$5,188,166
	МН	\$0	\$0	\$0		\$0	\$0
CHAMBLEE (24)	RE	\$1,902,631,901	\$2,077,102,015	\$174,470,114	9.17%	\$60,653,430	\$113,816,684
` '	PP	\$254,421,805	\$286,413,967	\$31,992,162	12.57%	\$0	\$31,992,162
	МН	\$0	\$0	\$0		\$0	\$0
CLARKSTON (34)	RE	\$237,394,914	\$250,922,583	\$13,527,669	5.70%	\$3,640,435	\$9,887,234
` ,	PP	\$11,723,159	\$11,030,038	-\$693,121	-5.91%	\$0	-\$693,121
	МН	\$0	\$0	\$0		\$0	\$0
DECATUR (92)	RE	\$1,948,045,040	\$2,160,856,708	\$212,811,668	10.92%	\$70,384,553	\$142,427,115
	PP	\$18,492,930	\$19,104,054	\$611,124	3.30%	\$0	\$611,124
	MH	\$0	\$0	\$0		\$0	\$0
DUNWOODY (50)	RE	\$4,392,557,750	\$4,887,140,945	\$494,583,195	11.26%	\$75,696,032	\$418,887,163
	PP	\$139,560,249	\$141,062,490	\$1,502,241	1.08%	\$0	\$1,502,241
	МН	\$0	\$0	\$0		\$0	\$0
DORAVILLE (44)	RE	\$770,632,741	\$829,649,321	\$59,016,580	7.66%	\$20,859,040	\$38,157,540
	PP	\$170,715,455	\$214,121,506	\$43,406,051	25.43%	\$0	\$43,406,051
	МН	\$0	\$0	\$0		\$0	\$0
LITHONIA (54)	RE	\$43,974,691	\$52,028,684	\$8,053,993	18.32%	\$67,920	
	PP	\$1,375,512	\$1,404,427	\$28,915	2.10%	\$0	
	MH	\$67,734	\$60,958	-\$6,776	-10.00%	\$0	-\$6,776
PINE LAKE (74)	RE	\$31,938,672	\$35,550,144	\$3,611,472	11.31%	\$208,880	\$3,402,592
	PP	\$377,102	\$397,651	\$20,549	5.45%	\$0	\$20,549
	MH	\$0	\$0	\$0		\$0	
STONE MTN (84)	RE	\$130,241,632	\$162,653,278	\$32,411,646	24.89%	\$4,743,600	
	PP	\$4,676,173	\$4,695,414	\$19,241	0.41%	\$0	\$19,241
	MH	\$633	\$633	\$0	0.00%	\$0	
TUCKER (90)	RE	\$2,236,276,929	\$2,567,730,704	\$331,453,775	14.82%	\$35,176,885	\$296,276,890
	PP	\$303,978,637	\$348,467,483	\$44,488,846	14.64%		