

City of Rochester
Tax Cap Calculation for Fiscal Year 2010

		City	County Portion	Total City and County	School Portion	State Education Taxes	Total School and State Ed Tax	Total
1	FY09/TY08 Approved Tax Effort	\$ 14,739,365	\$ 5,372,909	\$ 20,112,274	\$ 21,691,706	\$ 5,221,900	\$ 26,913,606	\$ 47,025,880
2	Percent of total tax effort							
3	2008 CPI "CUUR0000SA0"	3.8%						3.8%
4	Additional tax effort due to CPI	560,096	204,171	764,266	824,285	198,432	1,022,717	1,786,983
5	New Construction	29,399,097						
6	Less: Demolition	-178,417						
7	Net New Construction	29,220,680						
8	TY08 Total Tax Rate	19.99	6.25	2.28	8.53	9.2	2.26	11.46
9	Additional tax effort based on new construction	584,121	182,629	66,623	249,252	268,830	66,039	334,869
10	Total increase in tax effort							584,121
11	Allowable tax effort				21,125,793		28,271,192	49,396,985
12	Allowable amount to increase budget plus new revenues or less reduced revenues				\$ 1,013,519		\$ 1,357,586	\$ 2,371,105

City of Rochester
Tax Cap Calculation for Fiscal Year 2011

		City	County Portion	Total City and County	School Portion	State Education Taxes	Total School and State Ed Tax	Total	
1	FY10/TY09 Approved Tax Effort	\$ 14,873,849	\$ 5,567,792	\$ 20,441,641	\$ 21,839,961	\$ 5,118,107	\$ 26,958,068	\$ 47,399,709	
2	Percent of total tax effort								
3	2009 CPI "CUUR0000SA0"	0.0%						0.0%	
4	Additional tax effort due to CPI	0	0	0	0	0	0	0	
5	New Construction	15,153,632							
6	Less: Demolition	-157,820							
7	Net New Construction	14,995,812							
8	TY09 Total Tax Rate	22.94	7.18	2.69	9.87	10.54	2.53	13.07	22.94
9	Additional tax effort based on new construction	344,004	107,670	40,339	148,009	158,056	37,939	195,995	344,004
10	Total increase in tax effort							344,004	
11	Allowable tax effort				20,589,650		27,154,063	47,743,713	
12	Allowable amount to increase "amount to raise in taxes" plus new revenues or less reduced revenues				\$ 148,009		\$ 195,995	\$ 344,004	

\$ 5,567,792
1.01862 County Budget Increase
\$ 5,671,464
\$ 103,672.29 County Increase in Levy
\$ 44,336.38 Amount available for City Increase

**CITY OF ROCHESTER
FY12 Tax Cap Calculation**

	City	County	City and County	School	State Ed Tax	School and State Ed Tax	Total
FY11/TY10 Approved Tax Effort from DRA 11-2-10	15,535,782	5,618,312	21,154,094	21,474,000	5,165,725	26,639,725	47,793,819
TY10 Valuation from DRA 11-2-10	2,005,896,840	2,005,896,840		2,005,896,840	1,957,769,240		
TY10 Total Tax Rate-from DRA 11-2-10	7.740	2.800	10.540	10.710	2.640	13.350	23.890
New Construction Est Baseline FY11	31,342,533	31,342,533	31,342,533	31,342,533	31,342,533	31,342,533	
Less: Demolition	-91,270	-91,270	-91,270	-91,270	-91,270	-91,270	
Net New Construction	31,251,263	31,251,263	31,251,263	31,251,263	31,251,263	31,251,263	
Additional tax effort based due to New Const	241,885	87,504	329,388	334,701	82,503	417,204	746,593
Consumer Price Index							
2010 CPI "CUUR0000SA0"	1.64%	1.64%	1.64%	1.64%	1.64%	1.64%	
Additional tax effort due to CPI	254,787	92,140	346,927	352,174	84,718	436,891	783,819
Total Additional tax effort	496,672	179,644	676,315	686,875	167,221	854,096	1,530,411
Total Allowable tax effort	16,032,454	5,797,956	21,830,409	22,160,875	5,332,946	27,493,821	49,324,230

Reconciliation Tax Cap Calcs vs Tax Rate Calcs	City	County	City and County	School	State Ed Tax	School and State Ed Tax	Total
FY12 Proposed Budget	24,777,600	5,618,312	30,395,912	54,235,312	5,070,310	59,305,622	89,701,534
County Tax Adjustments	0						
Less Estimated Revenues	7,824,710		7,824,710	32,090,319		32,090,319	39,915,029
Use of Dedicated Revenues	287,000		287,000				287,000
Use of Fund Balance	1,414,201		1,414,201				1,414,201
Additional Overlay	450,000		450,000				450,000
Net Budget	15,701,689		21,320,001	22,144,993	5,070,310	27,215,303	48,535,304
Veteran Credit Adjustment DRA 11-2-10	496,928		496,928				496,928
Totals	16,198,617	5,618,312	21,816,929	\$22,144,993	\$5,070,310	\$27,215,303	49,032,232

Additional Increase (Decrease)	13,480	278,518	\$291,998
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CITY OF ROCHESTER
FY13 Tax Cap Calculation

	City	County	City and County	School	State Ed Tax	School and State Ed Tax	Total
FY12/TY11 Approved Tax Effort from DRA 11-8-11	16,516,058	5,526,142	22,042,200	22,218,116	5,070,310	27,288,426	49,330,626
TY11 Valuation from DRA 11-8-11	1,988,975,970	1,988,975,970	1,988,975,970	1,988,975,970	1,944,793,070	1,988,975,970	
TY11 Total Tax Rate-from DRA 11-8-11	8.300	2.780	11.080	11.170	2.610	13.780	24.860
New Construction Est Baseline FY12	25,789,417	25,789,417	25,789,417	25,789,417	25,789,417	25,789,417	
Less: Demolition	-26,700	-26,700	-26,700	-26,700	-26,700	-26,700	
Net New Construction	25,762,717	25,762,717	25,762,717	25,762,717	25,762,717	25,762,717	
Additional tax effort based due to New Const	213,831	71,620	285,451	287,770	67,241	355,010	640,461
Consumer Price Index							
2011 CPI "CUUR0000SA0"	3.16%	3.16%	3.16%	3.16%	3.16%	3.16%	
Additional tax effort due to CPI	521,907	174,626	696,534	702,092	160,222	862,314	1,558,848
Total Additional tax effort	735,738	246,246	981,984	989,862	227,462	1,217,325	2,199,309
Total Allowable tax effort	17,251,796	5,772,388	23,024,184	23,207,978	5,297,772	28,505,751	51,529,935

Reconciliation Tax Cap Calcs vs Tax Rate Calcs	City	County	City and County	School	State Ed Tax	School and State Ed Tax	Total
FY13 Proposed Budget	25,977,188	5,659,764	31,636,952	50,379,578	4,930,448	55,310,026	86,946,978
Less Estimated Revenues	7,681,151		7,681,151	26,728,644		26,728,644	34,409,795
Less TIF Revenues	119,225		119,225				119,225
Use of Dedicated Revenues	280,000		280,000				280,000
Use of Fund Balance	1,458,418		1,458,418				1,458,418
Additional Overlay	450,000		450,000				450,000
Net Budget	16,888,394		22,548,158	23,650,934	4,930,448	28,581,382	51,129,540
Veteran Credit Adjustment DRA 11-8-11	476,026		476,026				476,026
Totals	17,364,420	5,659,764	23,024,184	23,650,934	4,930,448	28,581,382	51,605,566

Additional Increase (Decrease)	0	(75,631)	(\$75,631)
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CITY OF ROCHESTER
FY14 Tax Cap Calculation
Chart A

	City	County	City and County	School	State Ed Tax	School and State Ed Tax	Total
FY13/TY12 Approved Tax Effort from DRA 11-13-12	17,254,015	5,601,590	22,855,605	23,575,303	4,930,448	28,505,751	51,361,356
TY12 Valuation from DRA 11-13-12	2,004,617,304	2,004,617,304	2,004,617,304	2,004,617,304	1,958,103,204	2,004,617,304	
TY12 Total Tax Rate-from DRA 11-13-12	8.610	2.790	11.400	11.760	2.520	14.280	25.680
New Construction Values							
28,830,202	28,830,202	28,830,202	28,830,202	28,830,202	28,830,202	28,830,202	
Less: Demolition	-213,391	-213,391	-213,391	-213,391	-213,391	-213,391	
Net New Construction	28,616,811	28,616,811	28,616,811	28,616,811	28,616,811	28,616,811	
Additional tax effort base due to New Construction	246,391	79,841	326,232	336,534	72,114	408,648	734,880
Consumer Price Index							
2012 CPI "CUUR0000SA0"-Actual	2.10%	2.10%	2.10%	2.10%	2.10%	2.10%	
Additional tax effort due to CPI	362,334	117,633	479,968	495,081	103,539	598,621	1,078,588
Total Additional tax effort	608,725	197,474	806,199	831,615	175,654	1,007,269	1,813,468
Total Allowable tax effort	17,862,740	5,799,064	23,661,804	24,406,918	5,106,102	29,513,020	53,174,824

Reconciliation Tax Cap Calcs vs Tax Rate Calcs	City	County	City and County	School	State Ed Tax	School and State Ed Tax	Total
FY14 Proposed Budget	27,577,094	5,739,529	33,316,623	56,473,652	4,839,669	61,313,321	94,629,944
Less Estimated Revenues	7,836,899		7,836,899	31,822,350		31,822,350	39,659,249
Less TIF Revenues	654,233		654,233				654,233
Use of Dedicated Revenues	400,000		400,000				400,000
Use of Fund Balance	1,708,418		1,708,418				1,708,418
Additional Overlay	450,000		450,000				450,000
Net Budget	17,427,544		23,167,073	24,651,302	4,839,669	29,490,971	52,658,044
Veteran Credit Adjustment DRA 11-13-12	487,741		487,741				487,741
Totals	17,915,285	5,739,529	23,654,814	24,651,302	4,839,669	29,490,971	53,145,785

Additional Increase (Decrease)	6,990	22,049	\$29,039
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