

# 2016 Apportionment

## EXHIBIT #2

### PARISH INCOME RANGES & RATES:

<i>Operating Income (Line A):</i>	<i>Rate</i>	<i># Parishes</i>
< \$50,000	9%	10
\$50,000 - \$99,999	11%	8
\$100,000 - \$149,999	12%	11
\$150,000 - \$249,999	13%	9
\$250,000 - \$499,999	14%	6
> \$500,000	15%	2
		<b>46</b>

- 2016 Apportionment based on 2014 Parish reported Operating Income
- Over 80 % of our parishes have rates from 9-13%
- Apply 5% “Cap & Floor” (limits the amount of actual increase OR decrease for any parish to no more than +/- 5%, year over year)
- Cap on “Effective Rate” = Formula Rate + 1.5%

# 2016 Apportionment

## EXHIBIT #2 (con' t.)

Parish Apportionment:	2013	2015	2014	2016	Change vs. 2015		Effective Rate	Formula Rate	Rate Diff.
	Operating Income	Final Budget 5% *	Operating Income	Budget Cap & Floor (+/-)	(\$)	(%)			
				5.0%					
Wellsville, St. John's	50,025	5,811	48,655	5,520	(291)	-5.0%	11.3%	9.0%	2.3%
Honeoye Falls, St. John's	86,921	9,662	66,579	9,179	(483)	-5.0%	13.8%	11.0%	2.8%
Canaseraga, Trinity	10,505	1,103	8,362	1,048	(55)	-5.0%	12.5%	9.0%	3.5%
Angelica, St. Paul's	10,758	1,128	7,905	1,072	(56)	-5.0%	13.6%	9.0%	4.6%

- Decreases in apportionment are limited by the “5% floor” (GREEN)
- Four parishes (ORANGE) have an “effective rate” that is more than 1.5 points higher (YELLOW) than their “formula rate”
- *Capping the maximum effective rate @ Formula Rate + 1.5 % pts. reduces apportionment for 4 parishes (VIOLET)*

Parish Apportionment:	2013	2015	2014	2016	Change vs. 2015		Effective Rate	Formula Rate	Rate Diff.
	Operating Income	Final Budget 5% *	Operating Income	Budget Cap & Floor (+/-)	(\$)	(%)			
				5.0%					
Wellsville, St. John's	50,025	5,811	48,655	5,109	(702)	-12.1%	10.5%	9.0%	1.5%
Honeoye Falls, St. John's	86,921	9,662	66,579	8,322	(1,340)	-13.9%	12.5%	11.0%	1.5%
Canaseraga, Trinity	10,505	1,103	8,362	878	(225)	-20.4%	10.5%	9.0%	1.5%
Angelica, St. Paul's	10,758	1,128	7,905	830	(298)	-26.4%	10.5%	9.0%	1.5%

# 2016 Apportionment

## EXHIBIT #3

YEAR	Parish Operating Income	Growth (%)	Parish Apportionment	Average Rate
2009	\$7,407,132	-2%	\$898,595	12.1%
2010	\$7,223,326	-2%	\$970,609	13.4%
2011	\$7,263,938	1%	\$1,016,685	14.0%
2012	\$7,440,889	2%	\$1,014,981	13.6%
2013	\$7,611,352	2%	\$1,008,258	13.2%
2014	\$7,593,055	0%	\$991,082	13.1%
2015	\$7,593,055	0%	\$971,203	12.8%
<b>2016</b>	<b>\$7,593,055</b>	<b>0%</b>	<b>\$975,176</b>	<b>12.8%</b>

**Operating Income & Apportionments are flat vs. 2015**

### **ASSUMPTIONS:**

- No change in future Parish Operating Income
- Maintain current income ranges, rates & “caps”