

**ST. CHARLES PARISH**  
**AD VALOREM TAX**  
**MILLAGE RATE COMPARISON SCHEDULE**

AREA/TAXING DISTRICT/Tax Roll	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2013/ 2014
<i>PARISHWIDE:</i>												
General Fund	3.28	3.28	3.28	3.28	3.28	3.17	3.21	3.21	3.21	3.17	3.17	-
Road Lighting	1.38	1.38	1.38	1.48	1.48	1.43	1.45	1.45	1.45	1.43	1.43	-
Library M & O	4.90	4.90	4.90	4.90	4.90	4.45	4.79	4.79	4.50	4.45	4.45	-
Road Maintenance	5.96	5.96	5.96	5.96	5.96	5.94	5.83	5.96	5.96	5.94	5.94	-
Recreation	2.97	2.97	2.97	2.97	2.97	2.97	2.96	2.96	2.96	2.97	2.97	-
Mosquito Control	0.61	0.71	0.71	0.91	1.10	1.10	1.08	1.08	1.08	1.10	1.10	-
Council on Aging	0.98	0.98	0.98	0.98	0.98	0.96	0.97	0.97	0.97	0.96	0.96	-
Fire Protection	1.58	1.58	1.58	1.58	1.58	1.53	1.54	1.55	1.55	1.53	1.53	-
E-911 Emergency System	1.00	1.00	1.00	1.00	1.00	0.99	0.98	0.98	1.00	0.99	0.99	-
Health Unit	0.65	0.65	0.65	0.65	0.65	0.64	0.64	0.65	0.65	0.64	0.64	-
Courthouse Bonds	-	-	-	-	-	-						-
Library Bonds	-	-	-	-	-	-						-
Sewer Bonds	4.81	4.13	3.84	3.41	3.16	2.98	2.95	2.95	2.95	2.83	2.60	(0.23)
E-911 Telephone System Bonds	0.20	0.20	0.19	0.16	0.12	-						
Fire Protection Bonds	0.46	0.46	0.31	-	-							
<b>TOTAL PARISHWIDE</b>	<b>28.78</b>	<b>28.20</b>	<b>27.75</b>	<b>27.28</b>	<b>27.18</b>	<b>26.16</b>	<b>26.40</b>	<b>26.55</b>	<b>26.28</b>	<b>26.01</b>	<b>25.78</b>	<b>(0.23)</b>
<i>Increase/(Decrease over Prior Year)</i>	<b>(1.86)</b>	<b>(0.58)</b>	<b>(0.45)</b>	<b>(0.47)</b>	<b>(0.10)</b>	<b>(1.02)</b>	<b>0.24</b>	<b>0.15</b>	<b>(0.27)</b>	<b>(0.27)</b>	<b>(0.23)</b>	

**ST. CHARLES PARISH**  
**Advalorem Millage Rates Net Revenue Comparison**  
**2013 Assessment**

AREA/TAXING DISTRICT	2013 Adjusted	Estimated 2013 Net Revenue
<i>PARISHWIDE:</i>		
General Fund	3.17	3,518,126.89
Road Lighting	1.43	1,587,041.47
Library M & O	4.45	4,938,695.47
Road Maintenance	5.94	6,592,326.09
Recreation	2.97	3,296,163.05
Mosquito Control	1.10	1,220,801.13
Council on Aging	0.96	1,065,426.44
Fire Protection	1.53	1,698,023.39
E-911 Emergency System	0.99	1,098,721.02
Health Unit	0.64	710,284.29
Sewer Bonds	2.60	2,885,529.94
<i>TOTAL PARISHWIDE</i>	25.78	28,611,139.18

Savings from Sewer Bond Reduction of 2.83 mills to 2.60 mills

255,258.42

## 2013 TAX ROLL - ESTIMATE

	Parish Wide	Parish Wide w/o Adjustments
2013 Tax Roll	1,204,804,549	1,204,804,549
Less: Public Utility Adjustments - Waterford 3-Entergy (WB)		
Less: Estimated Public Util. & Commercial Adj.	(5,000,000)	-
<b>Estimated 2013 Tax Roll (Gross)</b>	<b>1,199,804,549</b>	<b>1,204,804,549</b>
<b>Gross per Mill</b>	<b>\$1,199,805</b>	<b>\$1,204,805</b>
2013 Ad Valorem Net of Retirement (3.5%)	-\$41,993	-\$42,168
and Uncollectible (4%) - Rounded	-\$47,992	-\$48,192
<b>Net per Mill</b>	<b>\$1,109,819</b>	<b>\$1,114,444</b>

**2014 Revenue Estimate = Estimated 2013 Tax Roll (Gross) X Millage Rate X .96**

**2014 Retirement Estimate = Estimated 2013 Tax Roll (Gross) X Millage Rate X .035**

**AD VALOREM TAX MILLAGE ADJUSTMENT FORM****FUND: 207 SEWER GENERAL OBLIGATION**

	<u>2003</u> <u>Refunding</u>	<u>DEQ</u>	<u>TOTAL</u>
2012 Debt Service - Interest	276,247	334,983	611,230
2012 Debt Service - Principal	2,290,000	0	2,290,000
PLUS: *Misc. Paying Agent & Administrative Fees	600	0	600
Sub-Total	2,566,847	334,983	2,901,830
LESS: 2012 Interest Earnings ( 0.3% X FB )	(8,742)	0	(8,742)
LESS: 2012 Interest Earnings ( 0.3% X FB )	0	(1,853)	(1,853)
Sub-Total	2,558,105	333,130	2,891,235
Plus: Increase to Fund Balance			0
Less: Fund Balance Draw Down	(7,500)	(2,500)	(10,000)
<b>Net Ad Valorem Taxes Needed</b>	<b><u>2,550,605</u></b>	<b><u>330,630</u></b>	<b><u>2,881,235</u></b>
Net Taxes Needed	2,550,605	330,630	2,881,235
Net Collected Per Mill	1,109,819	1,109,819	1,109,819
<b>= Mills</b>	<b>2.30</b>	<b>0.30</b>	<b>2.60</b>

**Mills to Levy for the 2013 Tax Roll 2014 Budget****2.60****FISCAL YEAR 2014 PROJECTION - FUND 207****ASSUMING 2013 TAX ROLL LEVY OF 2.83 MILLS**

	<u>2003</u> <u>Refunding</u>	<u>DEQ</u>	<u>TOTAL</u>
<i>Fund Balance Estimate @ 1/1/13</i>	2,914,008	617,541	3,531,549
Net Ad Valorem Tax 2013	2,550,605	330,630	2,881,235
Interest on Investments	8,742	1,853	10,595
Bond Maturity Payments	(2,566,247)	(334,983)	(2,901,230)
*Misc. Paying Agent & Admin. Fees	(43,040)	0	(43,040)
<i>Fund Balance Estimate @ 12/31/13</i>	2,864,068	615,041	3,479,109

\* Note: Retirement System Deduction not Included because Ad Valorem Is net of Deduction.

*David Wolfe's Rule of Thumb - Surplus after 9/1 payment should be 1/2 of next years March & September payments combined in case of industry taxes being paid under protest & not available for Debt Service.*

# SEWER GENERAL OBLIGATION BOND SINKING

## FUND NUMBER: 207

Description	2013 Budget 2003 Refunding Issue	2013 Budget DEQ Portion	2013 Budget TOTAL Fund 207
<b>FUND BALANCE</b>	<b>2,918,224</b>	<b>418,864</b>	<b>3,337,088</b>
<i>(obtained from '12 fund analysis)</i>			
<b>REVENUES:</b>			
Ad Valorem Taxes <i>(to date 7/10/13)</i>	2,690,177	550,500	3,240,677
Interest Earnings <i>2012 actual</i>	4,930	714	5,644
<b>TOTAL REVENUES</b>	<b>2,695,107</b>	<b>551,214</b>	<b>3,246,321</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>5,613,331</b>	<b>970,078</b>	<b>6,583,409</b>
<b>EXPENDITURES:</b>			
<b>OPERATING SERVICES:</b>			
Debt Service - Professional Services <i>(2013 Budg</i>	150	150	300
<b>TOTAL OPERATING SERVICES</b>	<b>150</b>	<b>150</b>	<b>300</b>
<b>DEBT SERVICE:</b>			
Debt Service - Bond Principal <i>(Budget)</i>	2,290,000	-	2,290,000
Debt Service - Bond Interest <i>(2012 Actual)</i>	276,247	334,983	611,230
Debt Service - Fiscal Paying Agent <i>(Budget)</i>	600	-	600
<b>TOTAL DEBT SERVICE</b>	<b>2,566,847</b>	<b>334,983</b>	<b>2,901,830</b>
<b>INTERGOVERNMENTAL:</b>			
Debt Service - Expense of Bond Sale	42,440	-	-
Debt Service - Ad Val Tax Ded - Sheriff <i>(Actual) 2012</i>	89,723	17,377	107,100
Debt Service - Cost of Ad Valorem Tax Coll.	163	27	190
<b>TOTAL INTERGOVERNMENTAL</b>	<b>132,326</b>	<b>17,404</b>	<b>107,290</b>
<b>TRANSFERS:</b>			
Transfer to General Fund - Indirect Cost	-	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,699,323</b>	<b>352,537</b>	<b>3,009,420</b>
<b>ENDING FUND BALANCE</b>	<b>2,914,008</b>	<b>617,541</b>	<b>3,573,989</b>