

2018 ADVAL council update  
**ST. CHARLES PARISH**  
**AD VALOREM TAX**  
**MILLAGE RATE COMPARISON SCHEDULE**

AREA/TAXING DISTRICT/Tax Roll	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2017/ 2018
<i>PARISHWIDE:</i>												
General Fund	3.17	3.21	3.21	3.21	3.17	3.17	3.17	3.17	3.17	3.17	3.17	-
Levees								4.00	4.07	4.07	4.07	-
ARC								0.70	0.70	0.67	0.67	-
Road Lighting	1.01	1.45	1.45	1.45	1.43	1.43	1.43	1.03	1.03	1.01	1.01	-
Library M & O	4.35	4.79	4.79	4.50	4.45	4.45	4.45	4.45	4.45	4.35	4.35	-
Road Maintenance	5.90	5.83	5.96	5.96	5.94	5.94	5.94	5.94	6.04	5.90	5.90	-
Recreation	2.96	2.96	2.96	2.96	2.97	2.97	2.97	2.97	3.02	2.96	2.96	-
Mosquito Control	1.08	1.08	1.08	1.08	1.10	1.10	1.10	1.10	1.10	1.08	1.08	-
Council on Aging	0.96	0.97	0.97	0.97	0.96	0.96	0.96	0.96	0.96	0.96	0.96	-
Fire Protection	1.45	1.54	1.55	1.55	1.53	1.53	1.53	1.53	1.53	1.45	1.45	-
E-911 Emergency System	0.97	0.98	0.98	1.00	0.99	0.99	0.99	0.99	0.99	0.97	0.97	-
Health Unit	0.61	0.64	0.65	0.65	0.64	0.64	0.64	0.64	0.64	0.61	0.61	-
Wastewater Facility									1.09	1.09	1.64	0.55
Sewer Bonds	2.98	2.95	2.95	2.95	2.83	2.60	2.20	2.20	1.11	1.11	0.56	(0.55)
<b>TOTAL PARISHWIDE</b>	<b>25.44</b>	<b>26.40</b>	<b>26.55</b>	<b>26.28</b>	<b>26.01</b>	<b>25.78</b>	<b>25.38</b>	<b>29.68</b>	<b>29.90</b>	<b>29.40</b>	<b>29.40</b>	<b>-</b>
<i>Increase/(Decrease over Prior Year)</i>	<i>(1.74)</i>	0.96	0.15	<i>(0.27)</i>	<i>(0.27)</i>	<i>(0.23)</i>	<i>(0.63)</i>	4.30	0.22	<i>(0.50)</i>	0.00	

**ST. CHARLES PARISH**  
**Advalorem Millage Rates Gross Revenue Comparison**  
**2018 Assessment**

AREA/TAXING DISTRICT	2018 Adjusted	Estimated 2019 Gross Revenue	2017 Actual	2017 Actual Gross Revenue	Estimated Change in Revenue
<i>PARISHWIDE:</i>					
General Fund	3.17	4,361,859.28	3.17	3,914,395.00	447,464.28
Levees	4.07	5,600,242.05	4.07	5,023,459.00	576,783.05
Road Lighting	1.01	1,389,740.66	1.01	1,268,776.00	120,964.66
Library M & O	4.35	5,985,516.68	4.35	5,494,881.00	490,635.68
Road Maintenance	5.90	8,118,287.00	5.90	7,458,061.00	660,226.00
Recreation	2.96	4,072,903.31	2.96	3,729,027.00	343,876.31
Mosquito Control	1.08	1,486,059.31	1.08	1,358,286.00	127,773.31
Council on Aging	0.96	1,320,941.61	0.96	1,146,298.87	174,642.74
Fire Protection	1.45	1,995,172.23	1.45	1,826,915.00	168,257.23
E-911 Emergency System	0.97	1,334,701.42	0.97	1,222,451.00	112,250.42
Health Unit	0.61	839,348.32	0.61	764,197.00	75,151.32
ARC	0.67	921,907.17	0.67	835,473.00	86,434.17
WASTEWATER FACILITY	1.64	2,256,608.59	1.09	1,344,340.00	912,268.59
Sewer Bonds	0.56	770,549.27	1.11	1,372,232.00	(601,682.73)
<b>TOTAL PARISHWIDE</b>	<b>29.40</b>	<b>40,453,836.90</b>	<b>29.40</b>	<b>36,758,791.87</b>	<b>3,695,045.03</b>

# 2018 TAX ROLL - ESTIMATE

	<u>Parish Wide</u>
2018 Tax Roll	<u>1,375,980,847</u>
<b>Estimated 2018 Tax Roll (Gross)</b>	<b><u><u>1,375,980,847</u></u></b>
<b>Gross per Mill</b>	<b>\$1,375,981</b>
2018 Ad Valorem Net of Retirement (3.5%)	-\$48,159
and Uncollectible (4%) - Rounded	-\$55,039
<b>Net per Mill</b>	<b>\$1,272,782</b>

**2019 Revenue Estimate = Estimated 2018 Tax Roll (Gross) X Millage Rate X .96**

**2019 Retirement Estimate = Estimated 2018 Tax Roll (Gross) X Millage Rate X .035**

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

	<u>2012</u> <u>Refunding</u>	<u>DEQ</u>	<u>TOTAL</u>
2019 Debt Service - Interest	10,718	0	10,718
2019 Debt Service - Principal	1,165,000	0	1,165,000
PLUS: *Misc. Paying Agent & Administrative Fees	600	0	600
Sub-Total	1,176,318	0	1,176,318
LESS: 2018 Interest Earnings (1.85% X FB )	7,537	0	7,537
LESS: 2018 Interest Earnings ( 1.85% X FB )	0	0	0
Sub-Total	1,183,855	0	1,183,855
Plus: Increase to Fund Balance			0
Less: Fund Balance Draw Down	(420,000)	0	(420,000)
<b>Gross Ad Valorem Taxes Needed</b>	<b>763,855</b>	<b>0</b>	<b>763,855</b>
Gross Taxes Needed	763,855	0	763,855
Gross Collected Per Mill	1,375,981	1,375,981	1,375,981
<b>= Mills</b>	<b>0.56</b>	<b>0.00</b>	<b>0.56</b>

Mills to Levy for the 2018 Tax Roll for 2019 Budget

0.56

**FISCAL YEAR 2018 PROJECTION - FUND 207****ASSUMING 2017 TAX ROLL LEVY OF 1.11 MILLS**

	<u>2012</u> <u>Refunding</u>	<u>DEQ</u>	<u>TOTAL</u>
<i>Fund Balance Estimate @ 1/1/18</i>	407,430	0	407,430
Gross Ad Valorem Tax 2018	770,549		770,549
Interest on Investments	7,537		7,537
Bond Maturity Payments	(1,165,000)		(1,165,000)
Bond Interest Payments	(10,718)		(10,718)
*Misc. Paying Agent & Admin. Fees	(600)		(600)
<i>Fund Balance Estimate @ 12/31/19</i>	9,199	0	9,199

\* 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.*

# WER GENERAL OBLIGATION BOND SINKING

## FUND NUMBER: 207

Description	2018 Budget 2012 Refunding Refunding Issue
<b>FUND BALANCE</b> <i>(obtained from '17 fund analysis)</i>	<b>409,654</b>
<b>REVENUES:</b>	
Ad Valorem Taxes <i>(to date 5/24/18)</i>	1,402,568
Interest Earnings <i>2018 actual</i>	3,704
<b>TOTAL REVENUES</b>	<b>1,406,272</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>1,815,926</b>
<b>EXPENDITURES:</b>	
<b>OPERATING SERVICES:</b>	
Debt Service - Professional Services <i>(2018 Budget)</i>	100
<b>TOTAL OPERATING SERVICES</b>	<b>100</b>
<b>DEBT SERVICE:</b>	
Debt Service - Bond Principal <i>(Budget)</i>	1,325,000
Debt Service - Defeasance Payment	-
Debt Service - Bond Interest <i>(2018 Budget)</i>	33,626
Debt Service - Fiscal Paying Agent <i>(Budget)</i>	600
<b>TOTAL DEBT SERVICE</b>	<b>1,359,226</b>
<b>INTERGOVERNMENTAL:</b>	
Debt Service - Ad Val Tax Ded - Sheriff <i>(Actual) 2018</i>	46,670
Debt Service - Cost of Ad Valorem Tax Coll. <i>(Budget)</i>	2,500
<b>TOTAL INTERGOVERNMENTAL</b>	<b>49,170</b>
<b>TRANSFERS:</b>	
Transfer to General Fund - Indirect Cost	-
<b>TOTAL TRANSFERS</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,408,496</b>
<b>ENDING FUND BALANCE</b>	<b>407,430</b>