

ST. CHARLES PARISH
AD VALOREM TAX
MILLAGE RATE COMPARISON SCHEDULE

AREA/TAXING DISTRICT/Tax Roll	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2016/ 2017
<i>PARISHWIDE:</i>												
General Fund	3.28	3.17	3.21	3.21	3.21	3.17	3.17	3.17	3.17	3.17	3.17	-
Levees									4.00	4.07	4.07	-
ARC									0.70	0.70	0.67	(0.03)
Road Lighting	1.48	1.01	1.45	1.45	1.45	1.43	1.43	1.43	1.03	1.03	1.01	(0.02)
Library M & O	4.90	4.35	4.79	4.79	4.50	4.45	4.45	4.45	4.45	4.45	4.35	(0.10)
Road Maintenance	5.96	5.90	5.83	5.96	5.96	5.94	5.94	5.94	5.94	6.04	5.90	(0.14)
Recreation	2.97	2.96	2.96	2.96	2.96	2.97	2.97	2.97	2.97	3.02	2.96	(0.06)
Mosquito Control	1.10	1.08	1.08	1.08	1.08	1.10	1.10	1.10	1.10	1.10	1.08	(0.02)
Council on Aging	0.98	0.96	0.97	0.97	0.97	0.96	0.96	0.96	0.96	0.96	0.96	-
Fire Protection	1.58	1.45	1.54	1.55	1.55	1.53	1.53	1.53	1.53	1.53	1.45	(0.08)
E-911 Emergency System	1.00	0.97	0.98	0.98	1.00	0.99	0.99	0.99	0.99	0.99	0.97	(0.02)
Health Unit	0.65	0.61	0.64	0.65	0.65	0.64	0.64	0.64	0.64	0.64	0.61	(0.03)
Wastewater Facility										1.09	1.09	-
Sewer Bonds	3.16	2.98	2.95	2.95	2.95	2.83	2.60	2.20	2.20	1.11	1.11	-
TOTAL PARISHWIDE	27.18	25.44	26.40	26.55	26.28	26.01	25.78	25.38	29.68	29.90	29.40	(0.50)
<i>Increase/(Decrease over Prior Year)</i>	<i>(0.10)</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>	

ST. CHARLES PARISH
Advalorem Millage Rates Gross Revenue Comparison
2017 Assessment

AREA/TAXING DISTRICT	2017 Adjusted	Estimated 2018 Gross Revenue	2016 Actual	2017 Actual Gross Revenue	Estimated Change in Revenue
<i>PARISHWIDE:</i>					
General Fund	3.17	4,025,813.02	3.17	3,909,223.00	116,590.02
Levees	4.07	5,168,788.32	4.07	5,017,988.00	150,800.32
Road Lighting	1.01	1,282,672.29	1.03	1,267,011.00	15,661.29
Library M & O	4.35	5,524,380.64	4.45	5,487,717.00	36,663.64
Road Maintenance	5.90	7,492,838.11	6.04	7,448,404.00	44,434.11
Recreation	2.96	3,759,118.78	3.02	3,724,199.00	34,919.78
Mosquito Control	1.08	1,371,570.37	1.10	1,356,516.00	15,054.37
Council on Aging	0.96	1,219,173.66	0.96	1,149,000.00	70,173.66
Fire Protection	1.45	1,841,460.21	1.53	1,824,452.00	17,008.21
E-911 Emergency System	0.97	1,231,873.38	0.99	1,220,858.00	11,015.38
Health Unit	0.61	774,683.26	0.64	763,167.00	11,516.26
ARC	0.67	850,881.62	0.70	834,528.00	16,353.62
WASTEWATER FACILITY	1.09	1,384,270.09	1.09	1,343,258.00	41,012.09
Sewer Bonds	1.11	1,409,669.54	1.11	1,419,744.00	(10,074.46)
TOTAL PARISHWIDE	29.40	37,337,193.29	29.90	36,766,065.00	571,128.29

2017 TAX ROLL - ESTIMATE

	<u>Parish Wide</u>
2017 Tax Roll	<u>1,269,972,561</u>
Estimated 2015 Tax Roll (Gross)	<u>1,269,972,561</u>
Gross per Mill	\$1,269,973
2017 Ad Valorem Net of Retirement (3.5%)	-\$44,449
and Uncollectible (4%) - Rounded	-\$50,799
Net per Mill	\$1,174,725

2018 Revenue Estimate = Estimated 2017 Tax Roll (Gross) X Millage Rate X .96

2018 Retirement Estimate = Estimated 2017 Tax Roll (Gross) X Millage Rate X .035

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

	<u>2012 Refunding</u>	<u>DEQ</u>	<u>TOTAL</u>
2018 Debt Service - Interest	33,626	0	33,626
2018 Debt Service - Principal	1,325,000	0	1,325,000
PLUS: *Misc. Paying Agent & Administrative Fees	600	0	600
Sub-Total	1,359,226	0	1,359,226
LESS: 2017 Interest Earnings (0.15% X FB)	715	0	715
LESS: 2017 Interest Earnings (0.15% X FB)	0	0	0
Sub-Total	1,359,941	0	1,359,941
Plus: Increase to Fund Balance			0
Less: Fund Balance Draw Down	(60,000)	0	(60,000)
Net Ad Valorem Taxes Needed	1,299,941	0	1,299,941
Net Taxes Needed	1,299,941	0	1,299,941
Net Collected Per Mill	1,174,725	1,174,725	1,174,725
= Mills	1.11	0.00	1.11

Mills to Levy for the 2017 Tax Roll for 2018 Budget**1.11****FISCAL YEAR 2018 PROJECTION - FUND 207****ASSUMING 2017 TAX ROLL LEVY OF 1.11 MILLS**

	<u>2012 Refunding</u>	<u>DEQ</u>	<u>TOTAL</u>
<i>Fund Balance Estimate @ 1/1/17</i>	476,828	0	476,828
Net Ad Valorem Tax 2017	1,409,670		1,409,670
Interest on Investments	715		715
Bond Maturity Payments	(1,295,000)		(1,295,000)
*Misc. Paying Agent & Admin. Fees	(600)		(600)
<i>Fund Balance Estimate @ 12/31/16</i>	591,613	0	591,613

* 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	2017 Budget 2012 Refunding Refunding Issue
FUND BALANCE	431,498
<i>(obtained from '16 fund analysis)</i>	
REVENUES:	
Ad Valorem Taxes <i>(to date 5/24/17)</i>	1,419,060
Interest Earnings <i>2017 actual</i>	2,016
TOTAL REVENUES	1,421,076
 TOTAL MEANS OF FINANCING	 1,852,574
 EXPENDITURES:	
OPERATING SERVICES:	
Debt Service - Professional Services <i>(2017 Budget)</i>	100
TOTAL OPERATING SERVICES	100
 DEBT SERVICE:	
Debt Service - Bond Principal <i>(Budget)</i>	1,295,000
Debt Service - Defeasance Payment	-
Debt Service - Bond Interest <i>(2017 Actual)</i>	34,822
Debt Service - Fiscal Paying Agent <i>(Budget)</i>	600
TOTAL DEBT SERVICE	1,330,422
 INTERGOVERNMENTAL:	
Debt Service - Ad Val Tax Ded - Sheriff <i>(Actual) 2017</i>	45,224
Debt Service - Cost of Ad Valorem Tax Coll. <i>(Budget)</i>	-
TOTAL INTERGOVERNMENTAL	45,224
 TRANSFERS:	
Transfer to General Fund - Indirect Cost	-
TOTAL TRANSFERS	-
 TOTAL EXPENDITURES	 1,375,746
 ENDING FUND BALANCE	 476,828