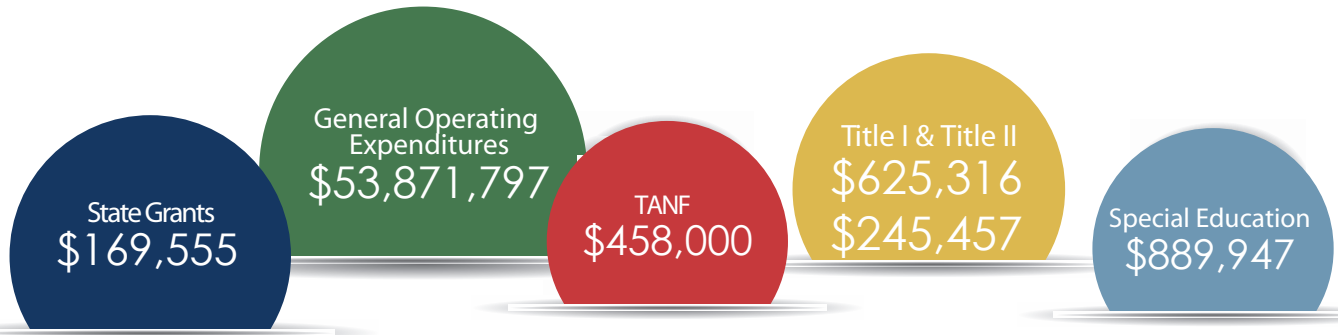


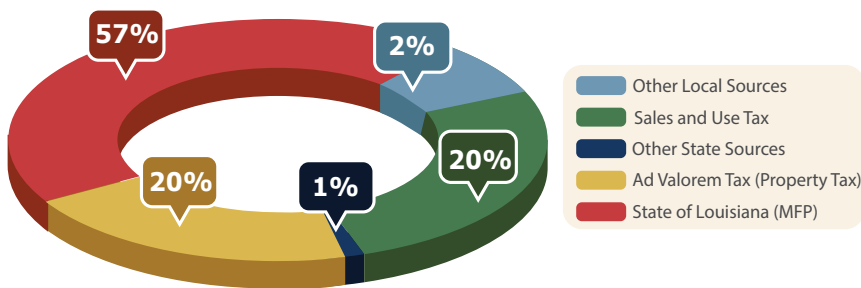
ZACHARY COMMUNITY SCHOOL DISTRICT

FISCAL RESOURCES

REVENUES FY2018



REVENUES BY SOURCE



ZCSD FUND BALANCE

\$19,495,724

As of 6/30/2018

PROPERTY TAX BREAKDOWN

CONSTITUTIONAL

5 MILLS

Constitutional tax is authorized by the Louisiana State legislature and may be used for the general operation of the school board.

DEBT SERVICE

36 MILLS

Debt service is assessed for the retirement of the general obligation bonds used to finance the district's \$129 million construction program. The public votes to authorize the sale of bonds and the millage rate is set based on the revenue required to retire annual land debt.



RENEWABLE

38.2 MILLS

Authorized by a vote of the Zachary taxpayers, the renewable tax is used for the general operation of the school board. This rate remains at the same level as prior to the formation of the independent school district and must be renewed every 10 years.

SALES TAX

The Zachary Community School District collects 2¢ sales tax, with only a 1¢ sales tax on food and drugs.



MINIMUM FOUNDATION PROGRAM

Louisiana annually adopts a formula to allocate funding for education to school districts.

\$32,211,578 Unrestricted

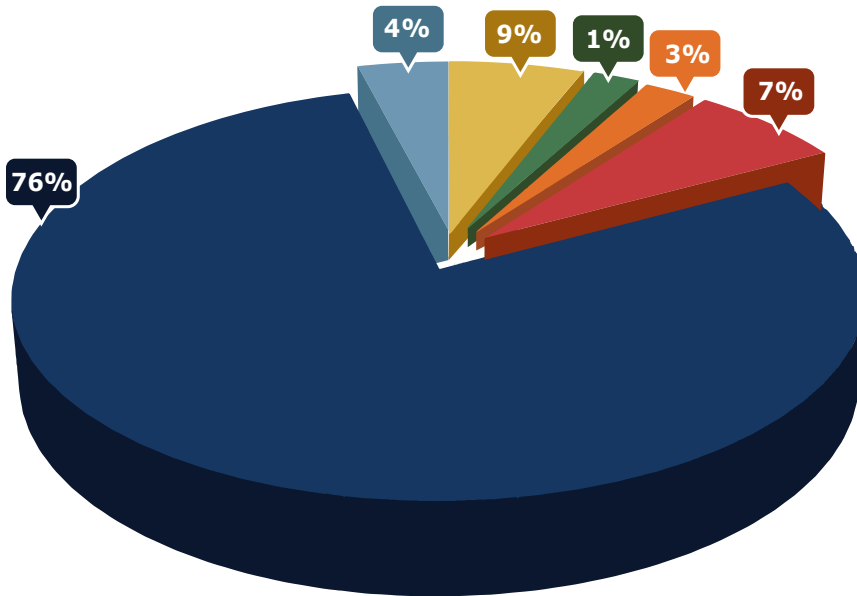


ZACHARY COMMUNITY SCHOOL DISTRICT

FISCAL RESOURCES

EXPENDITURES FY2018

EXPENDITURES



RETIREE
HEALTHCARE &
LIFE INSURANCE

**Employer Share
\$1,074,731**

- Salaries & Benefits
- Transportation
- Maintenance
- Other
- Technology
- Utilities

EMPLOYEE RETIREMENT

Retirement System	Employee Share	ZCSD Employer Share
Teacher's Retirement System of Louisiana	8%	26.6% (\$6,920,140)
Louisiana School Employees' Retirement System	8%	27.6% (\$274,823)
Louisiana State Employees	8%	37.9% (\$23,355)

For More Information, Contact:

John Musso, Business Manager
john.musso@zacharyschools.org