

# Alternative Funding for Schools



**1% County School Facilities Sales Tax**

**Aviston Elementary District #21**

# What is the County School Facilities Sales Tax?



The County School Facilities Sales Tax is a 1% sales tax on everything in the municipal and county sales tax base EXCEPT for:

- Cars, Trucks, ATVs
- Boats & RVs
- Mobile Homes
- Unprepared Food
- Drugs (including over-the-counter and vitamins)
- Farm Equipment and Parts
- Farm Inputs
- Services

If it is not currently taxed, it would not be taxed.

# Real World Examples



This applies only to purchases made in Clinton County.

- Get a haircut = no increase
- Purchase \$40.00 in medicine = no increase
- Purchase \$100.00 of grocery food = no increase
- Purchase a \$25,000 car/truck = no increase
- Purchase a \$75,000 tractor = no increase
- Purchase \$7.00 of fast food = 7 cents
- Purchase a \$70.00 pair of shoes = 70 cents
- Purchase a \$450.00 TV = \$4.50

# How does the sales tax work?



- The money collected through this tax is distributed monthly by the Regional Office of Education to schools with students that live in Clinton County.
- The amount each school receives is per pupil based on enrollment.
  - Based on 2021 sales figures, the 1 Cent Sales tax would have generated \$4.7 million total for Clinton County schools which equates to about \$910 per student.
  - Aviston Elementary School would have received approximately \$318,451.

# If Passed:



Aviston Elementary SD #21 plans to allocate the funds to:

- HVAC updates to 20+ year old units
- Improving playground with more equipment and safety surfacing
- Repainting and updating classrooms to address modern classroom needs (ex. technology storage and flexible student work areas)
- Paying bond principal which will lower the district's tax rate for our taxpayers
- Complete other building and grounds projects thus limiting the need to borrow money at the taxpayers' expense = property tax relief

# Did you know?



- Centralia Walmart is in Clinton County, so our schools would benefit from purchases made at that location by customers that are largely not from Clinton County.
- 1.5 to 2.5 million people visit Carlyle every year with a large draw being people from outside of Clinton County visiting the lake. Income generated from the purchases made by these visitors would benefit our school.
- Over 50% of Illinois counties already charge this tax. If you are making purchases in other counties, there is a good chance you are already paying this tax and do not realize it.

# Did you know?



## Most recent data posted to the ISBE website from FY 21

Out of 851 school districts statewide:

- The average operational expense per pupil per district was \$14,786.33.
- Aviston District #21's operational expense per pupil was \$6,502.63.
- AGS had the **lowest** operational expense per pupil out of 851 school districts.
- AGS is consistently the lowest or among the lowest five OEPP in the entire state!

**This indicates we are fiscally responsible school district.**

# Carry the Burden vs. Share the Burden



- Just like our homes, schools will always have repairs, maintenance, and upgrades that need to be made only on a much larger scale.
  - AGS FY23 Budgeted Building Fund Revenue = \$176,079
  - AGS FY 23 Budgeted Building Fund Expenses = \$148,600
  - AGS FY 23 Budgeted Building Fund Balance = \$27,479
- Due to limited funding, the only way to fund large scale projects is to borrow the money at the taxpayers' expense.
- Now, the community taxpayers carry the entire burden.
- With approval of the County Schools Sales Tax we would share the burden with people who live outside of Clinton County but make purchases in Clinton County.



# In Conclusion



Aviston Elementary School has consistently provided a top-tier education to students and is a source of pride to the community. Our community growth creates a need for expanding and improving the current school facilities.

The 1% sales tax is a revenue source that will provide significant sustainable funds from a source that provides financial relief to the property owners in the district.