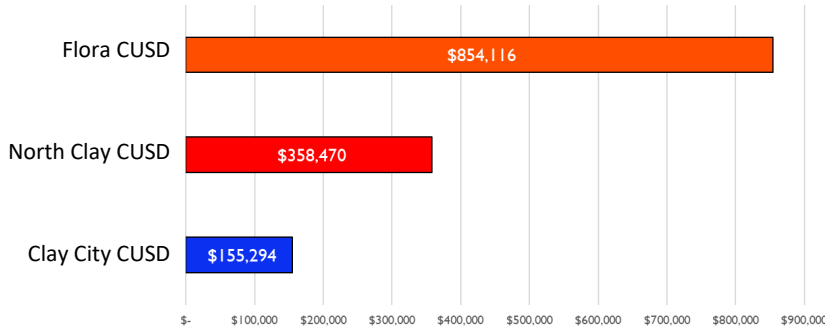


# Benefits

## Revenues for the Clay County School Districts:

Estimated 1% CSFT Revenue



## Flora plans to have a tax abatement:



\$100k Home



\$92/Year



\$200k Home



\$204/Year



\$300k Home



\$316/Year

\*Flora CUSD 35 example assumes the District commits roughly half of its 1% CSFT proceeds towards property tax abatement. ~0.34 reduction in tax rate.



PI 0-87\*\*



\$1.29/Acre Per Year



PI 88-106\*\*



\$1.50/Acre Per Year



PI 106-130\*\*



\$2.17/Acre Per Year

# Ballot Question

## What you will see on your ballot:

Shall a retailers' occupation tax and a service occupation tax (commonly referred to as a "sales tax") be imposed in the County of Clay, Illinois, at a rate of 1.00% to be used exclusively for school facility purposes, school resource officers, and mental health professionals?"

Please **VOTE** on April 1



# 1% County Facilities Tax



Clay City CUSD 10



Flora CUSD 35



North Clay CUSD 25

## What is the County School Facilities Tax?

The County School Facilities Tax (CSFT) is a retail tax on goods (not services) purchased within the County.

The proceeds of the tax are distributed to local schools and may be used exclusively for facility needs, school resource officers, or mental health professionals.

### WHAT IS TAXED?

CSFT is a general merchandising tax that applies to most goods sold within the County. Primary sources of revenue generation include:

- ⇒ Restaurants
- ⇒ Gasoline
- ⇒ Department Stores (clothing apparel, home furnishings, sporting goods, etc.)
- ⇒ Convenience Stores (prepared foods, alcohol)
- ⇒ Online Purchases

### WHAT IS NOT TAXED?

- ⇒ Services
- ⇒ Cars, Trucks, ATVs
- ⇒ Boats and RVs
- ⇒ Mobile Homes
- ⇒ Groceries (unprepared foods)
- ⇒ Medicine
- ⇒ Farm Equipment, Parts, and Inputs (seed, fertilizer, etc.)
- ⇒ Aviation Fuel (unless revenue is expended for airport-related purposes.)

### WHO WOULD PAY FOR THE TAX?

- ⇒ Clay County Residents shopping within the County
- ⇒ Non-Residents shopping within the County

## Where does my money go?

### WHAT HAPPENS WITH THE REVENUE?

The revenue is divided up among the school districts with students residing in the County based on their enrollment. For school districts whose borders span multiple counties, they only get credit for students who reside in Clay County.

### WHAT IS THE REVENUE USED FOR?

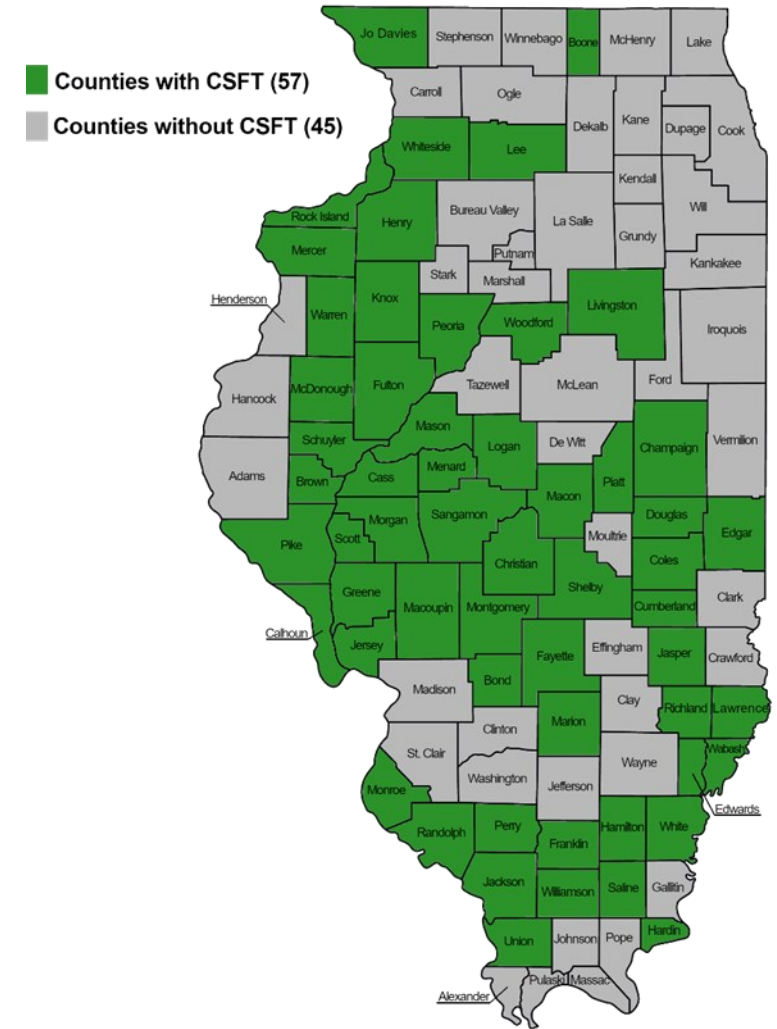
The tax can only be used for the following purposes:

- ⇒ School Facilities Purposes
  - New building and construction and/or acquisition
  - Land purchases and site preparations
  - Existing facility additions and renovations
  - Demolitions and asbestos abatement
  - Fire prevention and safety
  - Disabled accessibility
  - Energy efficiency
  - Athletic facility upgrades
- ⇒ Debt Issued for School Facilities Purposes
- ⇒ School Resource Officers

### HOW WOULD FLORA USE THE MONEY?

- ⇒ **Addition of a second school resource officer**
- ⇒ **Expanding mental health services to our students**
- ⇒ **Lowering the Levy to lessen the property tax rate for the elementary school bond**
- ⇒ **Maintain/Repair our current facilities**
- ⇒ **Repair/Maintenance/Renovation/Addition of facilities and grounds**

## Which counties have the tax?



Over half of the counties in Illinois currently have the tax.

**South Central Illinois residents are already paying this tax when traveling and making purchases in Olney, Salem, Lawrenceville, Newton, and Vandalia.**