



# Auburn Community Unit District No. 10



Amy Donaldson, ES Principal  
Telephone 438-6916

Matt Grimm, MS Principal  
Telephone 438-6919

Mark Dudley, JH Principal  
Telephone 628-3414

606 North Street  
Auburn, Illinois 62615  
**Darren Root, Superintendent**  
**Telephone 217-438-6164**  
**Fax 217-438-6483**

Nathan Essex, HS Principal  
Telephone 438-6817

Michelle Reiss, Assistant Principal  
Telephone 438-6817

Dave Bates, Athletic Director  
Telephone 438-6549

## FROM THE DESK OF THE SUPERINTENDENT:

Everyone is aware that the State of Illinois and the public schools that depend on State funding are currently navigating through a financial crisis. What does it all mean for us?

The State of Illinois bases the funding of the local public school systems on local property taxes. Since every community's local property taxes are different, Illinois attempts to make sure that every child gets the same education despite a community's local resources. To even the playing field between those communities with more local resource and those with less, the difference is given to schools in the form of General State Aid. This is the most fundamental principle of Illinois school finance.

In our case, only 27.8% of our revenue is produced through local property taxes. We receive 10% of our revenue from Federal grant money which is tagged for specific expenditures. The rest comes from the State in the form of aid and grants. Auburn has the lowest local tax rate in Sangamon County. As you know, the State is broke and is not paying their full obligations to school districts. We count on the State for 57.2% of our total revenue. This includes General State Aid and other State revenues such as grants.

We are so reliant on the State to make-up the difference in funding because we cannot generate the financial resources locally in our Equalized Assessed Value (EAV) to meet the cost of what it takes to educate a student in our district. The property tax bill for your house is directly tied to the EAV (Equalized Assessed Valuation = 33.3 of total property value) of your property. Farmland, however; is based on a formula that includes production. Be sure to thank our farmers and landowners (regardless if they have kids in school or not) for shouldering a heavy tax load in educating our youth.

Last year the State prorated General State Aid payments at 95.04%, costing us \$273,358. This year General State Aid is prorated at 89.17% which is costing our district \$577,282 this year. The formula that was originally designed to create equalities in the funding of education has created inequalities. We can only anticipate receiving less General State Aid in the coming years.

What magnifies this revenue loss is that for the first four years of the annexation we received \$550,000 from the State per year for combining two school districts as "consolidation / annexation incentive money". We also were out from tax caps for the same period of time. Our four years of incentive money has run out and we are back under tax caps.

How can this revenue problem be fixed? Unlike businesses, school districts cannot produce revenue through selling a product. School districts must lean on the support of the local tax payer, or raise



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student fees. Some districts have recently passed referendums for building new facilities. Others have had permanent rate increases. The last permanent tax increase for the Auburn School District was 38 years ago in 1974.

Many school districts throughout the State of Illinois are trying to solve a revenue problem through cutting expenditures. The latest figures out (2010-11 school year) show that school districts in Illinois average spending \$6,824 per student per year on instruction. The Auburn School District spent \$4,192 per student on instruction. The State average for total operating expenditures per student is \$11,664. Auburn School District's total operating cost per student is \$7,226, much less than the State average. In October of this year we were recognized by the SchoolSearch for having academic student performance in the top one-third of all Illinois School Districts while keeping expenditures in the lower one-fourth per pupil of all Illinois School Districts. Auburn ranks as one of the top schools in Illinois for having high academic performance while keeping expenditures low.

We are very fortunate. The Auburn School District is known for providing a quality education and is regarded as one of the most efficient districts in the State of Illinois. Our positive reputation is a direct reflection on the community and parental support, our school board, the professional teachers and support staff, and the outstanding students who walk the halls of our schools.

Some of you may not be aware though, that in order to provide the quality educational programs we have come to expect, it does come at a cost of roughly \$1 million dollars a month. Therefore, it is important to always look at where our tax rate is in comparison to other school districts in our area in order to be able to put everything in perspective.

## Sangamon County Property Tax System

### 2011 Tax Rates

Based on \$100 of your EAV (33.3 of your total property value)

Example = \$100,000 home is taxed on \$33,333

### Highest to Lowest

|                 |      |
|-----------------|------|
| Waverly         | 5.72 |
| Pleasant Plains | 5.27 |
| North Mac       | 5.05 |
| Sangamon Valley | 4.95 |
| Athens          | 4.84 |



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|                       |             |
|-----------------------|-------------|
| Mt. Pulaski           | 4.78        |
| Springfield 186       | 4.73        |
| New Berlin            | 4.64        |
| Williamsville-Sherman | 4.57        |
| Edinburg              | 4.51        |
| Tri City              | 4.51        |
| Rochester             | 4.39        |
| Ball-Chatham          | 4.35        |
| Riverton              | 4.17        |
| Pawnee                | 4.01        |
| <b>Auburn</b>         | <b>4.00</b> |

Information from Sangamon County Clerk Website - 2011  
<http://www.sangamoncountyclerk.com/Taxes/Rates.aspx>