

## PROPOSED \$10,000,000 PROJECT

Elementary Music Room and Classrooms, High School Commons/ Kitchen with an optional addition of classrooms

PPEL Vote: **September 8, 2020**



### An Opportunity to Enhance the Learning Environment

The physical plant and equipment levy (PPEL) is comprised of two levies—the regular physical plant and equipment levy and the voter-approved physical plant and equipment levy. The maximum amount of the joint levies may not exceed \$1.67 per \$1,000 assessed valuation.

School districts may adopt the **regular** physical plant and equipment levy by:

1. Including the amount of the levy, not to exceed \$.33 per \$1,000 taxable valuation on the school district's budget.

School districts may use the **voter-approved** physical plant and equipment levy by:

1. The amount of a voter PPEL may not exceed the amount that could be raised by a levy of \$1.34 per \$1,000 taxable valuation.
2. ESC has chosen the following method to fund the PPEL levy:
  - a. Property tax up to \$1.00 per \$1,000 taxable valuation;
3. The maximum length of the voter PPEL levy is 10 years; this is the length recommended for vote by the ESC Board of Education.
4. The PPEL vote requires a simple majority of the voters voting to be approved.
5. The ESC Voter PPEL would generate \$420,000 annually for 10 years.

### ESC Historical Total Levy Rate Information Compared to the State Average Total Levy Rate

<u>Year</u>	<u>ESC</u>	<u>State</u>
2016-17	\$11.78	\$13.82
2017-18	\$11.63	\$13.75
2018-19	\$11.26	\$13.65
2019-20	\$10.67	\$13.51
2020-21	\$11.16	\$13.43

While tax rates for the 2021-22 have not been finalized, historically ESC has been significantly below the state average. Currently 82% of the school districts have some type of a voter approved PPEL.

A person with a home assessed valued at \$100,000 would have to pay an extra \$50.22 in taxes each year for the next ten years if the voter PPEL is approved and the board levied the maximum after the rollback.

The district will only levy an amount needed annually up to the \$1.00 being requested by the voters and \$0.33 that can be approved by the board.

**SAMPLE BALLOT**  
**PUBLIC MEASURE BALLOT**  
**SPECIAL SCHOOL ELECTION**

**DATE: SEPTEMBER 8, 2020**

(Notice to voters: For an affirmative vote upon questions submitted upon this ballot, make a cross (X) mark or a check (T) in the square after the word “YES”. For a negative vote make a similar mark in the square following the word “NO”.)

Shall the following Public Measure be adopted?

YES	
NO	

“Shall the Board of Directors of the East Sac County Community School District in the Counties of Sac, Carroll, and Crawford, State of Iowa, be authorized for a period of ten (10) years, to levy annually, as determined by the Board, a voter-approved physical plant and equipment property tax

not to exceed One Dollar (\$1.00) per One Thousand Dollars (\$1,000) of the assessed valuation of the taxable property within the school district, and be authorized annually, as determined by the Board, to levy a physical plant and equipment property tax upon all the taxable property within the school district commencing with the levy of property taxes for collection in the fiscal year ending June 30, 2022, and each year thereafter, to be used for the purchase and improvement of grounds; the construction of schoolhouses or buildings and opening roads to schoolhouses or buildings; the purchase, lease, or lease-purchase of equipment or technology exceeding Five Hundred Dollars in value per purchase, lease, or lease-purchase transaction (each transaction may include multiple equipment or technology units); the payment of debts contracted for the erection or construction of schoolhouses or buildings, not including interest on bonds; procuring or acquisition of library facilities; repairing, remodeling, reconstructing, improving, or expanding the schoolhouses or buildings and additions to existing schoolhouses; expenditures for energy conservation; including payments made pursuant to a guarantee furnished by a school district

entering into financing agreement for energy management improvements, limited to agreements pursuant to section 473.19, 473.20, or 473.20A; the rental of facilities under chapter 28E; purchase of transportation equipment for transporting students and the repair of such transportation equipment if the cost of the repair exceeds two thousand five hundred dollars; the purchase of buildings or lease-purchase option agreements for school buildings; equipment purchases for recreational purposes; payments to a municipality or other entity as required under section 403.19, subsection 2; demolition, clean up, and other costs if such costs are necessitated by, and incurred within two years of, a disaster as defined in section 29C.2, subsection 4; or any other use as authorized under section 298.3, Code of Iowa, now or hereafter as may be adopted?”

Contact Information: ESC Community School District, Jeff Kruse, ESC Supt. or John Kraft, ESC Business Manager, 801 Jackson Street, Lake View, IA 51450 – Telephone: 712-665-5000 or ESC Board Members: Jackie Mahler, Brent Wilhelm, Mark Jansma, Laurie Kluver, and Jay Stoltenberg.