



Inspire Learning.
Unlock Potential.
Empower Achievement.

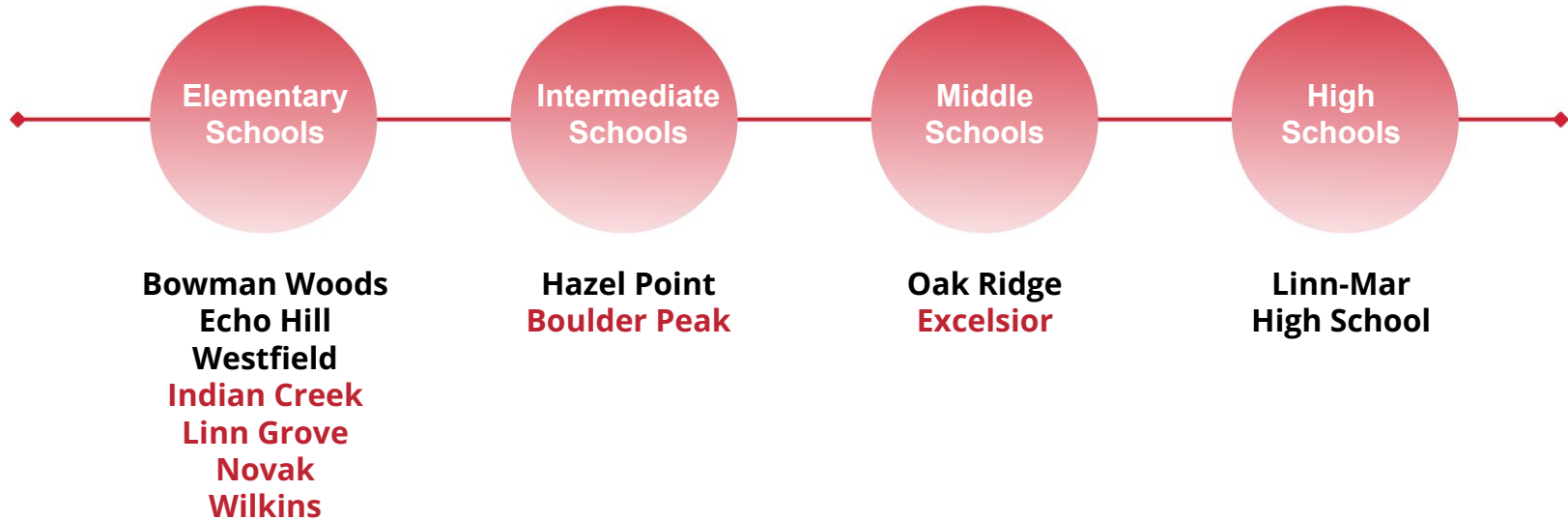
PPEL Vote - March 5, 2024



VIDEO



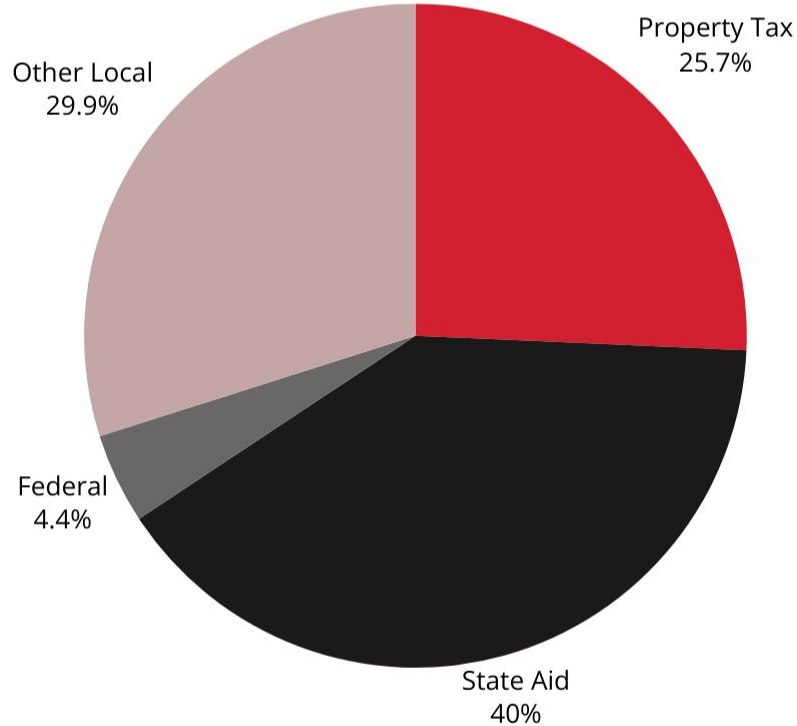
WE ARE LINN-MAR



FUND	REVENUES	EXPENSES
General Fund	Property taxes, state aid, misc. income	Salaries, benefits, materials, utilities
Management Fund	Property taxes	Liability insurance, property insurance, early retirement
PERL Fund	Property taxes	Playgrounds, rec spaces
PPEL Fund	Property taxes	Building construction, vehicles, equipment > \$500
Debt Service Fund	Property taxes, transfers	Debt principal and interest
SAVE/Capital Projects	Sales tax, bond proceeds	Capital projects, technology
Student Activity Fund	Admissions, fundraising, student dues	Support co-curricular activities
Nutrition Fund	Meal sales, fed/state reimburse	Food services
Other Enterprise	School store, community pool	Enterprise costs

ALL FUNDS: REVENUES

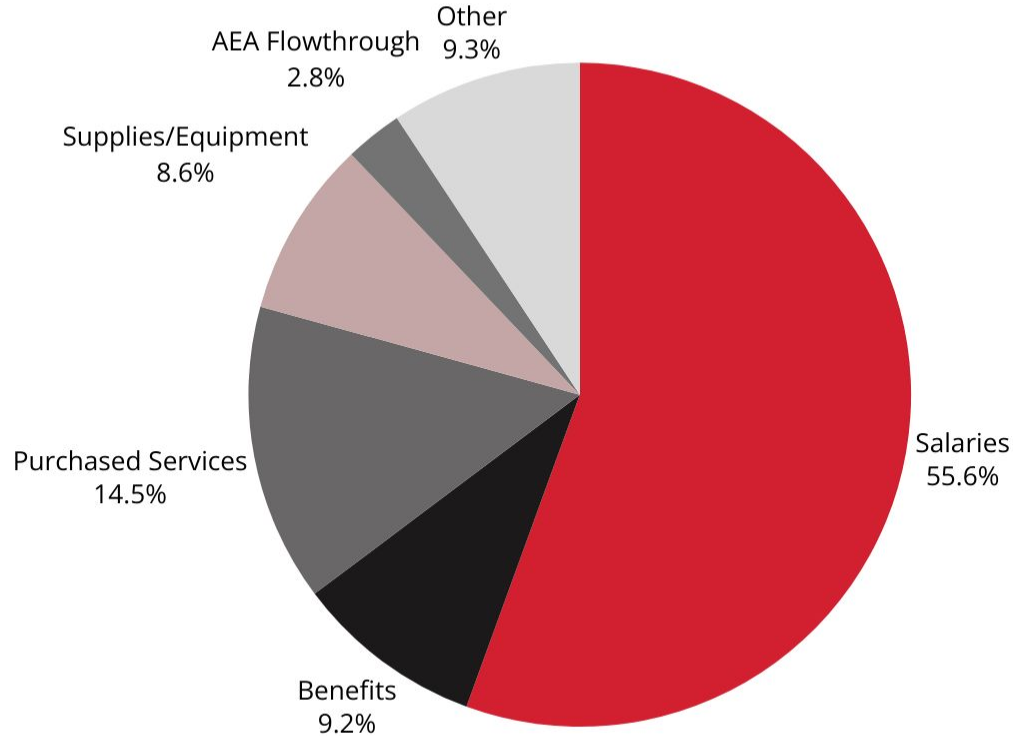
FY23



Total Revenues = \$166,933,051

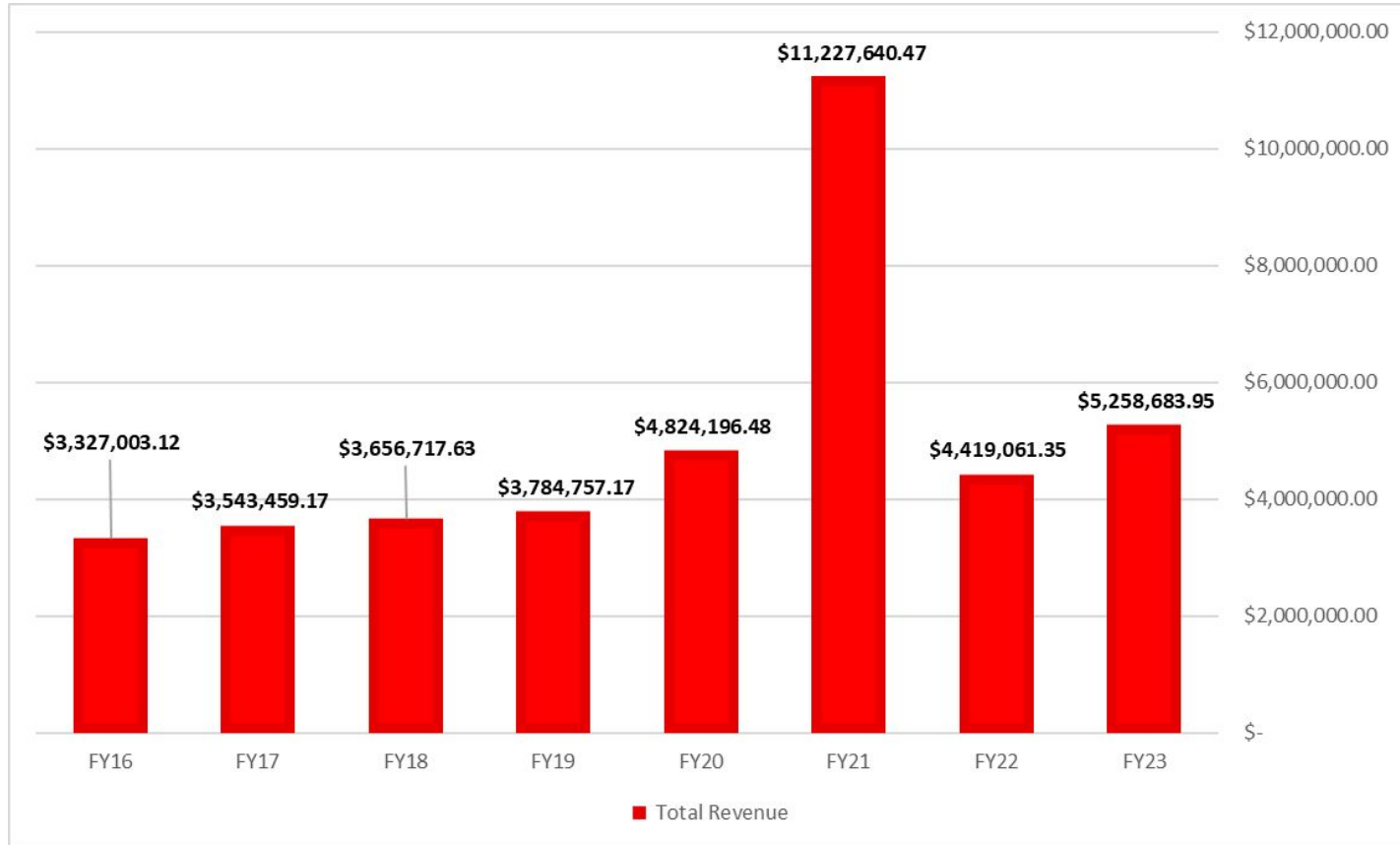
ALL FUNDS: EXPENDITURES

FY23

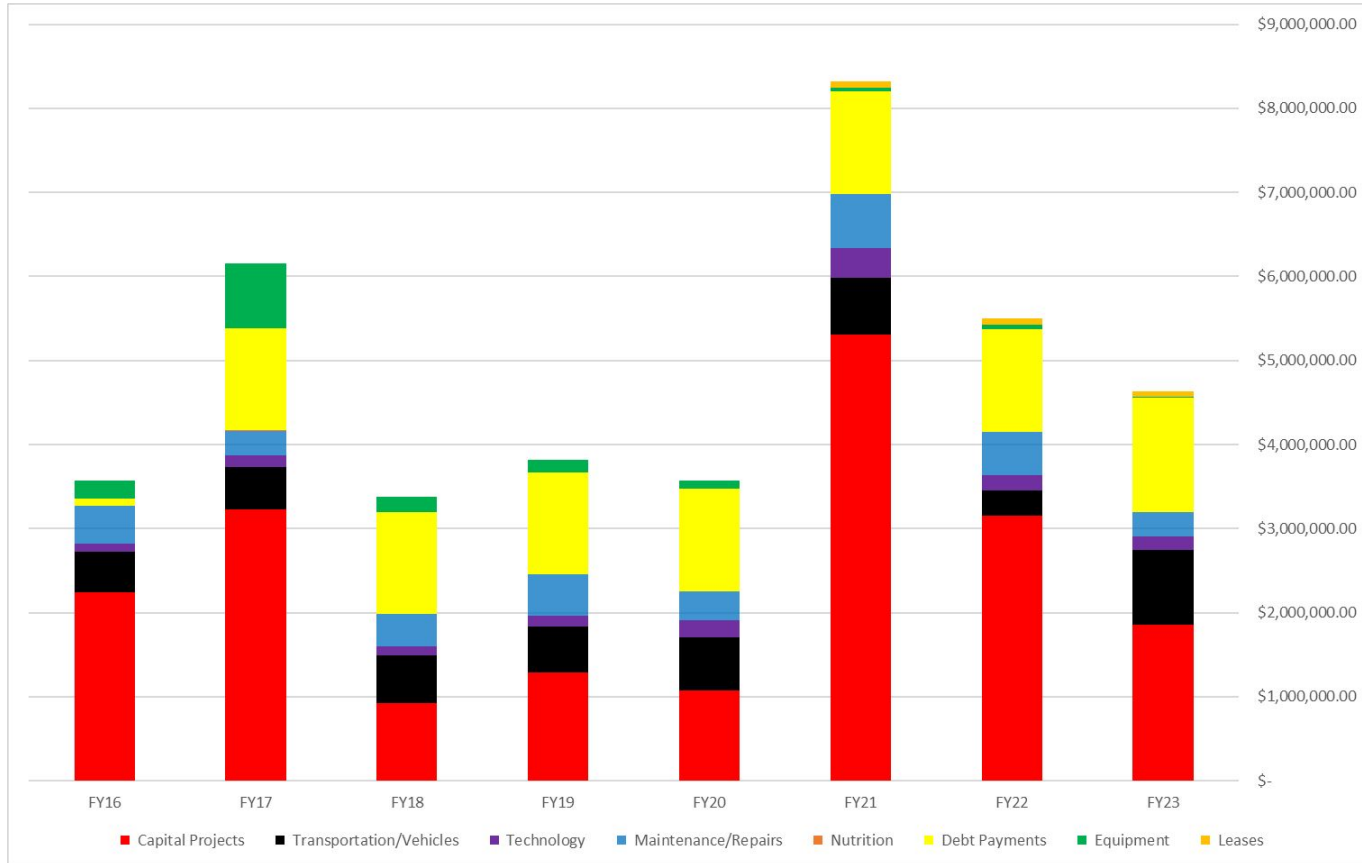


Total Expenditures = \$133,148,063

PPEL FUND: REVENUES



PPEL FUND: HISTORICAL EXPENSES



PPEL FUND: PROJECTED BUDGETS



	FY24	Proposed FY25	Proposed FY26
Transportation	\$ 600,000.00	\$ 621,000.00	\$ 642,735.00
Technology	\$ 218,000.00	\$ 225,630.00	\$ 233,527.05
Lease Agreements	\$ 76,000.00	\$ 78,660.00	\$ 81,413.10
Security Improvements	\$ 50,000.00	\$ 100,000.00	\$ 103,500.00
Roofing Repairs/Replacement	\$ 675,000.00	\$ 698,625.00	\$ 723,076.88
Concrete/Asphalt Repair	\$ 650,000.00	\$ 100,000.00	\$ 103,500.00
O&M & Custodial Equipment	\$ 160,000.00	\$ 165,600.00	\$ 171,396.00
Fire Safety Improvements	\$ 21,000.00	\$ 21,735.00	\$ 22,495.73
Athletics/Fine Arts Equipment	\$ 41,500.00	\$ 42,952.50	\$ 44,455.84
Other Equip/Furniture	\$ 51,750.00	\$ 53,561.25	\$ 55,435.89
Maintenance Repairs/Projects	\$ 1,730,500.00	\$ 2,357,000.00	\$ 2,439,495.00
	\$4,273,750.00	\$4,464,763.75	\$ 4,621,030.48

*Maintenance Repairs/Projects funding are for building upkeep and repair expenses along with capital improvement projects that will be determined by need on a year by year basis. FY25 and FY26 are proposed budgets and will be adjusted based on need.

WHAT IS A PPEL?



PPEL – Physical Plant & Equipment Levy

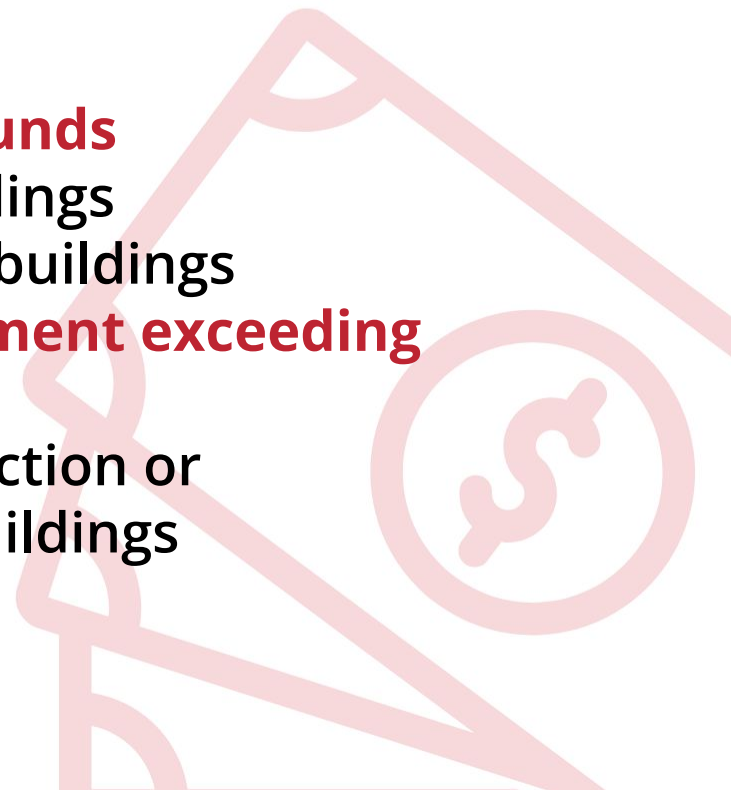
- Is the main revenue source used to maintain infrastructure investments.
- Is a property tax that allows local school districts to support infrastructure and equipment needs.

Can come in two forms:

1. A board approved levy not to exceed .33 per \$1,000 of assessed taxable valuation
2. A voter-approved levy not to exceed 1.34 per \$1,000 of assessed taxable valuation


USES FOR PPEL FUNDS

Legal Uses for PPEL Funds include:

- Purchase and **improvement of grounds**
 - Constructing school houses or buildings
 - Opening roads to school houses or buildings
 - Purchase of a single piece of **equipment exceeding \$500** in value
 - Paying debts contracted for the erection or construction of school houses or buildings
 - Procuring or acquisition of libraries
- 
- A faint, light pink background graphic on the right side of the slide. It consists of a large outline of a house with a gabled roof. To the right of the house, there is a circular outline containing a dollar sign (\$).

USES FOR PPEL FUNDS

Legal Uses for PPEL Funds include:

- **Repairing, remodeling, reconstructing, improving, or expanding** the school houses or buildings and additions to existing school houses
 - **Expenditures for energy conservation**
 - Renting facilities
 - Purchasing **transportation equipment for transporting students**
 - Lease purchase option agreements for school buildings or equipment
- 
- A faint, light pink graphic in the background of the slide. It depicts a simple outline of a house with a gabled roof. Inside the house, there is a circular symbol containing a dollar sign (\$), suggesting a connection between the house and financial matters.

PAST, PRESENT & FUTURE USES OF PPEL FUNDS



- Improvement of grounds
- Roof repairs and replacement
- Parking lot repairs and replacements
- HVAC repairs and upgrades
- Lease agreements

PAST, PRESENT & FUTURE USES OF PPEL FUNDS

- Bus purchases
- Technology equipment
- Electrical repairs and upgrades



PAST, PRESENT & FUTURE USES OF PPEL FUNDS

- Window replacements
- Door replacements
- Plumbing repairs and upgrades
- Energy conservation projects



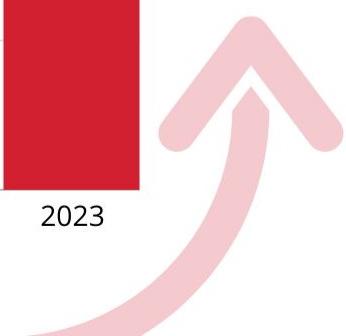
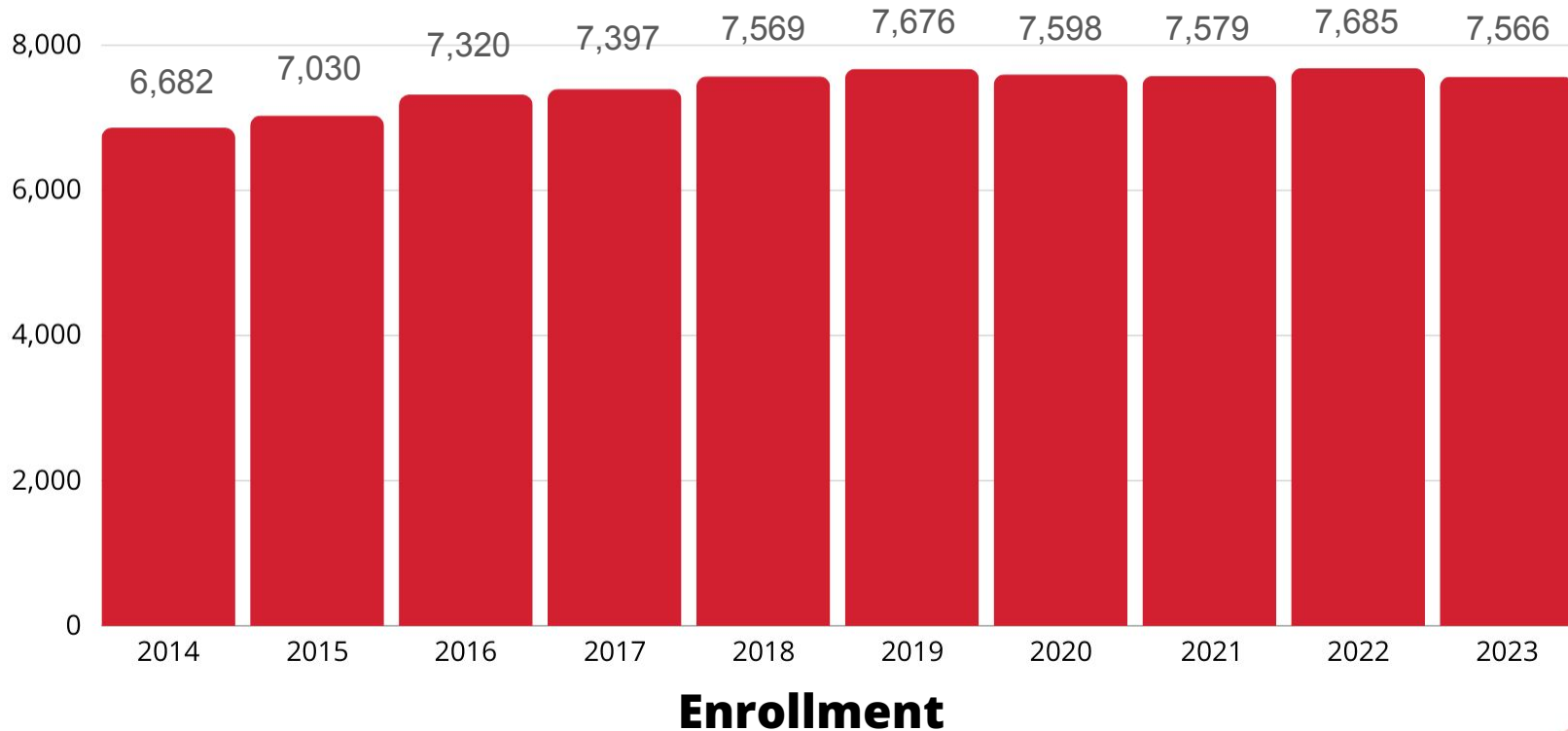
PAST, PRESENT & FUTURE USES OF PPEL FUNDS



- Minor remodeling
- Food service equipment
- Operations and maintenance equipment



WHY IS ADDITIONAL PPEL REVENUE NEEDED?

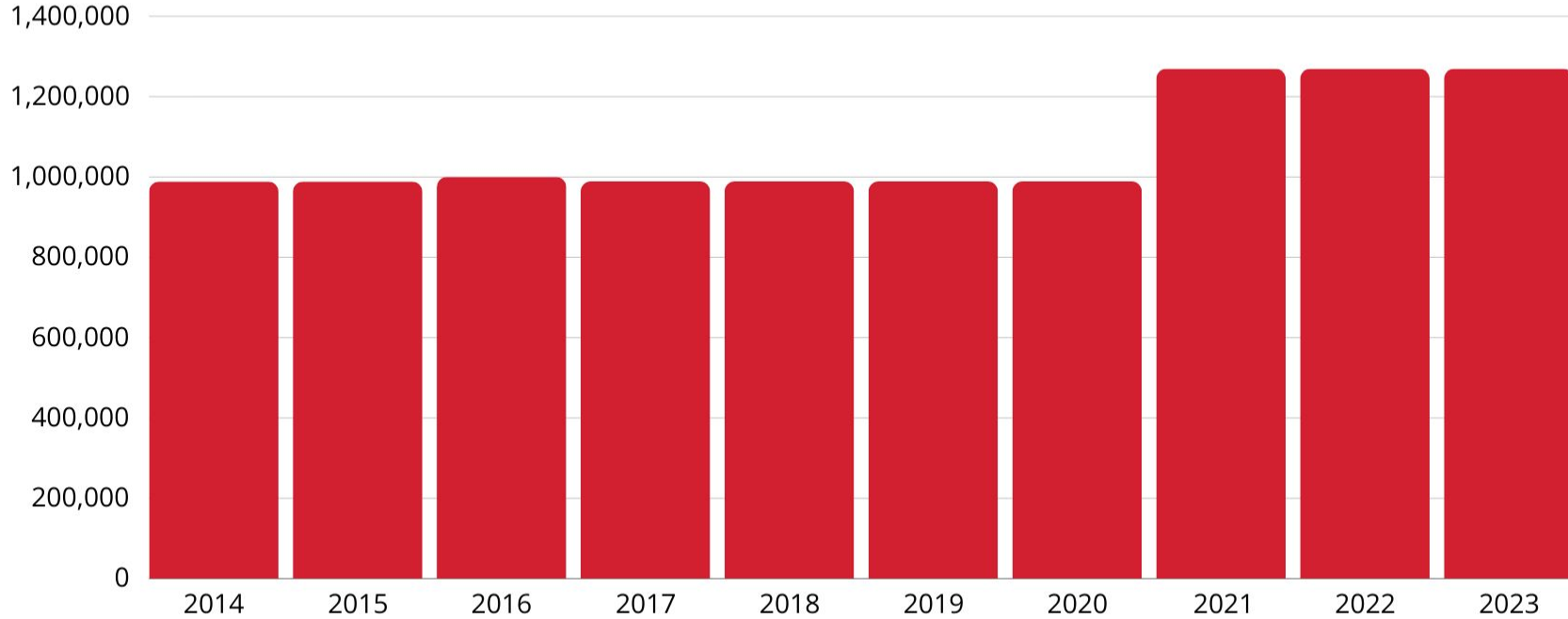




INCREASED SQUARE FOOTAGE

Since 2015, the District's facility square footage has **increased** from about **988,000** to over **1,250,000**

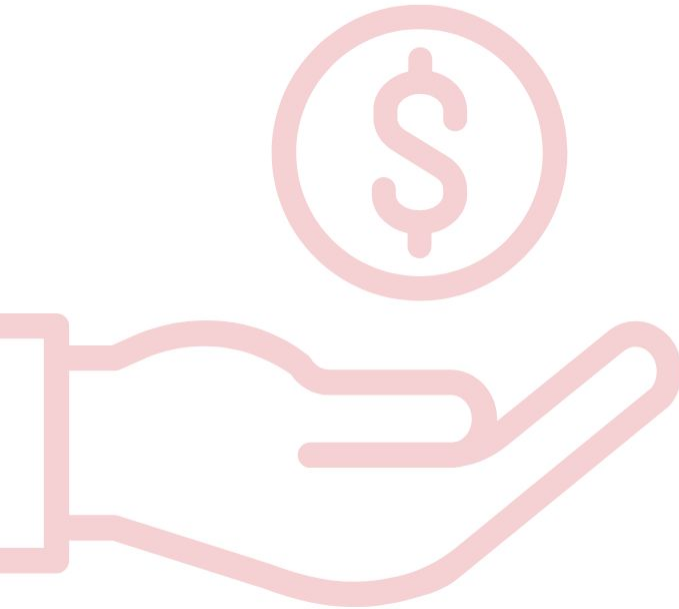
INCREASED SQUARE FOOTAGE



District Square Footage

HOW MUCH MONEY WILL THIS LEVY GENERATE?

The **\$1.34** will generate approximately **\$3.5 to \$4.7 million** each year for the **next 10 years**, based on the District's taxable valuation increasing by 3.5% each year.



BALLOT LANGUAGE

Shall the Board of Directors of the Linn-Mar Community School District, in the County of Linn, State of Iowa, for the purpose of purchasing and improving grounds; constructing schoolhouses or buildings and opening roads to schoolhouses or buildings; purchasing of buildings; purchase, lease or lease-purchase of technology and equipment; paying debts contracted for the erection or construction of schoolhouses or buildings, not including interest on bonds; procuring or acquisition of libraries; repairing, remodeling, reconstructing, improving, or expanding the schoolhouses or buildings and additions to existing schoolhouses; expenditures for energy conservation; renting facilities under Iowa Code Chapter 28E; purchasing transportation equipment for transporting students; lease purchase option agreements for school buildings or equipment; purchasing equipment authorized by law; or for any purpose or purposes now or hereafter authorized by law, be authorized for a period of ten (10) years, to levy annually, a voter-approved physical plant and equipment property tax not to exceed One Dollar Thirty-four Cents (\$1.34) per One Thousand Dollars (\$1,000) of the assessed valuation of the taxable property within the school district commencing with the levy for collection in the fiscal year ending June 30, 2026, or each year thereafter?

POLLING LOCATIONS



**FIND YOUR POLLING
PLACE BY SCANNING**





Thank You!

Election Day is
Tuesday, March 5, 2024

