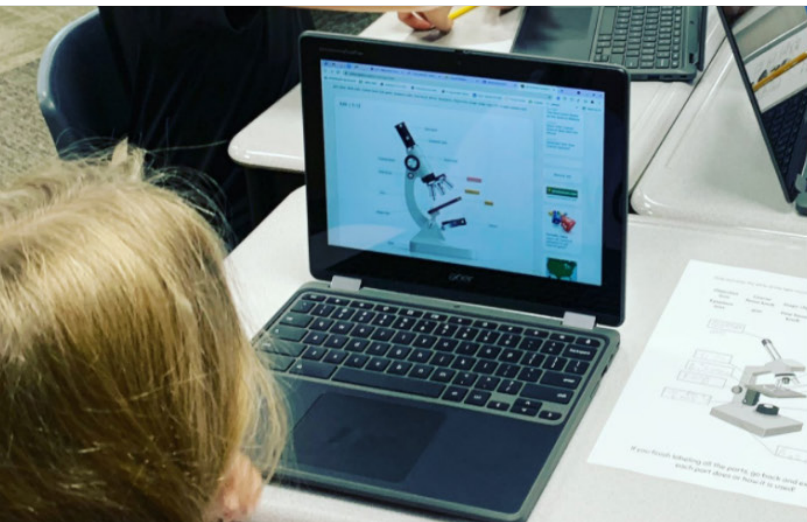




Voted Physical Plant & Equipment Levy Revenue Purpose Statement

Vote November 2, 2021



Tax Impact: No Tax Rate Increase - FY23

PPEL Vote

- A voter approved funding stream that ADM has used and would continue to use for the purchase of **musical instruments, technology devices** and infrastructure, and **transportation vehicles** including **school buses** and **vans**.

RPS Vote

- A voter approved statement that outlines how the district can spend revenues from the **Secure an Advanced Vision for Education (SAVE) Fund**, often referred to as the **Statewide Penny Sales Tax**. These are funds that the state of **Iowa has dedicated to public schools**.

More

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Voted PPEL: History and Context

On August 9, 2021, the ADM Board of Directors unanimously passed a resolution ordering an election on the approval of a voted Physical Plant and Equipment Levy (PPEL), **to appear on the November 2, 2021 ballot.**

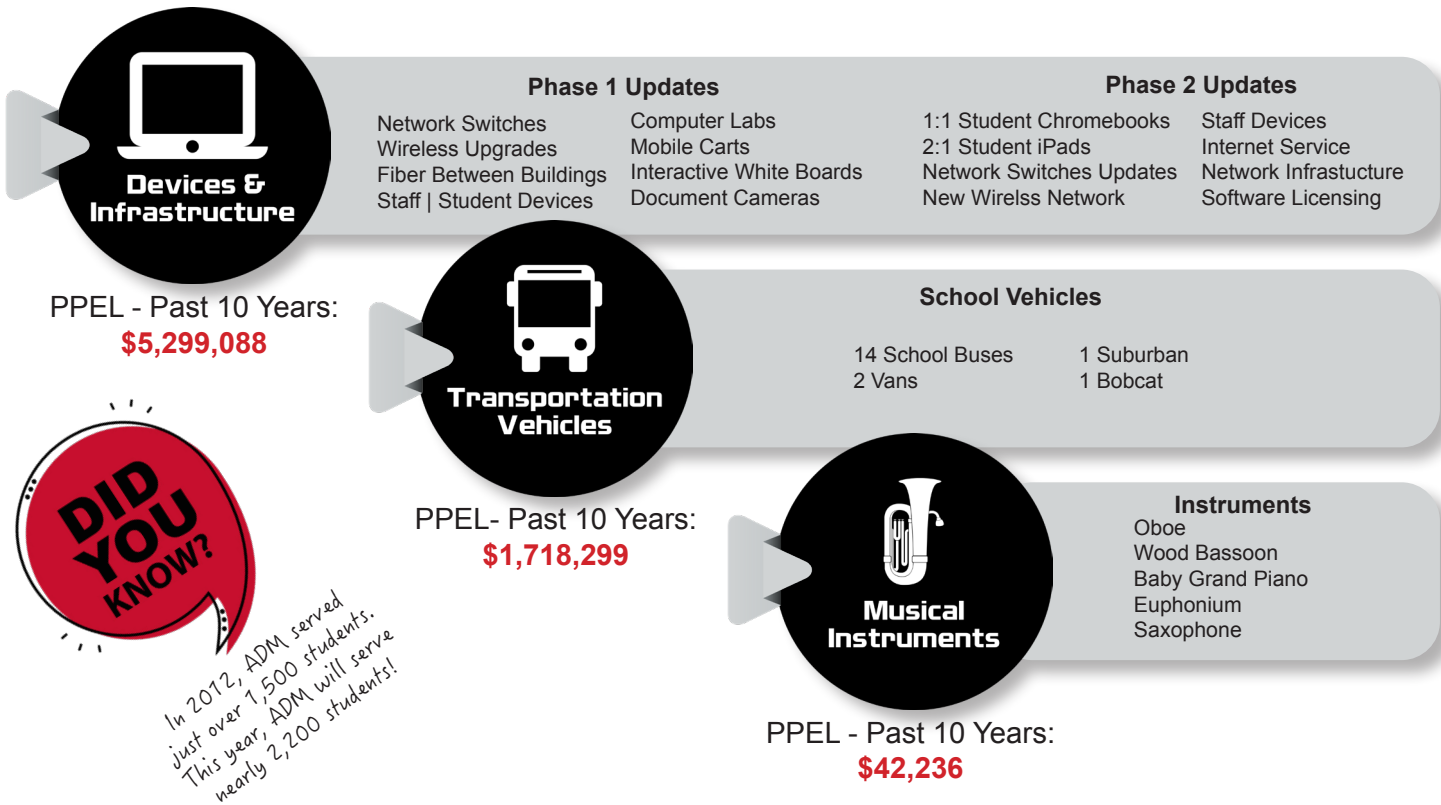
What Is Voted PPEL?

The Physical Plant and Equipment Levy (PPEL) was created by the Iowa Legislature in the early 1990s as a local funding stream **to support school district facilities and equipment.** Voters can approve a maximum levy of \$1.34 per \$1,000 of property tax.

What Is The History At ADM?

ADM's current voted PPEL levy of \$1.00 per \$1,000 of property tax was **approved by voters for 10 years** in April of 2012. The voted PPEL needs to be approved for extension by voters every ten years. **The current voted levy will expire on June 30, 2022.**

Over the past 10 years, revenue from the voted PPEL levy has been used to support purchases of **musical instruments, technology devices, technology infrastructure, and transportation vehicles.**



The **voted PPEL approved by voters in 2012** has been a **significant and important funding source.** This **revenue has been used** by ADM to provide **students** with access to quality and functional technology in and out of the classroom, safe and reliable school buses and transportation vehicles, and specific instruments that were needed to support the fine arts programs at ADM.

We are committed to engaging **ALL students** that ensures **ALL stude**

Voted PPEL: 10 Year Extension

On November 2, 2021, a ballot question will ask if voters approve a **voted PPEL levy of \$1.34 per \$1,000** of property tax for a period of 10 years.

Why ADM Is Asking For \$1.34

ADM has utilized the voted PPEL to invest in the purchase of musical instruments, technology devices and infrastructure, and transportation vehicles. ADM anticipates **continued and increased needs** in each of these areas **over the next 10 years**.

Increase = Tax Rate Neutral

While the voted PPEL amount would increase from \$1.00 to \$1.34 per \$1,000 of property tax, **ADM would offset** this increase **by decreasing the tax rate in the management fund**. This would result in the PPEL increase being **tax rate neutral**.

ADM has been and remains committed to **maintaining a stable tax** rate for residents of the district. Tax rates have remained stable during substantial growth in the district, construction of additions to all buildings in 2014 and 2015 and the recent construction of Meadow View Elementary.

As demonstrated by the chart below, careful planning has allowed ADM to maintain a stable tax rate for many years, **even while experiencing significant enrollment growth**. Stability in the tax rate has been accomplished through careful fiscal management of district resources.



How Will Future PPEL Revenue Be Used?

Devices & Infrastructure

- Student Devices
- Staff Devices
- TVs & Projectors
- Document Cameras
- Network Updates
- Software

\$9,000,000

Transportation Vehicles

- School Buses
- Vans
- Suburbans

\$2,300,000

Musical Instruments

- Bassoons
- Bass Clarinets
- Sousaphones
- Mellophones
- Baritones
- Bari Saxophones

\$200,000

10 Year Estimated Costs



ADM students in grades 2-12 each have a school issued Chromebook. Students in grades 5-12 take their device home each night.

ADM students in grades PS-1 have access to 1 iPad for every two students in each classroom.

Revenue Purpose Statement: **Context**

On August 9, 2021, the ADM Board of Directors unanimously passed a resolution ordering an election on an updated Revenue Purpose Statement (RPS) to authorize expenditures from revenue received from the State of Iowa Secure an Advanced Vision for Education (SAVE) Fund, **to appear on the November 2, 2021 ballot.**

What Is A Revenue Purpose Statement (RPS)? The Revenue Purpose Statement is a voter approved measure that outlines how the district can spend revenues from the Secure an Advanced Vision for Education (SAVE) Fund, often referred to as the Statewide Penny Sales Tax. These are funds that the state of Iowa has dedicated to public schools.

Will The Revenue Purpose Statement (RPS) Increase Property Taxes? No. The statewide penny sales tax will continue to be collected across the state regardless of whether or not the new revenue purpose statement is approved at ADM. If voters approve the new Revenue Purpose Statement in November, ADM will simply be able to spend revenue received from the SAVE Fund as allowed by Iowa law.

Why Does The Revenue Purpose Statement (RPS) Need To Be Updated? In 2019, the Iowa Legislature extended the statewide penny sales tax through 2050. Prior to this extension, the statewide penny sales tax was set to expire in 2030. ADM's current voter approved Revenue Purpose Statement is currently set to expire in 2030. Approval of the Revenue Purpose Statement would allow ADM to spend revenue received from the SAVE Fund as allowed by Iowa law through 2050.

How Has ADM Been Using SAVE Funds? Secure an Advanced Vision for Education (SAVE) Fund revenue is used to support many important projects in the district. Some examples include:

- Construction of Meadow View Elementary, in conjunction with general obligation bonds
- Building maintenance and HVAC systems
- Security camera systems at all buildings
- Athletic facility improvements

How Can Revenue From The SAVE Fund Be Used? The Revenue Purpose Statement outlines the permitted use of revenues from the Iowa Secure an Advanced Vision for Education (SAVE) Fund that ADM will receive as part of the statewide penny sales tax. Some specified uses of SAVE funds include the following:

- To provide funds for school safety and security infrastructure
- To provide funds to remodel, reconstruct, repair, expand, and improve school buildings
- To provide funds for demolition, cleanup, and other costs if such costs are necessitated by, and incurred within two years of, a disaster
- To provide funds for property tax relief
- To provide funds to build and furnish a new school building or buildings; to build and furnish addition(s) to school buildings
- To provide funds to establish and maintain public recreation places and playgrounds
- To provide funds for the payment of principal and interest or retirement of general obligation bonds issued for school infrastructure purposes
- To provide funds for other authorized expenditures and purposes permitted by law

**Do you have questions about the
November 2, 2021 vote?**



Visit: www.admschools.org/PPEL2021



Call Superintendent Greg Dufoe: 515-993-4283 ext. 7050

November 2, 2021 Election: **Ballot Language**

Voted Physical Plant and Equipment Levy Ballot Language

Shall the Board of Directors of the Adel-DeSoto-Minburn Community School District, in the Counties of Dallas and Madison, 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, 2023, or each year thereafter?

Revenue Purpose Statement Ballot Language

Money received by the Adel-DeSoto-Minburn Community School District from the State of Iowa Secure an Advanced Vision for Education Fund may be spent for any one or more of the following purposes:

To provide funds to acquire or install information technology infrastructure (including improving buildings or sites for the purpose of accessing broadband digital telecommunications) and school safety and security infrastructure.

To provide funds to build and furnish a new school building or buildings; to build and furnish addition(s) to school buildings in the District; to remodel, reconstruct, repair, expand, and improve the school buildings in the District; to purchase and improve grounds; for demolition work; to furnish and equip district facilities.

To provide funds for the purchase, lease or lease-purchase of buildings, equipment (including transportation and recreation equipment), or technology and to repair transportation equipment for transporting students as authorized by law, to implement energy conservation measures, sharing or rental of facilities including a joint infrastructure project for the purposes of offering classes under district-to-community college programs as authorized in Iowa Code Section 423F.3(3)(c), procuring or acquisition of libraries, or opening roads to schoolhouses or buildings.

To provide funds to purchase land as part of start-up costs for new student construction program or if the sale of the previous student construction was insufficient to purchase land, and to purchase construction materials and supplies for a student-constructed building or shed intended to be retained by and used by the District.

To provide funds to make payments to a municipality or other entity as required under Iowa Code Section 403.19(2).

To provide funds for demolition, cleanup, and other costs if such costs are necessitated by, and incurred within two years of, a Disaster.

To provide funds to establish and maintain public recreation places and playgrounds; provide for supervision and instruction for recreational activities; or for community education purposes.

To provide funds for the payment of principal and interest or retirement of general obligation bonds issued for school infrastructure purposes, energy improvement loans, loan agreements authorized by Iowa Code Section 297.36, sales, service and use tax revenue bonds issued under Iowa Code Section 423E.5 or Iowa Code Section 423F.4.

To provide funds for property tax relief; and

To provide funds for other authorized expenditures and purposes as now or hereafter permitted by law and designated by the Adel- DeSoto-Minburn Community School District.

It being understood that if this proposition should fail to be approved by the voters, such failure shall not be construed to terminate or restrict authority previously granted by the voters to expend receipts from the Secure an Advanced Vision for Education Fund.

If approved, this Revenue Purpose Statement shall remain in effect until replaced or amended by the Adel-DeSoto-Minburn Community School District.

November 2, 2021 Election: **Common Questions**

What happens if the community doesn't approve the PPEL extension? In the event that the voted PPEL is not approved on November 2, the district would bring a special ballot back to the voters in March of 2022, prior to the expiration of the current voted PPEL. In the event that the community would not vote to extend the voted PPEL prior to the expiration of the current voted PPEL, revenue would be dramatically reduced. The impact on current and future budgets would directly negatively impact services provided to students, the technology infrastructure within the district, and ADM's ability to maintain a safe fleet of buses and other transportation vehicles.

What happens if the community doesn't approve the new Revenue Purpose Statement? In the event that the new revenue purpose statement is not approved on November 2, the district would bring a special ballot back to the voters in March of 2022.

November 2, 2021 Election: **Voting Information**

Vote Early In Person

Absentee ballots may be cast in person **starting on October 13** at the County Auditor's Office, during regular office hours of 8:00 a.m. to 4:30 p.m., Monday through Friday. **The last day to vote early is Monday, November 1, 2021.**

Vote By Absentee Ballot

Registered resident voters can contact the County Auditor's Office to request an absentee ballot. **Absentee ballot request forms must be received by 5:00 PM on October 18th.**

Vote On November 2nd

Registered resident voters can vote in person at their designated polling location. **Polling locations will be open from 7:00 AM - 8:00 PM.**

Public Informational Meetings



Date: October 25, 2021

Time: 5:30-6:15 PM

Location: ADM District Administration Center

Address: 215 North 11th Street, Adel, IA



Date: October 25, 2021

Time: 6:30-7:15 PM

Location: ADM District Administration Center

Address: 215 North 11th Street, Adel, IA

Need More Information?

www.admschools.org/PPEL2021

November 2, 2021 Election: **PPEL FAQ**

The following are few frequently asked questions associated with the Physical Plant and Equipment Levy (PPEL) vote. A full FAQ document including questions about PPEL and the Revenue Purpose Statement can be accessed at www.admschools.org/PPEL2021

What is a Voted Physical Plant and Equipment Levy (PPEL)? The Physical Plant and Equipment Levy was created by the Iowa Legislature in the early 1990s as a local funding stream to support school district facilities and equipment. Voters can approve a maximum levy of \$1.34 per \$1,000 of property tax. PPEL funds may not be used for employee salaries, benefits or any other purpose not expressly authorized by Iowa Code.

What is the History of a Voted Physical Plant and Equipment Levy (PPEL) ADM? ADM's current voted PPEL levy of \$1.00 per \$1,000 of property tax was approved by voters for 10 years in April of 2012. The voted PPEL needs to be approved for extension by voters every ten years. The current voted levy will expire on June 30, 2022. Over the past 10 years, revenue from the voted PPEL levy has been used to support purchases of musical instruments, technology devices, technology infrastructure, and transportation vehicles.

What Will Voters See On The Ballot About PPEL? The ballot question will ask voters if they will approve a voted PPEL levy of \$1.34 per \$1,000 of property tax for a period of 10 years.

Why is ADM asking for an increase from \$1.00 to \$1.34 per \$1,000 of property tax in this Voted PPEL levy? ADM has utilized the voted PPEL to invest in the purchase of musical instruments, technology devices and infrastructure, and transportation vehicles. ADM anticipates continued and increased needs in each of these areas over the next 10 years. See below for more information on how future PPEL is projected to be used over the next 10 years

Will the \$1.34 voted PPEL increase property taxes? No. While the voted PPEL amount would increase from \$1.00 to \$1.34 per \$1,000 of property tax, ADM would offset this increase by decreasing the tax rate in the management fund. This would result in the PPEL increase being tax rate neutral. ADM has been and remains committed to maintaining a stable tax rate for residents of the district. Tax rates have remained stable during substantial growth in the district, construction of additions to all buildings in 2014 and 2015 and the recent construction of Meadow View Elementary. Stability in the tax rate has been accomplished through careful fiscal management of district resources.

How can the management levy be reduced to off-set the increase from \$1.00 to \$1.34? The management fund currently has an adequate fund balance that allows the management levy rate to be reduced while still meeting district needs.

How will PPEL funds be used over the next 10 years? ADM's PPEL revenue would continue to be used to support investments in the purchase of musical instruments, technology devices and infrastructure and transportation vehicles.

Does the voted PPEL require a "simple majority" to pass? Yes. The question on the ballot requires a simple majority (50% + 1) "yes" vote to pass.

What happens if the community doesn't approve the PPEL extension? In the event that the voted PPEL is not approved on November 2, the district would bring a special ballot back to the voters in March of 2022, prior to the expiration of the current voted PPEL. In the event that the community would not vote to extend the voted PPEL prior to the expiration of the current voted PPEL, revenue would be dramatically reduced. The impact on current and future budgets would directly negatively impact services provided to students, the technology infrastructure within the district, and ADM's ability to maintain a safe fleet of buses and other transportation vehicles.

More Questions? **Call Superintendent Greg Dufoe**
515-993-4283 ext. 7050

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NOTICE

This publication is intended for residents of the ADM Community School District. Due to postal service routes and processes, this publication may be received by residents outside of the ADM School District. We apologize for any inconvenience or confusion.



VOTE Nov. 2, 2021

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