

# **PHYSICAL PLANT AND EQUIPMENT LEVY**

UNDERSTANDING THE IMPORTANCE OF A VOTER  
APPROVED PPEL FOR SIOUX CITY STUDENTS





**\$159,276,597**

**General Fund**



**\$1,932,975**

**Management  
Fund**



**\$8,226,318**

**Nutrition  
Fund**



**\$811,980**

**Physical, Plant &  
Equipment Fund**



**\$49,828,988**

**Sales Tax  
Infrastructure Fund**



**\$1,510,000**

**Student  
Activity Fund**

# BACKGROUND

- There are two portions of a Physical Plant and Equipment Levy (PPEL)
  - \* A board approved levy of 33 cents per \$1,000 of property valuation.
  - \* A voter approved PPEL that can go as high as \$1.34 per \$1,000 of property valuation.

# THINGS YOU CAN PAY WITH A PPEL

- Purchase or lease of buildings, equipment, and technology.
- Purchase of buses.
- Construction of schools.
- Repair, remodeling and reconstruction of existing facilities.

# THINGS YOU CAN'T PAY WITH A PPEL

- School district employee salaries, benefits or travel expenses.
- Materials and supplies.
- Printing costs or media services.
- Heating and cooling costs or bus fuel.

# FY2015 NET PROPERTY VALUES PER PUPIL IN IOWA AND TAX RATES

## Urban Eight Districts

District	Value per Pupil	Tax Rate
Iowa City	\$379,457	\$13.70
Dubuque	\$297,038	\$14.00
Cedar Rapids	\$293,981	\$15.48
Davenport	\$255,619	\$15.84
Waterloo	\$237,122	\$15.98
Council Bluffs	\$225,913	\$17.06
Des Moines	\$200,154	\$18.15
<b>Sioux City</b>	<b>\$156,492</b>	<b>\$16.52</b>

## Local Districts

District	Value per Pupil	Tax Rate
Westwood	\$575,301	\$12.07
Sgt. Bluff-Luton	\$357,713	\$12.69
Hinton	\$342,419	\$13.81
Lawton-Bronson	\$315,086	\$14.98
Woodbury Central	\$281,748	\$12.65
<b>Sioux City</b>	<b>\$156,492</b>	<b>\$16.52</b>

# BOARD APPROVED PPEL... 33¢ ISN'T THE SAME

District	Dollars p/Pupil	Total Funding
Iowa City	\$137	\$1,805,432
Dubuque	\$111	\$1,178,007
Davenport	\$87	\$1,389,046
Waterloo	\$85	\$934,389
Cedar Rapids	\$81	\$1,374,406
Council Bluffs	\$78	\$703,496
Des Moines	\$73	\$2,373,187
<b><i>Sioux City</i></b>	<b><i>\$57</i></b>	<b><i>\$811,980</i></b>

# WHAT DOES A VOTER APPROVED PPEL EQUAL?

District	Property Tax Rate	Dollars p/Pupil	Property Tax Dollars
Iowa City	\$1.34	\$557	\$7,331,148
Davenport	\$0.97	\$255	\$4,082,954
Dubuque	\$0.67	\$226	\$2,391,711
Waterloo	\$0.67	\$173	\$1,897,093
Council Bluffs	\$0.67	\$159	\$1,428,309
Cedar Rapids	\$0.67	\$212	\$3,569,187
Des Moines	\$0.63	\$140	\$4,530,630
<b><i>Sioux City</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>

# WHY DO WE HAVE A NEED?

District	Total Dollars p/Pupil	Total Funding
Iowa City	\$694	\$9,136,580
Davenport	\$342	\$5,472,000
Dubuque	\$337	\$3,569,718
Cedar Rapids	\$293	\$4,943,593
Waterloo	\$258	\$2,831,482
Council Bluffs	\$237	\$2,131,805
Des Moines	\$213	\$6,903,817
<b><i>Sioux City</i></b>	<b><i>\$57</i></b>	<b><i>\$811,980</i></b>

# WHAT ABOUT THE STATE PENNY?

- Woodbury County School Infrastructure Local Option (SILO) Sales Tax began funding Sioux City school renovations and new construction on July 1, 1998. Woodbury County voters were the first to pass this innovative tax.
- The District bonds ahead of the sales tax to maximize total potential before the tax expires.
- \$1.5 million of the state penny money is spent on yearly repair and maintenance of existing buildings and grounds.
- There is enough money to complete three more school projects; however, we have four projects remaining.
  - Bryant
  - Hunt
  - Riverside
  - Sunnyside/Nodland

# NEW BUILDINGS WITH THE STATE PENNY

- West Middle School in 2002
- East Middle School in 2002
- North Middle School in 2004
- Irving Elementary School in 2006
- Irving Preschool (renovated) in 2007
- Unity Elementary in 2008
- Leeds Elementary School in 2008
- Educational Service Center (renovated) in 2010
- Harry Hopkins Center for Food Service & Automotive Technology (renovated) in 2010
- Three High School Science Additions in 2010
- Liberty Elementary School in 2011
- Spalding Park Elementary School in 2012
- Loess Hills Elementary School in 2014
- Morningside Elementary School in 2015
- Replacement elementary school for Clark, Crescent Park, and Lincoln in 2016
- Remodel of Clark Elementary School in 2016

# NUMBERS ADD UP

- 17 old facilities have been closed. 4 more will close by 2016.
- Over 15,000 students have benefited from the penny.
- There are 5 elementary schools yet to be touched and out of those, 2 are over 100 years old.
- Our high schools are 40 years old. They are in need of renovations and enhancements.

# WHAT WOULD A VOTER APPROVED PPEL PROVIDE?

- Improvements within each high school as well as the athletic fields used by high school and middle school students.
- Construction for the final elementary school.

# ENHANCEMENTS & RENOVATIONS AT THE HIGH SCHOOLS

- Update auditoriums
- Remodel music rooms
- Update varsity locker rooms
- Zone lighting in classrooms
- Media room equipment
- Update elevators
- Outdoor electronic signage
- Purchase weight room equipment
- Install field lights at baseball fields
- Resurface tennis courts

# EXAMPLES OF INDIVIDUAL HIGH SCHOOL PROJECTS

Project	East High	North High	West High
Parking lot addition or improvements	X	X	
Update kitchens	X	X	
Update track		X	X
Scoreboard at secondary fields	X		X
Replace pool deck			X

# WHAT DOES A VOTER APPROVED PPEL DO FOR SIOUX CITY STUDENTS?

- PPEL is an important part of the formula to ensure every child in our District has the opportunity to learn in a state-of-the-art building designed with their needs in mind.
- PPEL provides a cost-effective solution for proper maintenance of our buildings and grounds, preventing more costly repairs in the future.

# HOMEOWNER OF A \$105,000 HOUSE

Taxes w/out Voter Approved PPEL	Taxes w/ Voter Approved PPEL
\$863.64	\$933.68

- A voter approved PPEL amounts to ***\$70.04 annually*** for a homeowner of a \$105,000 home.
- Broken out, this equates to ***\$5.84 per month.***

Based on existing tax rates and valuations