

Instructional Support Levy (ISL) and Physical Plant and Equipment Levy (PPEL) Frequently Asked Questions (FAQ)

ISL FAQs

What is the ISL?

ISL stands for Instructional Support Levy. The ISL is a levy available to schools to increase the spending authority of the General Fund, which is the primary fund that supports teaching and learning for our students.

Is this a new levy for our school district?

No. Mason City voters approved the ISL in 2013 for five years. This vote is to extend the levy for another ten years.

How much will this levy raise and where does it come from?

ISL is a combination of property tax and income sur tax. The school board sets the mixture. This levy will raise approximately \$1,850,000 each year. \$45,812 from property tax and \$1,800,000 from income tax.

What can ISL be spent on?

Most general fund purposes. Mason City Schools has used the ISL to hire additional teachers to lower class sizes; hire nurses, social workers and counselors; and upgrade textbooks and teaching materials.

Do other school districts in Iowa have an ISL?

Yes. 330 of the 333 school districts in Iowa currently have an ISL.

How are ISL funds monitored?

The MCCSD school board has set up an ISL Oversight Committee to review and monitor expenditures of ISL funds.

What will the district use ISL for if this vote passes?

Continued support of smaller class sizes, nurses, counselors and social workers; upgrading teaching materials and textbooks; continued support of anti-bullying student behavior programs (PBIS).

How does this levy impact the community?

A community that provides a commitment to prepare today's learners for tomorrow's future reflects a strong community.



PPEL FAQs

What is the PPEL?

PPEL stands for Physical Plant and Equipment Levy. The PPEL is a capital projects fund for buildings, maintenance, transportation and technology. PPEL can't be used for general fund purposes.

Is this a new levy for our school district?

No. Mason City voters approved a 67 cent PPEL in 2013 for five years. This vote is to extend the 67 cent levy for another ten years.

How much will this levy raise and where does it come from?

PPEL is a property tax. The board is asking the voters to approve a 67 cent per \$1,000 of assessed valuation levy. This rate will raise approximately \$800,000 for capital projects.

What can PPEL be spent on?

PPEL funds can only be used for construction, building projects, maintenance of buildings and grounds, transportation and technology purchases. PPEL can't be used to pay salaries and benefits of employees. Voter approved PPEL funds can also be borrowed against to support larger costing facility projects. PPEL funds have recently paid for: the air conditioning projects at Hoover Elementary and Jefferson Elementary; additional security measures at all the buildings; 1:1 technology for students; and a variety of maintenance projects throughout the district.

Do other school districts in Iowa have a voter approved PPEL?

Yes. Approximately 80% of school districts in Iowa have a voter approved PPEL.

How are PPEL funds monitored?

By the Board of Education and an annual review by an auditor.

What will the district use PPEL for if this vote passes?

Continued purchase of technology for classrooms and students; the continued maintenance of our buildings and grounds; security upgrades and energy conservation programs.

What is the difference between PPEL and SAVE?

For the most part, PPEL is used as a building repair fund, where SAVE (one cent sales tax) funds are used for major capital improvement projects. For example, the renovation of the middle school and high school was done with sales tax dollars and the replacement of a boiler was done with PPEL dollars.

How does this levy impact the community?

At the heart of many neighborhoods, well-maintained schools can reflect strong neighborhoods.