

# INSTRUCTIONS

## FACILITIES, ELECTIONS, AND SALES TAX REPORT for DISTRICTS AND AEAS

Available through the Iowa Education Portal ([EdPortal](#))

This report has four forms that must be certified by the each district: 1) Replacement cost of Educational Facilities, 2) Voter-Approved PPEL, 3) Bond Issue Elections, and 4) SAVE/SILO Reporting. As required by Iowa Code section 256.9(19), the Iowa Department of Education collects information about property tax relief through the use of Sales Tax in each district. Most of the financial information for sales tax will be pre-populated in the report (refer to the “Fund 33 Summary Information from the CAR” section of the SAVE/SILO Reporting form). The sales tax portion of the form requires the school district to update information about the revenue purpose statement, provide information how the district has reduced levies through sales tax, and miscellaneous information about whether the district had issued revenue bonds and reduced property tax through SAVE/SILO.

Each Area Education Agency (AEA) must certify the Replacement cost of Educational Facilities form.

### Facilities, Elections, and Sales Tax Certification

#### **Contact Information and Certification**

Enter contact information for the person in your district/AEA who can answer questions related to this data collection, as well as the name and title of the individual who is certifying the accuracy of the data submitted. Click the “Update” button to save the entry.

On the initial **Certification** screen, each of the following must show a “Complete” form status before certifying.

- 1) Replacement cost of Education Facilities\*
- 2) Voter Approved PPEL
- 3) Bond Issue Elections
- 4) SAVE/SILO Reporting

***Once the status for each form shows “Complete”, click the “Certify” button on the Certification screen.***

\*AEAs will complete this form only.

#### **Questions**

Contact Rob Olsen, 515-281-4743, [rob.olsen@iowa.gov](mailto:rob.olsen@iowa.gov)

## Replacement Costs of Education Facilities Form (Districts and AEAs)

To meet requirements of Iowa Code section 282.24(b), all districts and AEAs are to provide facility replacement cost information from their insurance policy. To save entries for this form, select the "Update" button.

### Replacement Cost

The purpose of **Education Facility Replacement Costs** form is to record the number of buildings in the district/AEA and 100% of the replacement costs of those buildings.

Replacement cost are generally found in the district's/AEA's insurance policy. If the buildings are insured at 100% replacement cost, use that amount. If the buildings are insured at less than 100% replacement cost, adjust the cost so that 100% replacement values are reported. For example, a district's buildings are insured at \$80,000, which is 80% of the buildings' replacement cost. To calculate 100% replacement cost, divide the current insured cost by the percentage of the replacement cost (i.e.,  $\$80,000 / .80 = \$100,000$ ).

- Do not use historical costs (i.e., values from Fund 08, Governmental Long-term Assets).
- Do not use appraised values.
- Do not include buildings under construction until completed and ready for occupancy.
- Do not list the number of classrooms.
- Do not indicate a fraction of a building.

### Building Counts

- If the district has all students at a single site (i.e., school complex), but in two buildings (K-6 and 7-12), list these as one elementary and one secondary building rather than as two K-12 buildings.
- If a district has a high school and the high school career and technical education program is in a separate building, list this as two secondary buildings.
- If two buildings are connected by a walkway, record them as separate buildings.
- Do not count any building more than once.

### Columns

**Columns 1 and 2, permanent structures owned by the district/AEA**, is the number of permanent structures and their replacement cost.

**Columns 3 and 4, relocatable/portable structures owned by the district/AEA**, is the number of relocatable/portable structures and their replacement cost.

**Column 5 and 6, permanent and relocatable structures leased (rented) by the district/AEA**, is the number of leased permanent structures and the number of leased relocatable/portable structures. Leased structures are those that are rented long-term. Leases do not include lease-purchases. Lease-purchased structures would be included in columns 1-4.

### Rows

**Row 1** is the number of elementary buildings. Examples of grades housed in elementary buildings are PK-9, PK-8, PK-7, PK-6, PK-5, PK-4, PK-3, and PK-2.

**Row 2** is the number of middle/junior high buildings. Examples of grades housed in middle/junior buildings are 5-7, 5-8, 6-8, and 7-9.

**Row 3** is the number of secondary school buildings. Examples of grades housed in secondary buildings are 6-12, 7-12, 8-12, 9-12, and 10-12.

**Row 4** is the number of PK-12 school buildings (i.e., where all students are housed in one PK-12 facility).

**Row 5** is the number of administrative buildings.

**Row 6** is the number of Bus Barns and other Service Buildings owned by the district/AEA that are not used for instructional purposes or administration. This includes, for example, facilities such as a bus barn, concession stand, or central warehouse. If a building is used for dual purposes, such as a bus barn and an automotive mechanics classroom, list it under the area for which it is most used (i.e., greater floor space or greater period of time). Do not indicate a fractions of buildings.

**Row 7** is the number of buildings now vacant that would have been included in rows 1 through 6 had they still been in use. Iowa Code section 297.4 requires school districts and AEAs to report facilities and buildings which are vacant and available to be leased or purchased.

**Row 8** are column totals, which are calculated automatically.

## **Voter-Approved Physical Plant and Equipment Levy Elections Form (Districts Only)**

The information regarding the voter-approved physical plant and equipment levy (VPPEL) election needed for this form is included in the Abstract of Election received from the county auditor.

The reporting form allows for more than one voter-approved physical plant and equipment levy (VPPEL) election.

### **Input (Add) Screen**

This form has a separate add screen to input information regarding each election. Click the “Add” button to go to the input screen.

On the add screen:

- Enter the election date using the mm/dd/yyyy format.
- Enter the tax rate, rounded to two decimal places.
- Enter the percent of “yes” vote, rounded to one decimal place.

### **To Abort**

To abort adding this election, click the “Abandon Add” button. This will return the form screen.

### **To Save**

If the information is correct, click the “Save” button to save the entry. This will return the form screen.

If the district held more than one VPPEL election, click the “Add” button to go to a new data entry screen. Toggle between the forms using the “Add” and “Save” buttons until the required information is entered about each election.

With each save, the form screen will display the information for each VPPEL election entered. If a change is needed, select the “Edit” button for the desired election, enter the corrected information, and select “Update”. An option to delete the entry is also provided.

### **If No VPPEL Election**

If the district had no VPPEL election to report, click the “Here” button within the “Click here to indicate there was no Voter Approved PPEL Election for this Fiscal Year” statement.

## **Bond Issue Elections Form (Districts only)**

The information needed regarding general obligation bonds election is included in the Abstract of Election received from the county auditor.

This form allows for more than one bond issue election and for bond elections with several issues on a single ballot.

Do not include the votes on any tax levies such as PPEL, PERL, and ISP; tax levies are not bond issues. Do not include votes on the revenue purpose statement.

### **Input (Add) Screen**

This form has a separate add screen to input information on each general obligation bond issue. Click the "Add" button to go to the input screen.

On the add screen:

- Enter the election date using the mm/dd/yyyy format.
- Enter the dollar amount for the first issue on the ballot.
- Enter the percent of "yes" vote for the first issue on the ballot, rounded to one decimal place.
- Enter the percent of "yes" vote for the issue to exceed the levy limit, if applicable. Round to one decimal place.

Repeat the first three bullets listed above for the second and third issue on the ballot, if applicable.

## **To Abort**

To abort the adding of this bond issue, click the "Abandon Add" button. This will return the form screen.

## **To Save**

If the information is correct, click the "Save" button. This will return the form screen.

If more than three items were on the ballot, click the "Add" button and continue the ballot issues as if they were on another bond issue on the same date. Toggle between the forms using the "Add" and "Update" buttons until the information is entered for each bond issue.

With each save, the form screen will display the information for each bond issue entered. If a change is needed, select the "Edit" button for the desired election, enter the corrected information, and select "Save". An option to delete the entry is also provided.

## **If No Bond Issue Election**

If your district had no bond issue election to report, click on the "Here" button within the "Click here to indicate there was no Bond Issued Election for this Fiscal Year" statement.

## SAVE/SILO Reporting Form (Districts Only)

The SAVE/SILO sales tax information needed for this annual report form (per Iowa Code 256.9(19)) is from the school district's Certified Annual Report (CAR). This SAVE/SILO report includes the financial information required in Iowa Code section 423F.5(1) *Contents of Financial Audit*, as related to moneys received under chapter 423E *School Infrastructure Funding Formula (SILO)* or chapter 423F *Secure an Advanced Vision for Education (SAVE)*.

The financial information includes the amount of bond levies, physical plant and equipment levy (PPEL), and public educational and recreational levy (PERL) reduced as a result of the moneys received under chapter 423E or chapter 423F (as applicable). The amount of the reductions are stated in terms of dollars and cents per one thousand dollars of valuation, and in total property tax dollars. The accounting of the amount of moneys received which were spent for infrastructure purposes will be pre-populated from the district CAR.

### Input Screen

This form has three separate areas to input information: 1) Revenue Purpose Statement Summary, 2) Levy Information, and 3) Miscellaneous Information.

#### 1) Revenue Purpose Statement Summary:

- Enter the expiration date as the "year" in which the Revenue Purpose Statement expires.
  - Enter the year as a four-digit number.
  - **If the revenue purpose statement has no specific expiration date (after July 1, 2008), the district should enter January 1, 2031, which is when the Iowa Code 423F Sales Tax for School Infrastructure sunsets.**
- Check all items that are included in the district's revenue purpose statement.
  - If shared with other entities under a 28E agreement, identify the other entities involved.
  - If "Other" items are included, please explain.

#### 2) Levy Information:

If the district reduced levies using funds received under Iowa Code chapter 423E or chapter 423F,

- Indicate by selecting "Yes" or "No" by the appropriate levy.
- If "Yes" is selected, enter the "Rate of Levy Reduction" dollar amount (\$ / \$1000 valuation), rounded to two decimal places. Also enter the dollar amount for "Total Amount of Property Tax Dollars."

#### 3) Miscellaneous Information:

- Indicate by selecting "Yes" or "No" for issuing revenue bonds in lieu of proposing a General Obligation Bond Issue.
  - If "Yes", enter the dollar amount due for the **current** school year.
- Select either "Yes" or "No" to indicate whether the district would have increased property taxes through a bond referendum, voter approved PPEL, regular PPEL, or PERL if the district had not had the LOSST/SAVE available.

#### Fund 33 Summary Information from the CAR:

Fund 33 summary information is pre-populated from the district's certified CAR – no data entry is required for this section.

### To Save

To save the information entered on the SAVE/SILO Reporting screen, click the "Submit" button.