

My name is Scott Wilson and I am the current Board President. I would like to take this opportunity to share with you the reasons the Board voted to put this bond on the 2024 ballot.

It is important to know that bond measures take a supermajority to pass. In this case, it takes 60% +1 vote to pass. Louisa-Muscatine has not had a voter approved bond since the 90s for the construction of the Elementary building. The school district has used its 1% sales tax wisely over the years to keep the school up to date. Most projects that use revenue from 1% sales tax dollars are under four million dollars. Any project over four million would put the school district in a position where it must choose between buses, furniture, technology, or facilities. Because this is an \$11 million dollar project, we are asking our voters to approve this.

The Board also realizes that inflation has been an issue for our property owners but at the same time we know that the longer we wait, the more it will cost.

Here are the reasons why the Board would like the voters to approve a bond for a new gym and locker rooms.

1. **Activity space.** Louisa Muscatine has added many new activities and more participants. Examples include dance, girls wrestling, larger cheer groups and color guard. Practice space is at a premium at school, by having an additional gym we can hold more practices simultaneously. This allows our high school teams to practice right after school rather than having to wait for a free time slot. Giving them more time after practice to study or work. This also helps the youth league programs gain access to gymnasium space. Many times our elementary kids have to wait till late hours to practice.
2. **Band and chorus space.** A larger gym with doubling our seating capacity would mean more space for our students and audience. If you have been to a winter or spring concert, you know what I am talking about.
3. **Seating capacity and new basketball regulations.** Regulations for basketball have changed over the years, and because our bleachers are so close to the sidelines, the first row of our bleachers cannot be used during games. Increasing the sidelines for basketball allows more safety for players and spectators.
4. **Handicap and ease of access.** We cannot provide any additional handicap accessibilities or improvements like handrails without reducing capacity.

Facts about our gym

- Original gym built in 1960s
- Seating was reduced in the mid 90s with new bleachers. These are the bleachers we currently have.
- The current gym has the smallest seating capacity in the SEISC but LM is the 3rd largest school. In some cases we seat half compared to other smaller schools. Gyms with larger seating include Winfield, Columbus, Wapello, Lone Tree, Mediapolis. See table below.

- Due to locker room door locations in the current gym, we lose space to seat another 150 spectators.

The Board is asking the voters to consider the issues above when voting for the bond measure on the November ballot.

The Board plans to use existing and future funds to cover \$3.5 million of the \$11 million project. This will provide taxpayers with a lower burden of this project. The elementary building was paid off in 2012 and if this bond passes, taxpayers of Louisa Muscatine will still have a lower rate compared to neighboring districts. Louisa-Muscatine has one of the lowest rates in southeast Iowa. Louisa-Muscatine is the smallest ask of all the school bond referendums in Iowa this November (see table below). The Board takes this bond measure seriously and the potential burden it puts on our residents. The Board believes we have done everything we can to keep the costs down and provide a facility that allows the students and community to enjoy.

If you have questions about how your property tax will be impacted, please contact me or the school district office. We have some tax tables that provide an estimate on the tax impact. Of course, these are estimates and do not take into account all the tax credits you are eligible for.

Seating Capacity in the Conference

School Name	Gyms in High School	Main gym capacity
Central Lee	2	1400
Columbus Community	2	1400
Durant	2	900
Highland	2	1200
Lone Tree	2	1000
Mediapolis	3	1200
New London	2	950
Van Buren	2	700
Waco	2	750
Wapello	2	700
West Liberty	2	1200
Wilton	3	1300

Winfield	2	950
Louisa Muscatine	1	530

Tax rates history

<https://dom.iowa.gov/local-government/school-resources#school-data>

Year	Property Rate	Comments
2011	14.08973	
2012	13.78625	Elementary Paid Off
2013	11.97595	
2014	10.58609	
2015	11.20916	
2016	12.39496	PPEL vote passed
2017	12.84927	
2018	12.294	
2019	11.34850	
2020	11.15953	
2021	10.79597	
2022	10.78504	
2023	11.14682	
2024	11.01242	
2025	10.99674	
Est if bond passes	12.90	Close to 2017 tax rate

2024 Tax rate compared to neighbors

School	Rate
Wapello	13.01425
Columbus	10.63759
Muscatine	13.23077
Wilton	13.53178
West Liberty	12.95152
Louisa Muscatine	11.01242
Morning Sun	12.19251

3rd Party Analysis of Louisa Muscatine

lowans for Tax Relief

<https://itrlocal.org/index.php/home/louisa-muscatine-school-district/>

Louisa-Muscatine Levy Rates

Amount paid for each \$1,000 of taxable value

Highlighted shows where LM is lower than state averages

Levy	Levy Rate	Percent	Statewide Average
Uniform Levy	\$5.40000	49.1%	\$5.39452
Additional Levy	\$2.54468	23.1%	\$2.62682
Ed Improvement Levy	\$0.00000	0%	\$0.01447
Cash Reserve Levy	\$0.00000	0%	\$0.72033
Instructional Support Levy*	\$0.14680	1.3%	\$0.60910
Management Levy*	\$1.57526	14.3%	\$1.26047
Amana Library Levy	\$0.00000	0%	\$0.00060
Voted PPEL*	\$1.00000	9.1%	\$0.83500
Regular PPEL*	\$0.33000	3%	\$0.32900
Reorganization Equaliz	\$0.00000	0%	\$0.00000
Playground Levy	\$0.00000	0%	\$0.01224
Debt Service Levy*	\$0.00000	0%	\$1.34301
Total District Levy	\$10.99674	100%	\$13.14556

zero debt

School District bond referendums on 2024 ballots

Highlighted are SEIC schools

School	Amount on Ballot for Fall 2024
Marshall Town	\$57,000,000
Le Mars	\$49,970,000
Fairfield	\$38,515,000
Glenwood CSD	\$36,000,000
Emmetsburg	\$29,750,000

Lewis Centra	\$30,000,000
Van Buren County	\$29,000,000
Williamsburg	\$22,335,000
Central Point-Urbana	\$20,615,000
Westwood	\$18,600,000
Hampton-Dumont	\$17,000,000
Lawton-Bronson	\$16,955,000
West Fork	\$16,885,000
Aplington-Parkersburg	\$16,500,000
Martensdale-St Marys	\$15,950,000
Monticello	\$15,000,000
GMC-Green Mountain	\$12,300,000
Hinton	\$11,870,000
Earlham	\$10,000,000
Louisa-Muscatine	\$8,895,000