

Linton School District

Community Presentation

**Building Fund
April, 23rd, 2026**



Purpose and Agenda

- **Purpose:** To provide accurate, current information on the Building Fund Levy for an informed vote.
- **Agenda:**
 - FCA Findings Overview
 - Financial Impacts Summary
 - Building Fund Defined
 - Linton Public School Financial Position
 - Taxpayer Impact
 - Next Steps

Why a Facility Assessment?

- Develop a strategic maintenance plan
- Find the “Unknowns” about our facility
- Plan for the Future

Have a living document

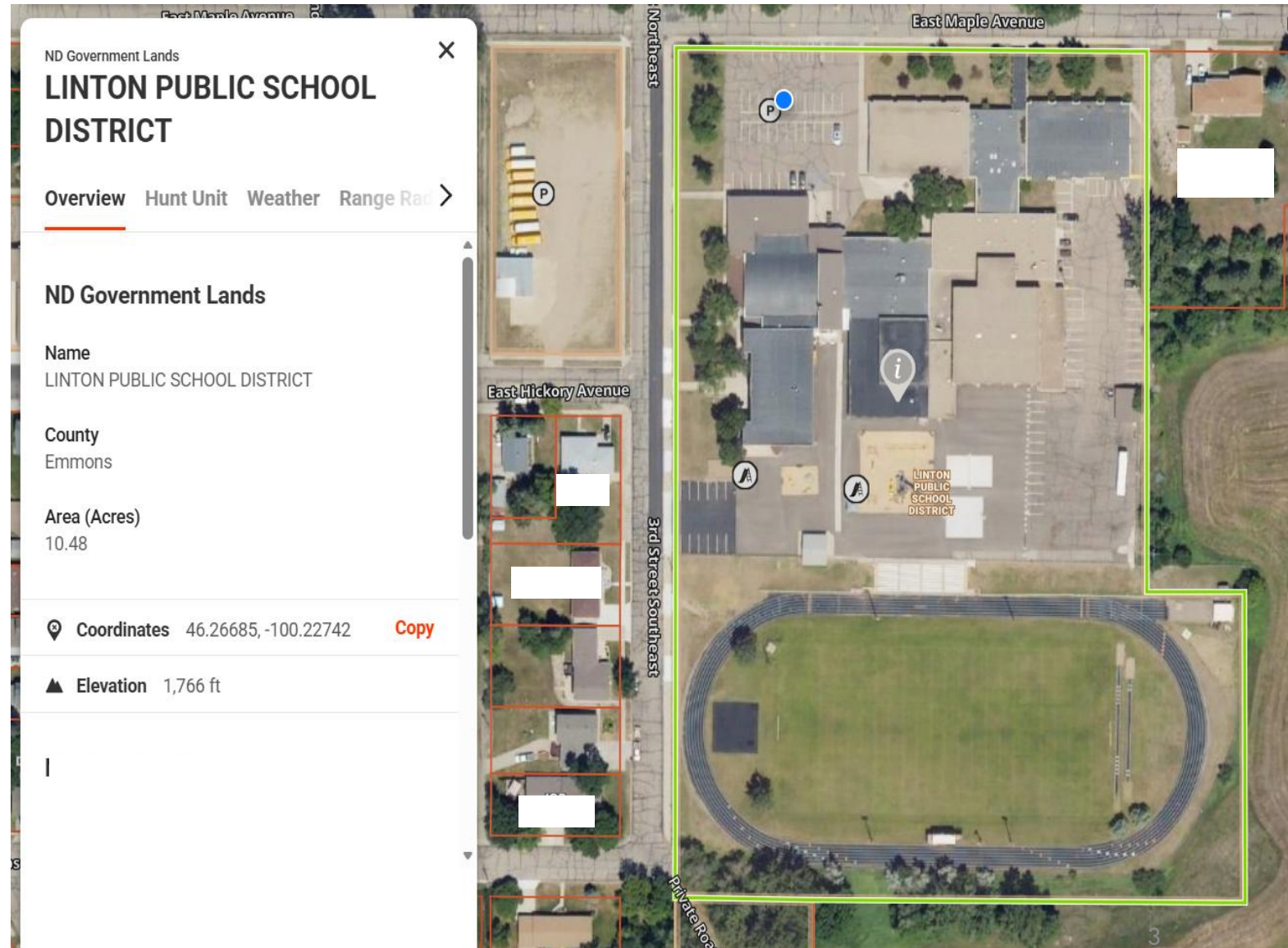
Building and Site

11 total acres

- Track/Football Complex

4 parking lots, 12 roof sections

High School- 1955	54,060 sq. ft.
Elementary School- 1920	22,000 sq. ft.
Middle School- 1974	22,000 sq. ft.



Executive Summary

- **The Linton School District hired Kraus-Anderson to provide comprehensive Facility Condition Assessment (FCA) services on the Linton School facilities.**
- **This process identified \$15.2M of deferred maintenance needs over the next 10 years**

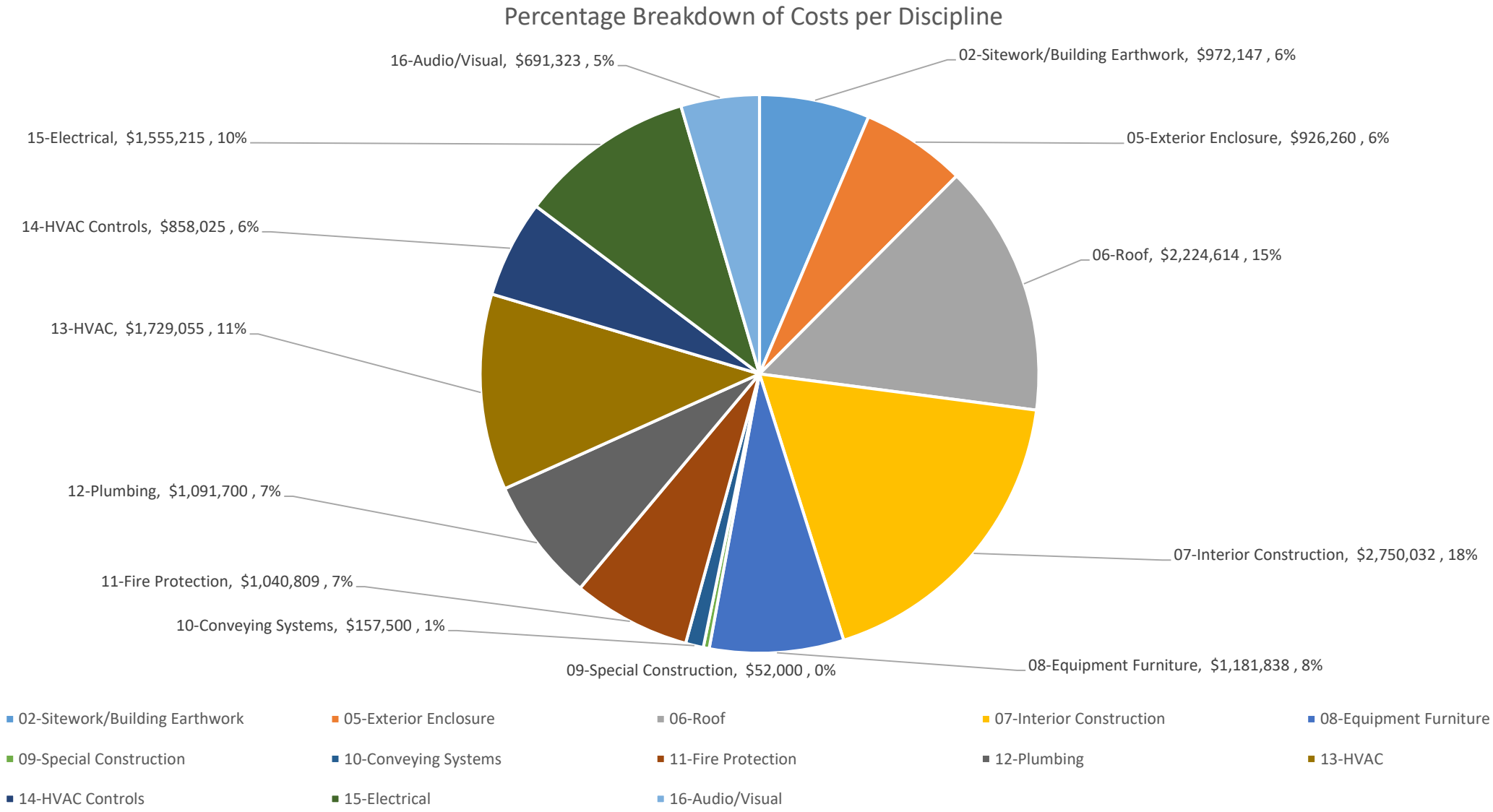
Key Findings:

- Roof Replacement (Select Roofs at each facility)
- Plumbing Renovation (EL, HS)
- ADA Lift and Bathroom (EL)
- Interior Construction (All Buildings)
- Interior Door Replacement (MS)
- Select HVAC Replacement (HS)
- Switchgear Replacement (HS)
- Misc Sidewalk and Parking Lot Replacements

Facility List	Year Built	Facility SF
High School	1955	54,060
Elementary School	1920	22,000
Middle School	1974	22,000

Total Facility Costs Over the next 10 years

Estimates with Inflationary Costs Included





Site

Key Findings:

- Retaining Wall Replacement
- Parking Lot Repairs
- Sidewalk Replacement
- Stadium Light Replacement

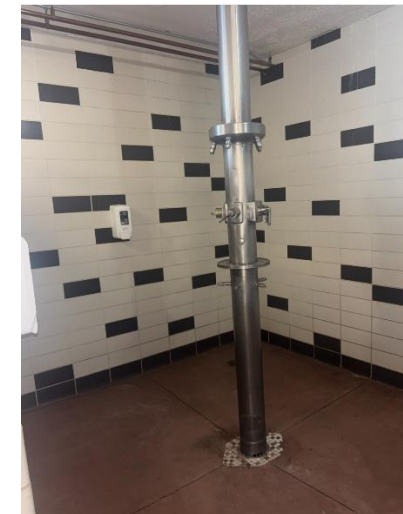




Linton Elementary

Key Findings:

- Roof Replacement
- Interior Construction Upgrades
- Bathroom Construction (ADA)
- Plumbing Renovation
- Elementary Gym Ceiling



Linton High School

Key Findings:

- Roof Replacement
- Interior Construction Upgrades
- Select HVAC Replacement
- Switchgear Replacement
- Locker Room



Linton Middle School Key Findings:

- Roof Replacement
- Interior Construction Upgrades
- Interior Door Replacement
- Girls Locker Room

How Have We Addressed This Historically?

- LPS Budgets around \$150,000 annually for Land, Site, and Building maintenance. We have been grateful for donations/fund raisers for larger projects. We also pursue grants if available.

Year	Total Dollar Amount spent on Land & Site	High Needs Land and Site Expenditures	High Needs Exp. Totals
2018-19	\$162,054	Parking Lot refinishing	\$120,253
2019-20	\$133,625	Elementary sewer repairs, valve replacement, hydronic plumbing repairs, roof leak repairs	\$69,256
2020-21	\$217,257	Camera updates, faucet install in science room, roof repairs, track repairs	\$36,792
2021-22	\$128,000	Roof Repair, Track repair, carpeting	\$91,000
2022-23	\$127,312	Roof Repair, Track Resurface	\$111,642
2023-24	\$388,461	Parking lots/Playground Roof section repair	\$353,851 (donations)
2024-25	\$286,942	Parking lots and concrete, Fencing	\$95,181
2025-26	\$173,371	HS Gym, AC, Electrical upgrades	\$171,219
8 Year Total	\$1,321,638.00		\$1,049,194.00

Linton School Financial Information

Linton Revenue History (Federal Title Funds, State Foundation Aid, Local Levy) (Does not include unpredictable revenue sources)

* Represents a school year which Federal Esser Funds were available



Linton School received a total of **\$1,111,975.00** in ESSER funds.

School Year	Local Levy	State Foundation Aid Payment	Federal Payment	Total Revenue
2020-2021*	\$ 949,261.00	\$ 2,397,916.00	\$ 124,132.00	\$ 3,471,309.00
2021-2022*	\$ 974,330.00	\$ 2,366,581.00	\$ 126,472.00	\$ 3,467,383.00
2022-2023*	\$ 1,032,085.00	\$ 2,243,786.00	\$ 133,330.00	\$ 3,409,201.00
2023-2024 *	\$ 1,137,571.00	\$ 2,374,365.00	\$ 122,746.00	\$ 3,635,819.00
2024-2025	\$ 1,155,930.00	\$ 2,563,496.00	\$ 110,678.00	\$ 3,762,509.00
2025-2026	\$ 1,195,235.00	\$ 2,629,595.00	\$ 134,325.00	\$ 3,959,155.00

Linton Local Levy Information for 2025-26

- All local Linton dollars come from 2 funds
(*General Fund & Miscellaneous Fund*)
- Board Discretionary is part of the General Fund



Miscellaneous Fund can be **maxed** out at **12 mills**.

The Linton Board first requested **5 mills in 2023** and has not raised it since.

Levy Worksheet in Dollars

Dollars Levied in Previous Tax Year		
Levy	Dollars	Mills
General Fund	\$925,378	60.00
Board Discretionary	\$153,489	9.95
Tuition	\$ -	0.00
Miscellaneous Fund	\$77,115	5.00
Special Reserve	\$ -	0.00
Building Fund	\$ -	0.00
Special Assessments	\$ -	0.00
Sinking and Interest	\$ -	0.00
Judgment	\$ -	0.00
TOTAL	\$1,155,981.60	74.95

Proposed Dollars Levied in Budget Tax Year		
Levy	Dollars	Mills
General Fund	\$955,207.20	60.00
Board Discretionary	\$158,705.23	9.97
Tuition	\$ -	0.00
Miscellaneous Fund	\$81,322.71	5.11
Special Reserve	\$ -	0.00
Building Fund	\$ -	0.00
Special Assessment	\$ -	0.00
Sinking and Interest	\$ -	0.00
Judgment	\$ -	0.00
TOTAL	\$1,195,235.14	75.08



Difference (Previous and Proposed)



\$39,253.54

Percentage Change

3.40%

STATE DEDUCTS THE VALUE OF 60 MILLS

when calculating their state aid payment to schools



**2025-26
MILL VALUE
\$15,920.00**



**60 MILLS
= \$955,200**
(This is deducted from
our state aid payment)



The state deducts the value
of 60 mills when calculating
their state aid payment
to schools.

(DOLLARS LEVIED \$)
\$1,195,235.00

—

(VALUE OF 60 MILLS)
\$955,200.00

=

**LINTON SCHOOL NETS IN VALUE:
\$240,035.00
OF LOCAL DOLLARS FROM
2025-26**



THE STATE SAYS THEY GIVE
\$11,349.00
PER STUDENT
(UP 2.5% FROM 2024-25)

VS.



WE ACTUALLY RECEIVED:
\$8,326.00
PER STUDENT



That's a difference of **\$3,023.00** less per student than what the state says they give.



BUILDING FUND: SAFE. FOCUSED. PROTECTED.

Dedicated to our schools. Dedicated to our future.



WHAT IS A BUILDING FUND?



A Building Fund is a **separate, voter-approved fund** used only for building projects and major maintenance.



A Building Fund is a **protected savings account** that is **not subject to being spent down**.



It can be no higher than **20 mills**.



Dollars placed in the Building Fund **must stay** in the Building Fund.



Funds **cannot** be used for daily operations or salaries.



The fund can be used as **collateral** for a larger loan.

FREQUENTLY ASKED QUESTIONS



How long will it last?

Once it's voted in, it is a school fund for perpetuity.



Can the Board lower the mills?

Yes. The Board can lower the mills if desired.



Can the funds be used for anything other than building projects?

No. Funds can only be used for building projects and major maintenance.



Does it increase daily operating costs?

No. Building Fund dollars cannot be used for daily operations or salaries.



A Building Fund ensures taxpayer dollars are protected and used responsibly to maintain, repair, and improve our school facilities for generations to come.



CURRENT SCHOOLS' USE OF BUILDING FUNDS

Comparable Districts



 SCHOOL	 YEAR BUILDING FUND ESTABLISHED	 CURRENT MILL LEVY (ANNUAL REVENUE)	 CURRENT BUILDING FUND BALANCE	 TOTAL MILL LEVY
KIDDER COUNTY	2010	10 mills = around \$250,000 annually	\$871,000	88 mills
NAPOLEON	1953	10 mills (Maxed out: there fund was established at no higher than 10 mills Approximately \$180,000)	\$600,000	88.5 mills
HEBRON	Early 2000's	6 mills (\$55,000 annually)	\$358,000	85.5 mills



Building funds are used to maintain, improve, and invest in our schools and facilities for the future.

LPS Annual Ending Fund Balance & Financial Reality

THE CURRENT FINANCIAL SITUATION



State Law & LPS Position

State law requires districts to remain at or below a **35%** ending fund balance. LPS is **well** below this threshold.



Ending Fund Balance Details

Linton Public School Current Balance: **~ 27%** (~ \$1.2 million).



Monthly Operations

Monthly Operating Expenses average about \$325,000 (salaries, utilities, contracts, bills).



Strategic Cash Flow

The \$1.2 million balance covers only a few months of operations and is critical for emergencies, cash flow, or unexpected deficits.

CHALLENGES AHEAD



Inflation, Threat of 0% Increases in State Funding, and Levy Caps passed in the last session.



Unpredictable Enrollment Numbers

Relying on an ending fund balance for long-term needs is **not** sustainable.

FUTURE FUNDING NEEDS



The Problem

Each year LPS budgets approximately \$150,000 for Building Fund projects out of the General Fund.



Based on facility needs, this is not sustainable. These financial realities make the need for a dedicated BUILDING FUND greater than ever.

Comparing Property Tax Increases

For Residential Property:



Formula: True and Full Value x 50% (Assessed Value) x 9% (Taxable Value) / 1,000 x # of mills.

Example: A house valued at \$100,000:

Mill Rate	Calculation	Annual Increase
15 Mills	$\$100,000 \times .50 \times .09$ (Taxable Val. \$4,500) / 1,000 x 15	\$67.50
18 Mills	$\$100,000 \times .50 \times .09$ (Taxable Val. \$4,500) / 1,000 x 18	\$81.00
20 Mills	$\$100,000 \times .50 \times .09$ (Taxable Val. \$4,500) / 1,000 x 20	\$90.00

For Agriculture & Commercial Land:



Formula: True and Full Value x 50% (Assessed Value) x 10% (Taxable Value) / 1000 x # of mills.

Example: 2025 averaged valued quarter of land in Emmons County of \$99,493:

Mill Rate	Calculation	Annual Increase
15 Mills	$\$99,493 \times .50 \times .10$ (Taxable Val. \$4,974) / 1,000 x 15	\$74.55
18 Mills	$\$99,493 \times .50 \times .10$ (Taxable Val. \$4,974) / 1,000 x 18	\$89.46
20 Mills	$\$99,493 \times .50 \times .10$ (Taxable Val. \$4,974) / 1,000 x 20	\$99.40

ACTUAL DOLLARS REQUESTED



15 MILLS to a Building Fund



GENERATES APPROXIMATELY
\$238,800
ANNUALLY



Used to maintain, repair, and improve school facilities, including major building and safety needs.



Helps schools plan for long-term costs without large emergency funding or referendums.

18 MILLS to a Building Fund



GENERATES APPROXIMATELY
\$286,560
ANNUALLY



Used to maintain, repair, and improve school facilities, including major building and safety needs.



Helps schools plan for long-term costs without large emergency funding or referendums.

20 MILLS to a Building Fund



GENERATES APPROXIMATELY
\$318,400
ANNUALLY



Used to maintain, repair, and improve school facilities, including major building and safety needs.



Helps schools plan for long-term costs without large emergency funding or referendums.



These options provide critical funding for facility needs and keep Linton Public School on a strong financial foundation for the future.



LINTON PROPERTY TAXES: THE SCHOOL PORTION



Understanding your tax statement and proposed building fund impact

EXAMPLE: LINTON CITIZEN PROPERTY TAX STATEMENT (2025)

Statement Date:
February 20, 2025

Property ID:
52-04-10-101-002.000-009

Pay 2025 Taxes Due By:
May 10, 2026

Property Owner:
John & Jane Citizen
123 Main Street
Linton, ND 58552

Legal Description:
Lot 9, Block 2, Linton Original

TAXABLE VALUE AND TAX SUMMARY		
TRUE AND FULL VALUE \$170,000	TAXABLE VALUE \$7,650	HOMESTEAD/ PRIMARY RESIDENCE CREDIT \$0
TAXABLE ORGANIZATION	TAX RATE (MILLS)	TAX AMOUNT
EmmonsCounty	71.800	\$549.27
Linton City	75.400	\$576.81
Linton City Park	31.500	\$240.98
Linton School	75.000	\$572.76
Linton Fire	5.000	\$38.25
Emmons Ambulance	13.700	\$104.81
County Hospital	5.000	\$38.25
TOTAL TAX RATE / TOTAL TAX	277.400	\$2,121.13

1 mill equals \$1 of tax for each \$1,000 of taxable value.
Your taxable value is multiplied by the tax rate to calculate your tax amount.



SCHOOL BUILDING FUND PROPOSAL

The current Linton School operating tax rate is **75 mills**, which generates \$572.76 on a \$7,650 taxable value.

A portion of additional mills would support a dedicated building fund.

OPTION	TOTAL SCHOOL TAX RATE (MILLS)	SCHOOL PORTION TAX AMOUNT*	INCREASE OVER CURRENT
Current (Operations Only)	75	\$572.76	—
Building Fund at 15 Mills	90	\$687.31	+\$114.55
Building Fund at 18 Mills	93	\$706.79	+\$134.03
Building Fund at 20 Mills	95	\$726.28	+\$153.52

*Based on a taxable value of \$7,650 1 mill = \$7.65 in tax on a \$7,650 taxable value



Every mill makes a difference.
Thank you for supporting Linton students and our community's future.

8 YEAR PLAN (POOR CONDITION / CRITICAL FOR OPERATION)

A PLAN TO ADDRESS OUR MOST CRITICAL FACILITY NEEDS



IDENTIFIED NEEDS

These items are identified as Poor/Critical Condition and High Importance for Operation.



8 YEAR PLAN

This slide shows what a potential 8 year plan would look like to address these needs.



FUNDING GAP

Even with a 20 mill Building Fund, the dollars levied still don't cover these replacement costs/repairs.

 KRAUS-ANDERSON		FACILITY CONDITION ASSESSMENT		*Kraus-Anderson's Facility Condition Assessment including, without limitation all reports, spreadsheets, formats, indices, etc. are Kraus-Anderson's confidential and proprietary data. Such Project Deliverables shall not be used, shared or replicated without the express written consent of Kraus-Anderson.						
Area of work	(All)									
Order of Ops	(Multiple Items)									
Criticality	(All)									
Current Condition	(All)									
Sum of Total (with Inf.)	Column Labels									
Sum by title		2026	2027	2028	2029	2030	2031	2032	2033	Grand Total
Site										
Replace asphalt/ Parking Lot C								\$ 120,226		\$ 120,226
Repair to of retaining wall						\$ 186,000				\$ 186,226
Replace stairs & Railings							\$ 30,324			\$ 30,324
Recaulk all of the exterior							\$ 94,080			\$ 94,080
Repair crows nest						\$ 11,625				\$ 11,625
HS										
Roof					\$ 321,363		\$ 41,120	\$ 44,096		\$ 406,579
8 windows - East of main entrance to high school							\$ 40,960			\$ 40,960
Gym Panels 12x12							\$ 34,560			\$ 34,560
Boiler (Backup Boiler)					\$ 420,000					\$ 420,000
HS Unit Vent		\$ 65,000		\$ 140,000						\$ 205,000
Square D Panel switch gear		\$ 27,500								\$ 97,500
Plumbing for HS			\$ 388,800							\$ 388,800
MS										
Roof				\$ 136,783						\$ 136,783
Repair masonry								\$ 132,000		\$ 132,000
Elementary										
Roof								\$ 396,536		\$ 396,536
Boys' Restroom						\$ 39,900				\$ 89,900
Add stoop eliminate step			\$ 1,215							\$ 1,215
Elementary Gym Ceiling						\$ 65,770				\$ 65,770
Plumbing for Elementary				\$ 246,400	\$ 255,200					\$ 501,600
Grand Total		\$ 162,500	\$ 390,015	\$ 388,400	\$ 411,981	\$ 741,363	\$ 353,295	\$ 361,270	\$ 572,693	\$ 3,381,456

		2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
BUILDING FUND LEVY	15 mills	\$238,000	\$238,000	\$238,000	\$238,000	\$238,000	\$238,000	\$238,000	\$238,000	\$1,904,000
	18 mills	\$286,560	\$286,560	\$286,560	\$286,560	\$286,560	\$286,560	\$286,560	\$286,560	\$2,292,480
	20 mills	\$318,000	\$318,000	\$318,000	\$318,000	\$318,000	\$318,000	\$318,000	\$318,000	\$2,544,000

THE FUNDING GAP

TOTAL PROJECT NEEDS

\$3,381,456

OVER 8 YEARS

VS

20 MILL BUILDING FUND

\$2,544,000

OVER 8 YEARS

=

FUNDING GAP

\$837,456

EVEN AT 20 MILLS

THANK YOU



NEXT STEPS



FACILITY TOUR

We invite you to join us for a tour of our school facilities.



HAVE QUESTIONS?

Please call, email, or schedule an appointment with me if you have any further questions!



VOTE ON JUNE 9TH

Vote on June 9th at the Emmons County Courthouse!



WHY A BUILDING FUND MATTERS



IT'S FOR FUTURE PLANNING AND MAINTENANCE.

A building fund allows us to plan ahead and address major repairs and improvements before problems become emergencies.



IT KEEPS OUR SCHOOL STRONG FOR GENERATIONS.

Our school is more than a building—it's the heart of our community. This helps us keep it safe, functional, and welcoming for years to come.



IT PROVIDES STABILITY IN AN UNCERTAIN FUTURE.

State funding is unpredictable based on enrollment and the potential for little to no increase in Per Pupil payment rates. A building fund gives us the stability we need to protect our schools.

TOGETHER, WE CAN BUILD A STRONGER FUTURE.
Thank you for supporting Linton students and our community!

