

281—98.65(276,300) Public educational and recreational levy (PERL) fund. Boards of directors of school districts may establish and maintain for children and adults public recreation places and playgrounds, and necessary accommodations for the recreation places and playgrounds, in the public school buildings and on the grounds of the district. Financial support for the community education program will be provided from funds raised pursuant to Iowa Code chapter 300 and from any private funds and any federal funds made available for the purpose of implementing community education. Districts with a PERL fund may maintain their PERL fund. Districts no longer have the authority to authorize a new PERL fund.

98.65(1) Sources of revenue in the PERL fund. Sources of revenue in the PERL fund include a property tax levy not to exceed \$0.135 per \$1,000 of assessed valuation, any appropriation by the agencies involved in a cooperative effort under Iowa Code chapter 28E, federal grants, donations, and interest on the investment of those moneys.

98.65(2) Appropriate uses of the PERL fund. Appropriate expenditures in the PERL fund include the following:

- a. Establishing and maintaining recreation places and playgrounds, including necessary accommodations, that are open to the public.
- b. Providing public educational and recreational activities.
- c. Establishing and supervising a community education program.
- d. Providing a community education director if a community education program is established.

98.65(3) Inappropriate uses of the PERL fund. Inappropriate expenditures in the PERL fund include the following:

- a. Programs that are not available to those living in the district boundaries.
- b. Costs not necessary to provide programs for community education and for recreation places, playgrounds, and programs open to the public.

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