BVH
ARCHITECTURE

Bruning, Davenport & Shickley Schools

Boards of Education Meeting

August 17, 2026

MEETING AGENDA

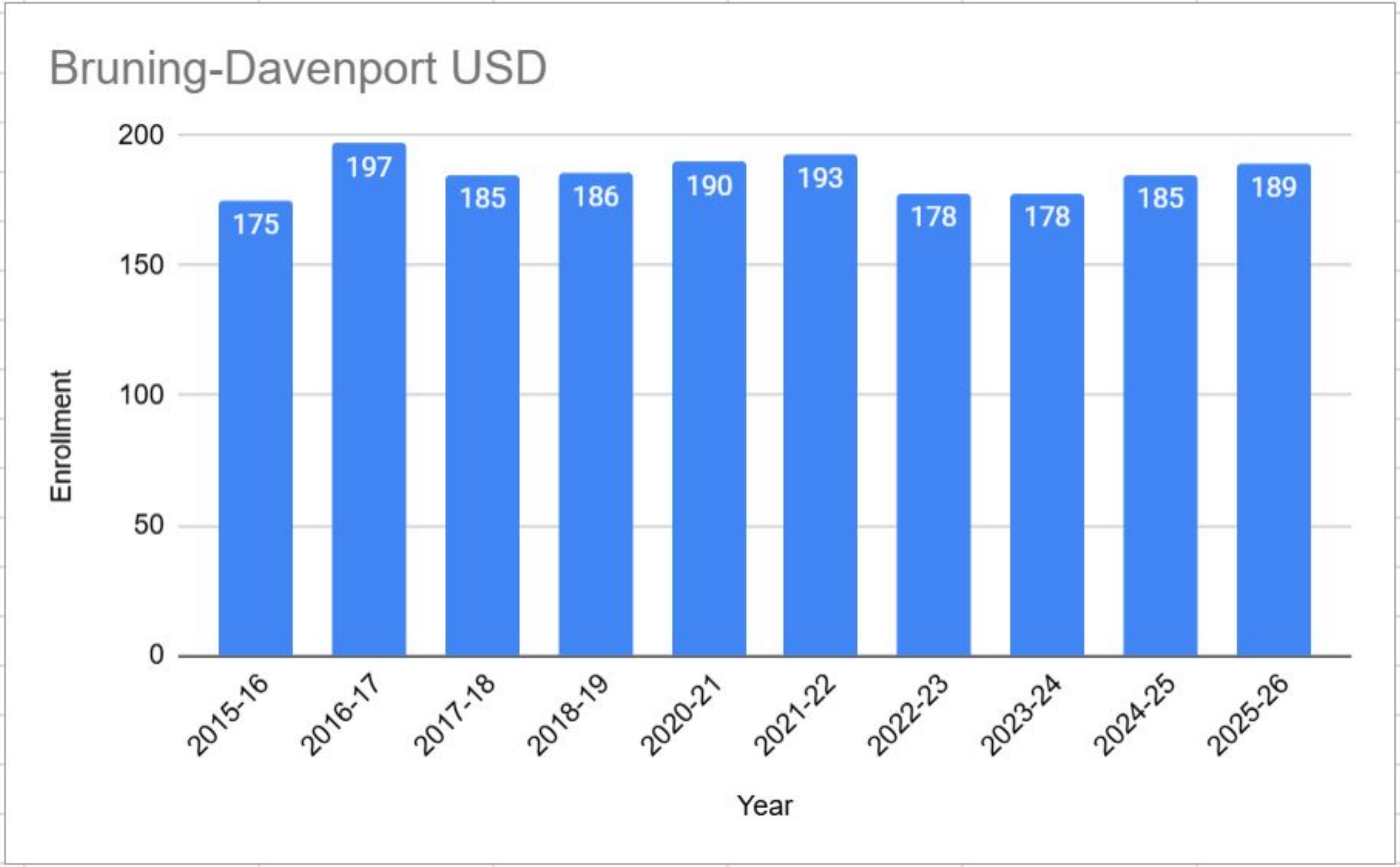
- Enrollment History - BVH Architecture
- Facility Audit Findings - BVH
- Educational Alignment Results - BVH
- Financial Data - BVH
- Bond Levy Projections - D.A. Davidson
- Review Options for Consideration - KSB Law
- Discuss Public Engagement / Decision Making Timeline

Enrollment History

ENROLLMENT 10 YEAR TREND

2026 Data

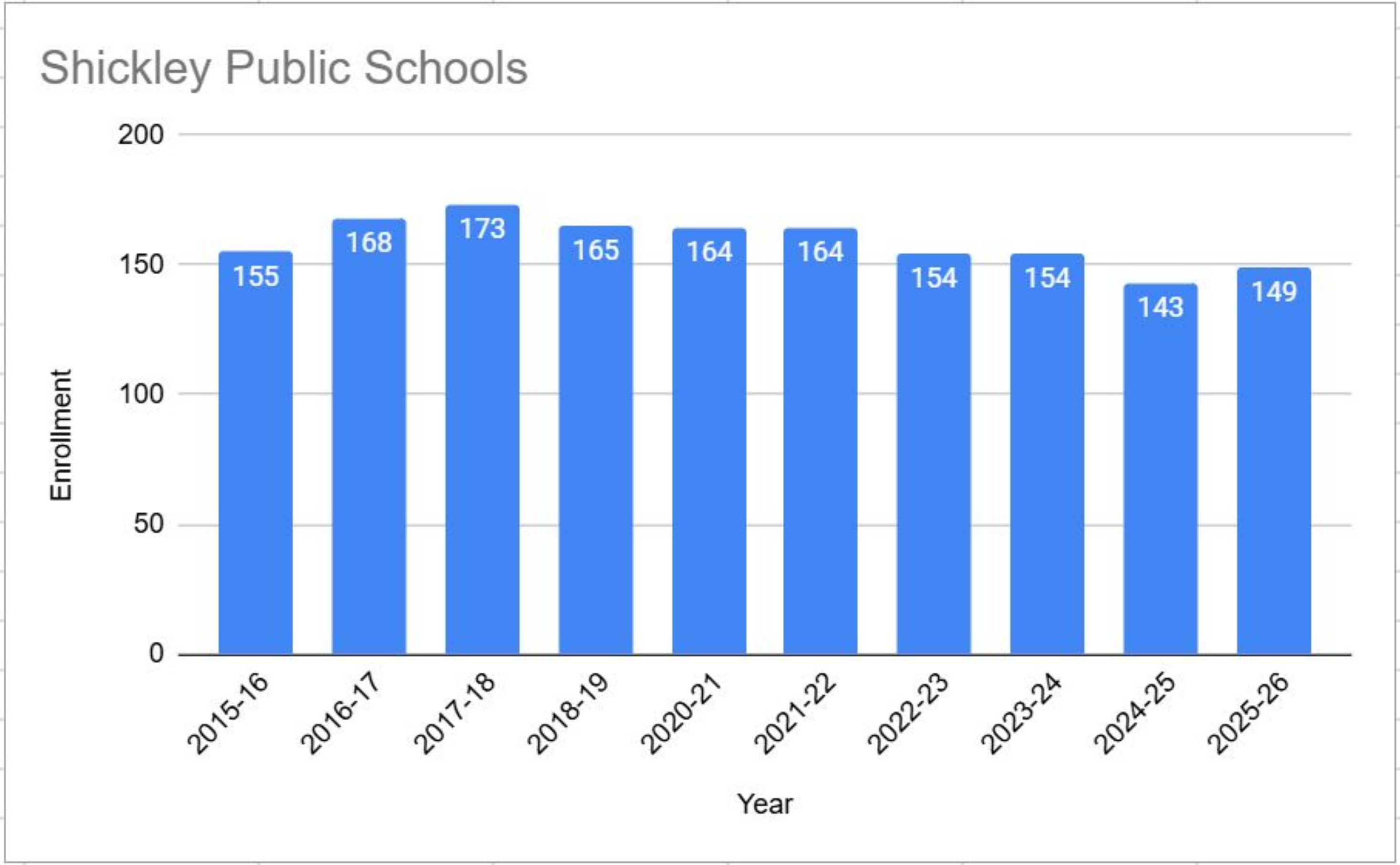
Bruning-Davenport USD:
Enrollment: **+8.0%**



ENROLLMENT 10 YEAR TREND

2026 Data

Shickley Public Schools
Enrollment: **-3.9%**



*Source NDE Statistical Summary

Facility Audits

Bruning School: 61.83

Deficiencies

- Traffic Flow / Foot Traffic / Parking (Gravel and Crushed Rock)
- General Exterior Maintenance (caulking / re-pointing / stain removal / windows)
- Minor Drainage Issues
- Accessibility
  - Int. Route - Ramps / Steps - Doors - Restrooms - Parking
- Interior Finishes - Flooring - Ceiling - Doors
- Technology - Cabling, Telecom and Telecom Spaces
- Security / Access Control - Cameras
- Electrical
  - Service - Switchboard - Panels
  - Outlets / Exterior Lighting
- Mechanical & Plumbing
  - Temperature Controls /HVAC - PTAC Units - Fire Protection
  - Plumbing System
- Fire Alarm & Fire Sprinkler System

Bruning School

Building Condition Report Card - Single Level Structure

Date: 3.19.2024
Prepared by: KK

Building Name: Pre-1; 9-12
Area: GSF - 41,500
Site Area: Approx. 9.8 acres
Floors: One
Date Constructed: 1951, 1955, 1982
Building Category: K-12 School

System / Subsystem	Subsystem Value	Subsystem Grade	Subsystem Score	System Value	System Score
Site			69.98	9.0%	6.30
Improvements	5.0%	68	3.40		
Earthwork	44.0%	72	31.68		
Utilities	11.0%	70	7.70		
Paving	40.0%	68	27.20		
Structure			82.97	17.0%	14.10
Foundations	18.0%	86	15.48		
Special Foundations	0.0%		0.00		
Below-grade Walls	0.0%		0.00		
Slab-on-grade	16.0%	76	12.16		
Structural Frame / Walls	45.0%	85	38.25		
Elevated Floor Structure	7.0%	80	5.60		
Roof Structure	14.0%	82	11.48		
Exterior Enclosure			73.18	17.0%	12.44
Walls / Finishes	45.0%	74	33.30		
Windows / Storefronts / Curtainwal	13.0%	58	7.54		
Doors	13.0%	78	10.14		
Roofing / Chimneys / Trims	30.0%	74	22.20		
Interior Construction			77.58	18.0%	13.96
Partitions	35.0%	84	29.40		
Doors	10.0%	66	6.60		
Fittings / Millwork	16.0%	70	11.20		
Stairs	1.0%	80	0.80		
Wall Finishes	12.0%	84	10.08		
Floor Finishes	16.0%	75	12.00		
Ceiling Finishes	10.0%	75	7.50		
Conveying Systems			0.00	0.0%	0.00
Elevator	100.0%	0	0.00		
Mechanical			31.00	24.0%	7.44
HVAC	55.0%	20	11.00		
Temperature Controls	10.0%	20	2.00		
Plumbing	30.0%	60	18.00		
Fire Protection	5.0%	0	0.00		
Electrical			50.00	12.0%	6.00
Lighting & Controls	35.0%	60	21.00		
Service & Distribution	35.0%	40	14.00		
Fire Alarm	10.0%	80	8.00		
IT Systems	10.0%	70	7.00		
Security/Access Control	10.0%	20	0.00		
Accessibility			43.00	1.5%	0.65
Parking & Exterior Route	20.0%	50	10.00		
Interior Route	20.0%	35	7.00		
Doors & Hardware	20.0%	40	8.00		
Restrooms, Lockers & Showers	20.0%	40	8.00		
Special Systems	20.0%	50	10.00		
Code Compliance			62.25	1.5%	0.93
Exiting & Exit Pathway	35.0%	65	22.75		
Horizontal (flr-to-flr) Separations	0.0%	0	0.00		
Area Separations	35.0%	70	24.50		
Special Systems	30.0%	50	15.00		
Building Grade					61.83

Davenport School: 63.55

Deficiencies

- Parking (Gravel & Crushed Rock)
- General Exterior Maintenance (caulking / re-pointing / stain removal / windows)
- Roof Soffits
- Minor Drainage Issues
- Accessibility
    - Int. Route - Doors - Restrooms - Parking Stalls
- Interior Finishes - Flooring - Ceilings - Doors
- Security / Access Controls - Cameras
- Technology - Cabling, Telecom and Telecom Spaces
- Electrical
    - Service - Switchboard - Panels - Devices
    - Outlets / Exterior Lighting
    - Kitchen - Codes
- Mechanical & Plumbing - Temperature Controls /HVAC - PTAC Units - Fire Protection
- Fire Alarm & Fire Sprinkler System

Davenport School

Building Condition Report Card - Single Level Structure

Date: 3.19.2024
Prepared by: KK

Building Name: Grades 2-8
Area: GSF - 52,800
Site Area: Approx. 0.38 acres
Floors: One
Date Constructed: 1951, 1978
Building Category: K-12 School

System	Subsystem			System	
Subsystem	Value	Grade	Score	Value	Score
Site			73.50	9.0%	6.62
Improvements	5.0%	88	4.40		
Earthwork	44.0%	75	33.00		
Utilities	11.0%	70	7.70		
Paving	40.0%	71	28.40		
Structure			77.22	17.0%	13.13
Foundations	18.0%	86	15.48		
Special Foundations	0.0%		0.00		
Below-grade Walls	0.0%		0.00		
Slab-on-grade	16.0%	84	13.44		
Structural Frame / Walls	45.0%	70	31.50		
Elevated Floor Structure	7.0%	80	5.60		
Roof Structure	14.0%	80	11.20		
Exterior Enclosure			77.74	17.0%	13.22
Walls / Finishes	45.0%	82	36.90		
Windows / Storefronts / Curtainwal	13.0%	68	8.84		
Doors	13.0%	80	10.40		
Roofing / Chimneys / Trims	30.0%	72	21.60		
Interior Construction			73.61	18.0%	13.25
Partitions	35.0%	85	29.75		
Doors	10.0%	55	5.50		
Fittings / Millwork	16.0%	68	10.88		
Stairs	1.0%	80	0.80		
Wall Finishes	12.0%	82	9.84		
Floor Finishes	16.0%	64	10.24		
Ceiling Finishes	10.0%	66	6.60		
Conveying Systems			0.00	0.0%	0.00
Elevator	100.0%	0	0.00		
Mechanical			39.50	24.0%	9.48
HVAC	55.0%	30	16.50		
Temperature Controls	10.0%	20	2.00		
Plumbing	30.0%	70	21.00		
Fire Protection	5.0%	0	0.00		
Electrical			50.00	12.0%	6.00
Lighting & Controls	35.0%	60	21.00		
Service & Distribution	35.0%	60	21.00		
Fire Alarm	10.0%	80	8.00		
IT Systems	10.0%	70	0.00		
Security/Access Control	10.0%	0	0.00		
Accessibility			59.60	1.5%	0.89
Parking & Exterior Route	20.0%	50	10.00		
Interior Route	20.0%	70	14.00		
Doors & Hardware	20.0%	58	11.60		
Restrooms, Lockers & Showers	20.0%	70	14.00		
Special Systems	20.0%	50	10.00		
Code Compliance			64.70	1.5%	0.97
Exiting & Exit Pathway	35.0%	72	25.20		
Horizontal (flr-to-flr) Separations	0.0%	76	0.00		
Area Separations	35.0%	70	24.50		
Special Systems	30.0%	50	15.00		
Building Grade					63.55

Shickley Public School: 64.12

Deficiencies

- Parking
- General Exterior Maintenance
    - Roof Drainage
- Accessibility
    - Interior Route - Ramps / Steps - Doors - Restrooms - Parking
- Structure
    - Elevated Floor Structure (Library)
- Interior Finishes
    - Flooring - Ceiling - Doors
- Technology - Cabling, Telecom and Telecom Spaces
- Electrical
    - Service - Switchboard - Panels
    - Outlets / Exterior Lighting
    - LIghting Controls
- Mechanical & Plumbing
    - Temperature Controls /HVAC
    - Fire Protection
- Fire Alarm & Fire Sprinkler System

Shickley School

Building Condition Report Card - Single Level Structure

Date: 02.06.2026
Prepared by: KK

Building Name:	PK-12
Area:	55,000
Site Area:	Approx. 0.46 acres
Floors:	Multiple
Date Constructed:	1907, 1954, 1964, 1978, 2000, 2016
Building Category:	PK-12 School

System	Subsystem			System	
Subsystem	Value	Grade	Score	Value	Score
Site			70.05	9.0%	6.30
Improvements	5.0%	75	3.75		
Earthwork	44.0%	65	28.60		
Utilities	11.0%	70	7.70		
Paving	40.0%	75	30.00		
Structure			70.00	17.0%	11.90
Foundations	18.0%	70	12.60		
Special Foundations	0.0%		0.00		
Below-grade Walls	0.0%		0.00		
Slab-on-grade	16.0%	70	11.20		
Structural Frame / Walls	45.0%	70	31.50		
Elevated Floor Structure	7.0%	50	3.50		
Roof Structure	14.0%	80	11.20		
Exterior Enclosure			67.45	17.0%	11.47
Walls / Finishes	45.0%	60	27.00		
Windows / Storefronts / Curtainwall	13.0%	55	7.15		
Doors	13.0%	60	7.80		
Roofing / Chimneys / Trims	30.0%	85	25.50		
Interior Construction			76.80	18.0%	13.82
Partitions	35.0%	85	29.75		
Doors	10.0%	70	7.00		
Fittings / Millwork	16.0%	70	11.20		
Stairs	1.0%	45	0.45		
Wall Finishes	12.0%	85	10.20		
Floor Finishes	16.0%	70	11.20		
Ceiling Finishes	10.0%	70	7.00		
Conveying Systems			0.00	0.0%	0.00
Elevator	100.0%	0	0.00		
Mechanical			53.50	24.0%	12.84
HVAC	55.0%	50	27.50		
Temperature Controls	10.0%	20	2.00		
Plumbing	30.0%	80	24.00		
Fire Protection	5.0%	0	0.00		
Electrical			58.00	12.0%	6.96
Lighting & Controls	35.0%	60	21.00		
Service & Distribution	35.0%	80	28.00		
Fire Alarm	10.0%	40	4.00		
IT Systems	10.0%	50	5.00		
Security/Access Control	10.0%	80	0.00		
Accessibility			40.00	1.5%	0.60
Parking & Exterior Route	25.0%	45	11.25		
Interior Route	25.0%	15	3.75		
Doors & Hardware	25.0%	75	18.75		
Restrooms, Lockers & Showers	25.0%	25	6.25		
Special Systems	0.0%	0	0.00		
Code Compliance			15.00	1.5%	0.23
Exiting & Exit Pathway	100.0%	15	15.00		
Horizontal (flr-to-flr) Separations	0.0%	0	0.00		
Area Separations	0.0%	0	0.00		
Special Systems	0.0%	0	0.00		
Building Grade					64.12

Educational Alignment Results

BRUNING SCHOOL (PK-1; 9-12):
STAFF SURVEY RESULTS

Criteria	Average
1. Teaching & Learning Practices	4.63
2. Educational Programming Fit	4.00
3. Safety and Security	3.50
4. Patron Access and Support	3.75
5. Fit for Current/Projected Enrollment	5.63

Scale:
Good = 9-10
Fair = 7-8.9
Poor = 5-6.9
Critical = 1-4.9

4.30
Site Score

7 Responses
Min: 1.00
Max: 9.00
Median: 3.50

DAVENPORT SCHOOL (2-8):
STAFF SURVEY RESULTS

Criteria	**Average**
1. Teaching & Learning Practices	6.50
2. Educational Programming Fit	6.33
3. Safety and Security	6.17
4. Patron Access and Support	5.00
5. Fit for Current/Projected Enrollment	6.67

Scale:
Good = 9-10
Fair = 7-8.9
Poor = 5-6.9
Critical = 1-4.9

6.13
Site Score

5 Responses
Min: 2.00
Max: 9.00
Median: 6.00

SHICKLEY PUBLIC SCHOOL (PK-12):
STAFF SURVEY RESULTS

Criteria	**Average**
1. Teaching & Learning Practices	7.00
2. Educational Programming Fit	6.00
3. Safety and Security	6.05
4. Patron Access and Support	6.15
5. Fit for Current/Projected Enrollment	7.05

Scale:
Good = 9-10
Fair = 7-8.9
Poor = 5-6.9
Critical = 1-4.9

6.45
Site Score

20 Responses
Min: 1.00
Max: 10.00
Median: 7.00

BRUNING-DAVENPORT-SHICKLEY

Composite Results

Site	Facility Audit	Educational Alignment	Composite Score
Bruning School	61.53	43.00	**52.27**
Davenport School	63.55	61.30	**62.43**
Shickley School	64.12	64.50	**64.31**

Scale:
Good = 90-100
Fair = 70-89
Poor = 50-69
Critical = 0-49

Financial Analysis

School District Financial Data

School	Valuation	General	Bond	Qualified	Total	PK-12 Students	Valuation/ Student
BRUNING-DAVENPORT UNIFIED SYS	**$1,087,273,900**	**0.4181**	**0.0000**	**0.0000**	**0.4590**	**197**	**$5,519,157**
MERIDIAN PUBLIC SCHOOLS	$572,652,765	0.5157	0.0000	0.0000	0.5245	210	$2,726,918
SUTTON PUBLIC SCHOOLS	$1,028,130,692	0.5393	0.0000	0.0000	0.5879	398	$2,583,243
CROSS COUNTY COMMUNITY SCHOOLS	$1,128,094,195	0.5053	0.0806	0.0000	0.5984	369	$3,057,166
THAYER CENTRAL COMMUNITY SCHS	**$1,102,795,630**	**0.5627**	**0.0343**	**0.0000**	**0.6034**	**460**	**$2,397,382**
SANDY CREEK SCHOOLS	$1,351,398,281	0.4919	0.0000	0.0299	0.6085	507	$2,665,480
TRI COUNTY PUBLIC SCHOOLS	$1,203,987,105	0.4925	0.0000	0.0000	0.6325	428	$2,813,054
FALLS CITY PUBLIC SCHOOLS	$1,368,592,316	0.5910	0.0000	0.0000	0.6396	940	$1,455,949
MC COOL JUNCTION PUBLIC SCHS	$514,011,972	0.6190	0.0000	0.0029	0.6416	238	$2,159,714
AURORA PUBLIC SCHOOLS	$2,260,650,832	0.6653	0.0183	0.0000	0.6948	1,239	$1,824,577
DESHLER PUBLIC SCHOOLS	$686,893,327	0.6175	0.0000	0.0221	0.7070	232	$2,960,747
HAMPTON PUBLIC SCHOOL	$470,599,290	0.5533	0.1196	0.0219	0.7098	189	$2,489,943
FILLMORE CENTRAL PUBLIC SCHS	**$1,401,054,650**	**0.4836**	**0.1818**	**0.0151**	**0.7104**	**602**	**$2,327,333**
SHICKLEY PUBLIC SCHOOLS	**$616,052,855**	**0.6370**	**0.0000**	**0.0370**	**0.7400**	**148**	**$4,162,519**
SYRACUSE-DUNBAR-AVOCA SCHOOLS	$1,252,696,506	0.6303	0.0564	0.0000	0.7503	819	$1,529,544
HARVARD PUBLIC SCHOOLS	$501,077,044	0.7504	0.0000	0.0000	0.7544	212	$2,363,571
LAWRENCE - NELSON PUBLIC SCHOOLS	$577,273,151	0.7174	0.0000	0.0114	0.8238	238	$2,425,517
YORK PUBLIC SCHOOLS	$1,702,141,877	0.7593	0.1985	0.0207	1.0185	1,564	$1,088,326

Per NDE 2025-26 Statistical Summary

2025-26 Budget Comparison - General Fund

School District	Membership 2024/25	Per Pupil Cost 2024/25	General Fund Budget	General Fund Levy
Bruning-Davenport	160.52	$35,066	$6,136,594	$0.41806
Shickley	124.65	$31,694	$6,575,000	$0.63700
Total	285.17		$12,711,594	
Cross County	332.50	$23,356	$8,685,064	$0.50528

*Based on 2025-26 NDE Statistical Summary, NDE 2024-25 Cost Per Pupil and 2025-26 budget on file with the Nebraska State Auditor

2025-26 Valuation Comparison - General Fund

School District	Assessed Valuation	Valuation Per Pupil	$.01 Levy Generates	General Fund Levy
Bruning-Davenport	$1,087,273,900	$6,773,448	$108,727	$0.41806
Shickley	$616,052,855	$4,942,261	$61,605	$0.63700
Combined	$1,703,326,755	$5,973,022	$170,333	
Cross County	$1,128,094,195	$3,343,844	$112,809	$0.50528

*Based on 2025-26 NDE Statistical Summary, NDE 2024-25 Cost Per Pupil and 2025-26 budget on file with the Nebraska State Auditor

2025-26 Valuation Comparison - General Fund

	School District	Total Valuation	Total Fall Membership	Assessed Valuation per Pupil	2024-25 Per Pupil Cost
1	SIOUX COUNTY PUBLIC SCHOOLS	$664,864,529	68	$9,777,419.54	
2	KEYA PAHA COUNTY SCHOOLS	$710,819,622	81	$8,775,550.89	
3	MC PHERSON COUNTY SCHOOLS	$410,633,000	48	$8,554,854.17	
4	WHEELER CENTRAL SCHOOLS	$830,080,303	118	$7,034,578.84	
5	SANDHILLS PUBLIC SCHOOLS	$506,452,340	81	$6,252,498.02	
6	HIGH PLAINS COMMUNITY SCHOOLS	$1,129,183,986	182	$6,204,307.62	
7	ELGIN PUBLIC SCHOOLS	$1,076,131,896	185	$5,816,929.17	
8	HYANNIS AREA SCHOOLS	$833,448,182	144	$5,787,834.60	
9	BRUNING-DAVENPORT UNIFIED SYS	$1,087,273,900	197	$5,519,156.85	$39,525
10	LOUP COUNTY PUBLIC SCHOOLS	$448,632,297	92	$4,876,438.01	
11	RIVERSIDE PUBLIC SCHOOLS	$1,209,067,879	248	$4,875,273.71	
12	SILVER LAKE PUBLIC SCHOOLS	$1,019,726,920	223	$4,572,766.46	
13	HARTINGTON NEWCASTLE PUBLIC SCHO	$1,711,380,860	376	$4,551,544.84	
14	MULLEN PUBLIC SCHOOLS	$780,327,134	178	$4,383,860.30	
15	WILCOX-HILDRETH PUBLIC SCHOOLS	$986,628,200	227	$4,346,379.74	
16	GARDEN COUNTY SCHOOLS	$1,014,834,091	238	$4,264,008.79	
17	DUNDY CO STRATTON PUBLIC SCHS	$1,194,740,704	287	$4,162,859.60	
18	SHICKLEY PUBLIC SCHOOLS	$616,052,855	148	$4,162,519.29	$33,792
19	CENTENNIAL PUBLIC SCHOOLS	$2,044,101,482	501	$4,080,042.88	
20	RANDOLPH PUBLIC SCHOOLS	$1,101,527,804	273	$4,034,900.38	
51	CROSS COUNTY COMMUNITY SCHOOLS	$1,128,094,195	369	$3,057,165.84	$24,284

2025-26 Budget/Levy Comparison - Building/QCPUF Funds

School District	Building Fund Budget	Building Fund Levy	QCPUF Budget	QCPUF Levy
Bruning-Davenport	$1,292,203	$0.040877	$0	$0.00000
Shickley	$858,681	$0.066000	$242,703	$0.03700
Cross County	$577,278	$0.012536	$0	$0.00000

2025-26 Total Budget/Levy Comparison - All Funds with Property Tax Levy

School District	General, Building & QCPUF Budget	General, Building & QCPUF Levy	Property Tax Request
Bruning-Davenport	$7,428,797	$0.458937	$4,989,899
Shickley	$7,676,384	$0.740000	$4,558,793
Combined	$15,105,181		$9,548,692
Cross County	$9,381,333	$0.517813	$5,841,414

2025-26 Total Budget/Levy Comparison - All Funds with Property Tax Levy

School District	General, Building & QCPUF Budget	General, Building & QCPUF Levy	Property Tax Request	Property Tax % of Budget
Bruning-Davenport	$7,428,797	$0.458937	$4,989,899	67.17%
Shickley	$7,676,384	$0.740000	$4,558,793	59.39%
Combined	$15,105,181		$9,548,692	63.21%
Cross County	$9,381,333	$0.517813	$5,841,414	62.27%

2025-26 Total Budget/Levy Comparison - All Funds with Property Tax Levy Cross County Comparison for Illustration Purposes Only

School District	General, Building & QCPUF Budget	General, Building & QCPUF Levy	Property Tax Request	Property Tax % of Budget
Bruning-Davenport	$7,428,797	$0.458937	$4,989,899	67.17%
Shickley	$7,676,384	$0.740000	$4,558,793	59.39%
Combined	$15,105,181		$9,548,692	63.21%

	Assessed Value	Cross County Tax Request	Levy
Bruning-Davenport-Shickley	1,703,326,755	$5,841,414	$0.343

Estimated LB2 Valuation – *for discussion purposes*

2025 – 26 Valuation	Shickley Public Schools		Bruning – Davenport Public Schools		Bruning, Davenport, and Shickley Schools	
Property Type	Assessed Value	LB 2 Adjusted Value	Assessed Value	LB 2 Adjusted Value	Assessed Value	LB 2 Adjusted Value
Commercial & Indust. Personal	$3,262,084	$3,262,084	$12,631,335	$12,631,335	$15,893,419	$15,893,419
Agric. Mach. & Personal	$26,656,440	$26,656,440	$39,089,058	$39,089,058	$65,745,498	$65,745,498
Railroad Personal	$0	$0	$7,586,694	$7,586,694	$7,586,694	$7,586,694
Public Service Co. Personal	$1,289,069	$1,289,069	$6,975,743	$6,975,743	$8,264,812	$8,264,812
Railroad Real	$0	$0	$57,080,950	$57,080,950	$57,080,950	$57,080,950
Public Service Co. Real	$136,939	$136,939	$897,461	$897,461	$1,034,400	$1,034,400
Residential land	$4,360,780	$4,360,780	$6,926,664	$6,926,664	$11,287,444	$11,287,444
Residential improvements	$31,096,028	$31,096,028	$54,718,830	$54,718,830	$85,814,858	$85,814,858
Commercial land	$988,240	$988,240	$1,328,404	$1,328,404	$2,316,644	$2,316,644
Commercial improvements	$6,480,800	$6,480,800	$31,715,000	$31,715,000	$38,195,800	$38,195,800
Industrial land	$17,780	$17,780	$27,728	$27,728	$45,508	$45,508
Industrial improvements	$197,170	$197,170	$675,000	$675,000	$872,170	$872,170
Recreational land	$0	$0	$125,543	$125,543	$125,543	$125,543
Recreational improvements	$0	$0	$22,362	$22,362	$22,362	$22,362
Agland Irrigated	$486,253,691	$347,163,007	$690,046,612	$487,224,654	$1,176,300,303	$834,387,661
Agland Dryland	$24,316,968	$17,360,236	$101,350,344	$71,832,175	$125,667,312	$89,192,411
Agland Grassland	$3,508,342	$2,504,888	$24,561,561	$17,362,315	$28,069,903	$19,867,203
Agland Wasteland	$342,100	$244,357	$269,995	$191,138	$612,095	$435,495
Agland Other classifications	$92,505	$66,075	$56,330	$40,233	$148,835	$106,308
Ag-Farm site land	$1,926,555	$1,926,555	$5,291,765	$5,291,765	$7,218,320	$7,218,320
Ag-Homesite land	$1,388,000	$1,388,000	$4,309,400	$4,309,400	$5,697,400	$5,697,400
Non-AgUse Land	$7,405	$7,405	$72,300	$72,300	$79,705	$79,705
Ag-Dwelling, garage, ect.	$6,216,175	$6,216,175	$18,771,771	$18,771,771	$24,987,946	$24,987,946
Ag-Outbuildings	$17,515,784	$17,515,784	$22,743,050	$22,743,050	$40,258,834	$40,258,834
Mineral Interests	$0	$0	$0	$0	$0	$0
Total Valuation	$616,052,855	$468,877,812	$1,087,273,900	$847,639,574	**$1,703,326,755**	**$1,316,517,385**

LB2 OVERVIEW

**Agricultural land is assessed at 71% in Thayer County, 71% in Nuckolls County, 70% in Fillmore County, and 71% in Clay County of the market value and the LB2 will reduce the value to approximately 50% in the calculation of the new bond financing, effective January 1, 2022.*

Agricultural Land Valuation LB2 Calculation – *for discussion purposes*

CLAY COUNTY	ASSESSED VALUATION PER ACRE	MARKET VALUE PER ACRE	**LB2 VALUATION PER ACRE**
Irrigated 1A1	$8,345.00	$11,753.52	**$5,876.76**
Dry 1D1	$4,275.00	$6,021.13	**$3,010.56**
Grass 1G1	$1,695.00	$2,387.32	**$1,193.66**

NUCKOLLS COUNTY	ASSESSED VALUATION PER ACRE	MARKET VALUE PER ACRE	**LB2 VALUATION PER ACRE**
Irrigated 1A1	$6,102.00	$8,594.37	**$4,297.18**
Dry 1D1	$3,080.00	$4,338.03	**$2,169.01**
Grass 1G1	$1,478.00	$2,081.69	**$1,040.85**

THAYER COUNTY	ASSESSED VALUATION PER ACRE	MARKET VALUE PER ACRE	**LB2 VALUATION PER ACRE**
Irrigated 1A1	$7,975.00	$11,232.39	**$5,616.20**
Dry 1D1	$5,200.00	$7,323.94	**$3,661.97**
Grass 1G1	$3,225.00	$4,542.25	**$2,271.13**

FILLMORE COUNTY	ASSESSED VALUATION PER ACRE	MARKET VALUE PER ACRE	**LB2 VALUATION PER ACRE**
Irrigated 1A1	$8,610.00	$12,300.00	**$6,150.00**
Dry 1D1	$4,935.00	$7,050.00	**$3,525.00**
Grass 1G1	$1,925.00	$2,750.00	**$1,375.00**

LB2 OVERVIEW

**Agricultural land is assessed at 71% in Thayer County, 71% in Nuckolls County, 70% in Fillmore County, and 71% in Clay County of the market value and the LB2 will reduce the value to approximately 50% in the calculation of the new bond financing, effective January 1, 2022.*

Tax Impact on School Bonds

Property Tax Impact of LB34

LB34 provides direct property tax relief by reducing the school district portion of property tax bills through a state-funded credit, lowering taxpayers' out-of-pocket costs without reducing school district funding.

- Agricultural and horticultural land receives a reduced taxable value when calculating taxes for certain school bond issues. The district's overall bond tax valuation decreases.
- A 30% credit is applied to the school district portion of your property tax bill.
- The credit appears directly on your property tax statement and reduces the amount you owe.

Property Tax Impact of LB2

LB2 is a Nebraska law that changes how agricultural and horticultural land is valued for school bond taxes. Beginning with school bonds approved by voters on or after January 1, 2022, agricultural land is valued at 50% of its actual value for purposes of paying school bond debt, rather than the assessed valuation used for most other property tax purposes.

- Agricultural and horticultural land receives a reduced taxable value when calculating taxes for certain school bond issues.
- The district's overall bond tax valuation decreases.
- The same bond payment must be spread across a smaller taxable valuation.

Bruning-Davenport Schools

- Project Fund = $10,000,000
- 25-Year Bonds
- Assumed AV growth of 3.00%
- Required Bond Levy = **6.0 cents**

HOW WILL 6¢ IMPACT AGRICULTURAL LAND:

CLAY COUNTY	ANNUAL INCREASE PER ACRE	ANNUAL INCREASE 80 ACRES	ANNUAL INCREASE 160 ACRES	ANNUAL INCREASE 640 ACRES
Irrigated 1A1 ($5,876)	$3.53	$282.08	$564.17	$2,256.68
Dry 1D1 ($3,010)	$1.81	$144.51	$289.01	$1,156.06
Grass 1G1 ($1,193)	$0.72	$57.30	$114.59	$458.37
FILLMORE COUNTY	**ANNUAL INCREASE PER ACRE**	**ANNUAL INCREASE 80 ACRES**	**ANNUAL INCREASE 160 ACRES**	**ANNUAL INCREASE 640 ACRES**
Irrigated 1A1 ($6,150)	$3.69	$295.20	$590.40	$2,361.60
Dry 1D1 ($3,525)	$2.12	$169.20	$338.40	$1,353.60
Grass 1G1 ($1,375)	$0.83	$66.00	$132.00	$528.00
NUCKOLLS COUNTY	**ANNUAL INCREASE PER ACRE**	**ANNUAL INCREASE 80 ACRES**	**ANNUAL INCREASE 160 ACRES**	**ANNUAL INCREASE 640 ACRES**
Irrigated 1A1 ($4,297)	$2.58	$206.26	$412.53	$1,650.12
Dry 1D1 ($2,169)	$1.30	$104.11	$208.23	$832.90
Grass 1G1 ($1,040)	$0.62	$49.96	$99.92	$399.68
THAYER COUNTY	**ANNUAL INCREASE PER ACRE**	**ANNUAL INCREASE 80 ACRES**	**ANNUAL INCREASE 160 ACRES**	**ANNUAL INCREASE 640 ACRES**
Irrigated 1A1 ($5,616)	$3.37	$269.58	$539.15	$2,156.62
Dry 1D1 ($3,661)	$2.20	$175.77	$351.55	$1,406.20
Grass 1G1 ($2,271)	$1.36	$109.01	$218.03	$872.11

HOW WILL 6¢ IMPACT RESIDENTIAL PROPERTY:

VALUATION	ANNUALLY	MONTHLY	DAILY
[redacted]			
$250,000	$150.00	$12.50	$0.41
$400,000	$240.00	$20.00	$0.66

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Bruning-Davenport & Shickley Schools

- Project Fund = $10,000,000
- 25-Year Bonds
- Assumed AV growth of 3.00%
- Required Bond Levy = **3.8 cents**

HOW WILL 3.8¢ IMPACT AGRICULTURAL LAND:

CLAY COUNTY	ANNUAL INCREASE PER ACRE	ANNUAL INCREASE 80 ACRES	ANNUAL INCREASE 160 ACRES	ANNUAL INCREASE 640 ACRES
Irrigated 1A1 ($5,876)	$2.23	$178.65	$357.31	$1,429.23
Dry 1D1 ($3,010)	$1.14	$91.52	$183.04	$732.17
Grass 1G1 ($1,193)	$0.45	$36.29	$72.57	$290.30

FILLMORE COUNTY	ANNUAL INCREASE PER ACRE	ANNUAL INCREASE 80 ACRES	ANNUAL INCREASE 160 ACRES	ANNUAL INCREASE 640 ACRES
Irrigated 1A1 ($6,150)	$2.34	$186.96	$373.92	$1,495.68
Dry 1D1 ($3,525)	$1.34	$107.16	$214.32	$857.28
Grass 1G1 ($1,375)	$0.52	$41.80	$83.60	$334.40

NUCKOLLS COUNTY	ANNUAL INCREASE PER ACRE	ANNUAL INCREASE 80 ACRES	ANNUAL INCREASE 160 ACRES	ANNUAL INCREASE 640 ACRES
Irrigated 1A1 ($4,297)	$1.63	$130.63	$261.27	$1,045.07
Dry 1D1 ($2,169)	$0.82	$65.94	$131.88	$527.50
Grass 1G1 ($1,040)	$0.40	$31.64	$63.28	$253.13

THAYER COUNTY	ANNUAL INCREASE PER ACRE	ANNUAL INCREASE 80 ACRES	ANNUAL INCREASE 160 ACRES	ANNUAL INCREASE 640 ACRES
Irrigated 1A1 ($5,616)	$2.13	$170.73	$341.46	$1,365.86
Dry 1D1 ($3,661)	$1.39	$111.32	$222.65	$890.59
Grass 1G1 ($2,271)	$0.86	$69.04	$138.08	$552.34

HOW WILL 3.8¢ IMPACT RESIDENTIAL PROPERTY:

VALUATION	ANNUALLY	MONTHLY	DAILY
[redacted]			
$250,000	$95.00	$7.92	$0.26
$400,000	$152.00	$12.67	$0.42

D.A. Davidson & Co.

ROM Estimate Summary

SCOPE OF WORK OPTIONS:	***EXIST BLDG SF***	***NEW BLDG SF***	***PROJECT COSTS***	***POT. BOND LEVY ¢***	***NOTES***
Bruning & Davenport Building Upgrades	94,300	0	$30,920,000	18.6	~190 Current Students
PK + 7-12 Building in Bruning Renovate Existing Gym	10,000	67,300	$41,640,000	25.0	~200 Student Capacity @ 20 Students/Homeroom
PK-12 Building in Bruning Renovate Existing Gym	10,000	95,000	$55,910,000	33.5	~345 Student Capacity @ 20 Students/Homeroom
PK-12 Building in Davenport Renovate Existing Building	52,800	52,200 VERIFY	$49,610,000 VERIFY	29.8	~345 Student Capacity @ 20 Students/Homeroom
New PK-12 Building at New Site Site TBD	0	105,000	$60,880,000	36.5	~345 Student Capacity @ 20 Students/Homeroom
IF SHICKLEY VALUATION WERE INCLUDED:				23.1	*New PK-12 Bldg Potential Bond Levy*

NOTES:

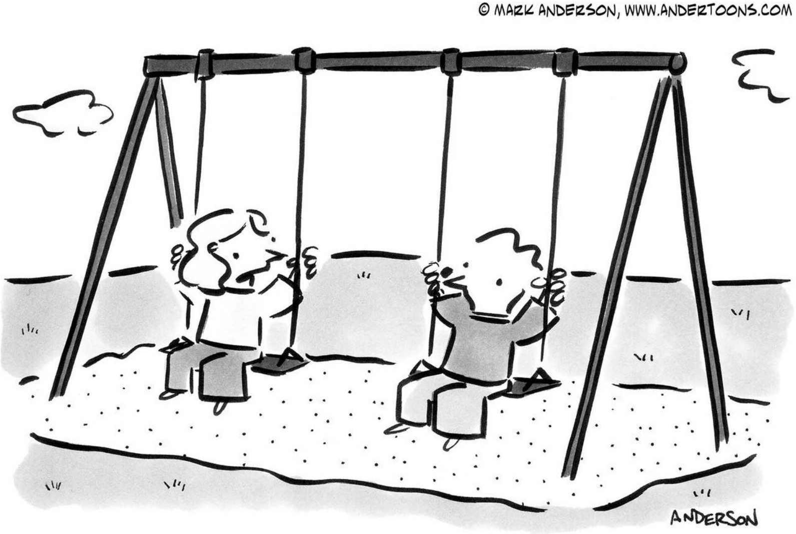
2026 Construction Cost Basis + 2 Years Inflation Estimated
Land Acquisition, Demolition Costs NIC
Contingency & Escalation are Included
Hazardous Material Abatement NIC - By Owner
Legal, Fundraising, Financing, etc Costs NIC

The "Reorg" Process Overview

Disclaimer

- KSB School Law represents only public schools and related entities (like ESUs).
    - We DO NOT represent teachers, students, parents, individual board members, or district employees.
- This presentation and these slides DO NOT constitute legal advice.
- Neither this presentation nor these slides shall be construed to create an attorney-client relationship between you and KSB School Law or between you and us.
- You should have no expectation of confidentiality or that anything that we discuss today is privileged.

Reorg Overview



"I want to be a lawyer - they still get recess."

Reorganization

- "Reorganization" of School Districts
  - General term that encompasses boundary changes, mergers, unifications, etc.
- State Committee for the Reorganization of School Districts
  - Approves plans/petitions to reorg
  - The timing and role of the Committee changes based on the process used
- This presentation will focus on the concept of "merger," when existing schools combine and form a new school district

Two Methods

- Petition Method (far more common)
  - Board-to-board, patron-to-patron, board-to-patron
  - The existing schools agree to merge and approve petition
  - Committee approves petition
- Plan (aka “Election”) Method
  - Board or patrons submit a “plan of reorganization” to the Committee
  - If approved, goes to a vote of the patrons in the affected school districts

Petition Process

"It's unanimous. We'll buy some chairs."

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The Petition Process (79-413 *et seq.*)

- Patron Petitions
  - Must be signed by 60% of registered voters
  - Issues with validity of signatures, updated voter roles
  - Patrons can withdraw signatures

The Petition Process (79-413 *et seq.*)

- Board-to-Board
  - Simplest and most direct method
  - Boards of schools considering merger will often meet together and individually to discuss petition terms before the petition is voted on at board meetings
  - Must be approved by 60% of the board to “pass”
  - Committee automatically approves petition if passed by 65% of board members

Committee Process

- Approved petitions are placed on a Committee agenda
  - Committee has 6 members + Commissioner of Ed as “ex officio” member
    - 3 “laypersons,” 2 “certificated,” and 1 other
- Committee conducts a hearing within 40 days
- Notice published in school districts at least 10 days before the hearing
- If Committee approves the petition, county officials in all affected counties are informed to make the changes

Petitions Contingent on Bond

- Statutes authorize a petition to be contingent on bond elections in the existing school districts
- Petition is filed, and Committee holds the petition until the bond elections conclude
- If bond elections are successful, Committee approves petition within 15 days after bond results are certified

What, exactly, is in this Petition?

"Pencil."

Mandatory Items

- Description of boundaries
- Map
- Summary of terms
- Whether the merger is contingent on a bond election

Common Permissible Items

- Initial new board makeup and terms
  - Size (5-9 members)
  - Proposed members and staggered terms
  - At large elections or wards
- Recommended members of the new board
- Proposed effective date of the merger
- Transportation plan
- Sale of assets
- Bonded indebtedness

Common Permissible Items

- “Such other matters as the petitioners determine proper to be included”
- Some items are very important to the schools and typically can be included unless they go “too far” to bind future boards
  - Curriculum
  - Mascot/colors
  - Use of existing attendance centers (and when they close), such as while awaiting completion of a new building

A Few More Details

"If I may continue to beat this dead horse..."

Staffing Plans

- Administrators/boards typically develop a staffing plan
- Classified staff decisions typically made by administrators
- For certified staff, the law has several options for schools and employees if reductions are needed
  - Natural attrition
  - Retirement incentives (55+)
  - Staff Development incentives (tuition assistance)
- Staff retain seniority

Existing Bonded Indebtedness

- Default rule: bonds stay with the land
- The new school can assume the debt of an existing school in the petition

Disposition of Property

- Petition can spell out how boards propose to dispose of existing property
- Typically left to the new board which can account for the new needs of the district

Collective Bargaining

- The “CBA” or “negotiated agreement” of the district with the largest number of teaching staff is used by the new district
- Remains in place until a new agreement is negotiated

Questions?

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Discussion

Next Steps

- Options
- Public Engagement
- Decision Making Timeline