

March 8th, 2024

Dear House Taxation Committee,

I am writing in support of allowing the voters of Rawlins County to vote on a 1% County Sales Tax in support of the USD 105-Rawlins County Buffalo Strong Rebuilding Campaign. On June 5th, 2023, our community was awoken to a fire in our Junior-Senior High School. Unfortunately, our historic school suffered extensive structural and smoke damage and in early August, a structural engineer determined that the building could not be saved.

Our community has come together to ensure our students receive the education they deserve. If you visit Rawlins County, you will see many Buffalo Strong signs and flags. #BuffaloStrong is on our district website and social media. While many organizations in our community offered their facilities, the school district used our local United Methodist Church as it had an adequate number of classrooms and due to its proximity to our elementary school. On August 25, 2023, our school year began three days later than originally planned. While we are forever grateful to the church, our junior-senior high has had to attend school this year in very small classrooms and a lack of connectivity of a modern classroom.

Our students and staff have stepped up to the challenges they have faced. They have continued and excelled in their activities. We had over 30 girls out for high school volleyball this year. Sometimes, the team had to split up and practice in gyms in separate communities. The volleyball season culminated with a state tournament appearance and beating the number one seeded team at the tournament. Our high school football team made a deep run in the playoffs, along with our wrestlers having a successful season. In total, our basketball teams practiced at four different locations and played in four different home gyms. None of our home basketball games were played in Rawlins County, but our girl's team won their substate tournament and competed in the 1A State Tournament last week. Two weeks ago, our Rawlins County Junior-Senior High School moved back onto their site and into a modular campus that will be our school for at least the next two school years. Our Seniors, Juniors, and more than likely our Sophomores will never attend school in their building again.

As we have navigated through our school year, our district and community have also been planning for the future of education for our children. USD 105 hired SPT Architecture in early December and hired McCown-Gordan Construction in mid-January. They have gone to work in support of our project. They have worked together to design a school that will impact the students of Rawlins County for the next several generations.

Our Board of Education will have many decisions to make over the next several months. Our elementary school is nearly 60 years old itself and in need of nearly \$2 million dollars in repairs to remain a viable school building. In a community survey of over 400 responses, 74% of respondents support rebuilding our school as a K-12 facility. With current construction costs, the project is approximately \$45 million dollars. Our district is now working to finance our project. The school district received \$8.5 million dollars of insurance money for the loss of our school. We have written grants to foundations in support of our school and community. Even with those funds, the project will have a profound impact on our tax base. Our school board is cognizant of the impact the project will have on property taxes and has a goal of keeping the property tax mill levy impact to an increase of between 18-24 mills. The district, with the support of Rawlins County, is pursuing an increase of one percent to our Countywide Sales tax. According to the district's bond advisor, the county sales tax will generate \$500,000 a year, decreasing the mill levy impact to property owners by approximately 8 mills. USD 105-Rawlins County will not receive any state aid for our project, as our valuation is too high for the number of students enrolled in our school district.

Our school district and community have faced many challenges this school year. Our students have now had two disrupted school years due to the COVID Pandemic and the loss of our Junior-Senior High School. While we have faced these challenges, we are asking for your support in allowing our community to vote on an additional one percent county-wide sales tax for our new school.

Sincerely,

Eric Stoddard  
Superintendent  
USD 105-Rawlins County