

RESOLUTION 25-4(b)

FIVE-YEAR LOCAL OPTION TAX LEVY FOR SCHOOL OPERATIONS

RECITALS

- A. Neah-Kah-Nie School (NKN) District #56's mission is to prepare students to become productive and responsible citizens for an ever-changing world through diverse educational opportunities in partnership with the community.
- B. NKN values education, community, responsibility, and equity.
- C. NKN recently identified key priority areas in its Strategic Plan that include continuing to provide free meals to all students, expanding Career and Technical Education (CTE) to middle and elementary levels, staff development and more.
- D. One of the NKN Board of Directors goals has been maintaining small class sizes.
- E. NKN does not receive state school funding support and relies on property taxes and state timber dollars to fund the district's general fund.
- F. State timber revenue is variable and currently trending downwards to levels not seen since 2013-14. The current receipts total \$1,099,148.79 of the \$2,233,838 budgeted.
- G. The 2024-25 district adopted budget required \$3.5 million dollars from savings to balance the budget.
- H. Current projections for the 2025-26 budget including reducing state timber down to \$1.5 million. This will again require approximately \$2.7 million dollars from savings, which would reduce the ending fund balance lower than the board desires
- I. This shortfall equates to a potential reduction of 20.5 teachers and administrators at the schools.

RESOLUTION

- 1. The Board shall ask voters to approve a five-year local option levy on May 20, 2025 that will provide an estimated \$1.38 million in 2025-26; \$1.43 million in 2026-27; \$1.47 million in 2027-28, and \$1.51 million in 2028-29; and \$1.56 million in 2029-30.

2. The levy revenue shall be used to fund teaching positions and other classroom support positions at each school in an equitable manner.
3. The fully allowable levy rate shall continue to be \$0.50 per \$1,000 of assessed value. A home with a \$200,000 assessed value would pay approximately \$100 annually or \$8.33 monthly.
4. The levy and associated expenditures will be tracked and reported to the board as part of the monthly fiscal summary.
5. The Board of Directors of Neah-Kah-Nie School District No. 56, Tillamook County, Oregon, finds that for the reasons and purposes described in the proposed measure set forth below, it is necessary and appropriate to levy a local option tax under ORS 208.040 et seq. for the fiscal year beginning July 1, 2025, and for four additional fiscal years thereafter each commencing July 1.
6. The operation levy election is hereby called to be held at the Special Election on the 20th day of May 2025, in a manner and between the hours provided by law, at which there shall be submitted to the electors of Neah-Kah-Nie School District No. 56, Tillamook County, Oregon.
7. NKN authorizes the Board Chair, Superintendent, or the Superintendent's designee (the "Authorized Representative") to take any actions necessary to place the measure on the ballot by filing the measure with the Tillamook County Clerk.

The above resolution statement was approved and declared adopted on this 24th day of February, 2025.

Board Chair

Superintendent