RESOLUTION 26-8

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Board of Directors of Neah-Kah-Nie School District No. 56 hereby adopts the budget for 2026-27 in a total sum of $35,271,980. This budget is now on file at the District Administration Office, 504 N. Third Avenue, Rockaway Beach, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated:

GENERAL FUND

1000	Instruction	10,726,016
2000	Support Services	7,646,669
3000	Enterprise & Community Service	5,000
5200	Transfers	1,177,500
5000	Debt Service	45,690
6000	Contingency	750,000
TOTAL GENERAL FUND APPROPRIATIONS		20,360,875

STUDENTS ACTIVITIES

1000	Instruction	383,500
TOTAL STUDENT ACTVITIES APPROPRIATIONS		383,500

FEDERAL PROJECTS FUND

1000	Instruction	659,445
2000	Support Services	300,372
3000	Enterprise & Community Services	0
TOTAL FEDERAL PROJECTS FUND APPROPRIATIONS		959,817

STATE AND LOCAL GRANTS

1000	Instruction	889,995
2000	Supporting Services	805,932
3000	Enterprise & Community Services	0
TOTAL STATE AND LOCAL GRANTS APPROPRIATIONS		1,695,927

MAINTENANCE FUND

2000	Supporting Services	508,000
TOTAL MAINTENANCE FUND APPROPRIATIONS		508,000

FOOD SERVICES

3000	Enterprise & Community Services	587,230
TOTAL FOOD SERVICES APPROPRIATIONS		587,230

CAPITAL PROJECTS - VEHICLE REPLACEMENT FUND

2000	Supporting Services	3,000
TOTAL CAPITAL PROJECTS - VEHICLE REPLACEMENT FUND APPROPRIATIONS		3,000

CAPITAL PROJECTS – BUILDING/FACILITIES FUND

4000	Facility Acquisition & Construction	477,100
TOTAL CAPITAL PROJECTS - BUILDING FUND APPROPRIATIONS		477,100

CAPITAL PROJECTS - CONSTRUCTION EXCISE TAX

4000	Facility Acquisition & Construction	550,000
TOTAL CAPITAL PROJECTS - CONSTRUCTION EXCISE TAX APPROPRIATIONS		550,000

TOTAL APPROPRIATIONS ALL FUNDS 25,525,449

UNAPPROPRIATED AMOUNTS (INFORMATIONAL ONLY):

UNAPPROPRIATED ENDING FUND BALANCE

GENERAL FUND	8,633,125
STUDENTS ACTIVITIES	282,600
FEDERAL PROJECTS FUND	7,183
STATE & LOCAL GRANTS	530,073
MAINTENANCE FUND	129,900
FOOD SERVICES FUND	670

RESERVED FOR NEXT YEAR	
VEHICLE REPLACEMENT FUND	100,000
CONSTRUCTION EXCISE TAX	45,300
TOTAL UNAPPROPRIATED AND RESERVE AMOUNTS, ALL FUNDS	9,746,531
TOTAL ADOPTED BUDGET	$35,271,980

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2026-2027 upon the assessed value of all taxable property within the district:

(1) At the rate per $1,000 of assessed value of $4.5002 for permanent rate tax; and
(2) At the rate per $1,000 of assessed value of $0.7500 for the 2026-27 operating levy passed in May 2025 (Measure 29-184)

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Education Limitation	
Permanent Rate Tax	$4.5002/$1,000
Operating Levy	$0.7500/$1,000

The above resolution 26-8 was approved and declared adopted on this 22nd day of June 2026.

Board Chair

Superintendent