



## Legal / Contractual Obligation

ORS 328.005-035 outlines the requirement to establish a County School Fund. The apportionment of revenue from the sale of timber on federal forest lands is described in ORS 294.060, which states: "...moneys received by each county...shall be divided 75 percent to the Road Fund and 25 percent to the school fund of the County."

## Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2018	2018	2019	2019
Contractual Services	\$0	\$80,300	\$0	\$80,300
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$80,300</b>	<b>\$0</b>	<b>\$80,300</b>
<b>Program Total:</b>	<b>\$80,300</b>		<b>\$80,300</b>	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Intergovernmental	\$0	\$20,000	\$0	\$80,000
Taxes	\$0	\$60,000	\$0	\$0
Interest	\$0	\$100	\$0	\$100
Beginning Working Capital	\$0	\$200	\$0	\$200
<b>Total Revenue</b>	<b>\$0</b>	<b>\$80,300</b>	<b>\$0</b>	<b>\$80,300</b>

## Explanation of Revenues

The County School Fund is credited with 25% of the revenue received from the statewide assessment of railroad cars apportioned to each County. Revenues have averaged \$15,000-\$20,000 over the past several years.

## Significant Program Changes

Last Year this program was: FY 2018: 10024 County School Fund