



**Program #10024 - County School Fund** **FY 2025 Department Requested**

**Department:** Nondepartmental **Program Contact:** Jeff Renfro  
**Program Offer Type:** Operating **Program Offer Stage:** Department Requested  
**Related Programs:**  
**Program Characteristics:** In Target

**Executive Summary**

This program offer distributes revenues received from property taxes associated with railroad cars to local school districts. This is a statutory responsibility of Oregon counties (ORS 308.505 to ORS 308.665) and these revenues are dedicated to a County School Fund. It also includes revenues dedicated to the County School Fund received from the sale of timber cut on federal forest land and the Secure Rural Schools (SRS) program. Federal legislation governing the SRS payments has sunset several times, and has not been reauthorized.

**Program Description**

Since 1908, all counties in Oregon had received payments from the US government from revenue generated by the sale of timber cut on federal forest lands. State law specified how the revenue was to be allocated.

The federal law authorizing federal timber payments to counties, PL 106-393, sunset as of September 30, 2006. It was reauthorized by Congress for one year in 2007, and was renewed in 2008 for a four-year period, during which time the amount received declined each year. FY 2012 was to have been the last year in this 4-year extension. Congress reauthorized this legislation for one year in FY 2013, and again in FY 2014.

In April of 2015, Congress once again reauthorized the Secure Rural Schools program, but for two years. Payments were retroactive for the County's FY 2015 budget and will provide funds in FY 2016.

The law was not reauthorized for FY 2017, and timber payments will be governed by the 1908 Act as amended. The law was not reauthorized for FY 2019, and our assumption is that it will not be reauthorized in the future.

The remaining revenue is from the County's portion of the ad valorem tax that is assessed on the value of rail cars as outlined by state statute.

**Performance Measures**

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output		N/A	N/A	N/A	N/A
Outcome		N/A	N/A	N/A	N/A

**Performance Measures Descriptions**

The County School Fund provides a very small amount of the total revenue available to schools in Multnomah County. Arguably, this amount is not large enough to contribute meaningfully toward student academic achievement.

## 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

	Adopted General Fund	Adopted Other Funds	Department Requested General Fund	Department Requested Other Funds
<b>Program Expenses</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>
Contractual Services	\$0	\$80,125	\$0	\$70,025
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$80,125</b>	<b>\$0</b>	<b>\$70,025</b>
<b>Program Total:</b>	<b>\$80,125</b>		<b>\$70,025</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

<b>Program Revenues</b>				
Intergovernmental	\$0	\$80,000	\$0	\$25,000
Taxes	\$0	\$0	\$0	\$45,000
Interest	\$0	\$100	\$0	\$0
Beginning Working Capital	\$0	\$25	\$0	\$25
<b>Total Revenue</b>	<b>\$0</b>	<b>\$80,125</b>	<b>\$0</b>	<b>\$70,025</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.

## Significant Program Changes

Last Year this program was: FY 2024: 10024 County School Fund