

**Program #10024 - County School Fund**
**FY 2026 Adopted**
**Department:** Nondepartmental

**Program Contact:** Jeff Renfro

**Program Offer Type:** Operating

**Program Offer Stage:** Adopted

**Related Programs:**
**Program Characteristics:**
**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	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
		N/A	N/A	N/A	N/A
		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	Adopted General Fund	Adopted Other Funds
Program Expenses	2025	2025	2026	2026
Contractual Services	\$0	\$70,025	\$0	\$70,025
<b>Total GF/non-GF</b>	<b>\$0</b>	<b>\$70,025</b>	<b>\$0</b>	<b>\$70,025</b>
<b>Program Total:</b>	<b>\$70,025</b>		<b>\$70,025</b>	
<b>Program FTE</b>	0.00	0.00	0.00	0.00

Program Revenues				
Intergovernmental	\$0	\$25,000	\$0	\$25,000
Taxes	\$0	\$45,000	\$0	\$45,000
Beginning Working Capital	\$0	\$25	\$0	\$25
<b>Total Revenue</b>	<b>\$0</b>	<b>\$70,025</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 2025: 10024 County School Fund