

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	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Contractual Services	\$0	\$70,025	\$0	\$70,025
Total GF/non-GF	\$0	\$70,025	\$0	\$70,025
Program Total:	\$70,025		\$70,025	
Program FTE	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
Total Revenue	\$0	\$70,025	\$0	\$70,025

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