

**Lead Agency:** Nondepartmental - All

**Program Contact:** Mike Jaspin

**Program Offer Type:** Existing Operating

**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.

Formerly, revenues dedicated to the County School Fund included revenues received from the sale of timber cut on federal forest land. Federal legislation governing these payments has sunset as of FY 2012. Congress passed a one-year extension of this program for FY 2013.

### 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 re-authorized this legislation for one year in FY 2013.

The County School Fund also receives a portion of the ad valorem tax that is assessed on the value of rail cars as outlined by state statute.

### Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY11-12)	Current Year Purchased (FY12-13)	Current Year Estimate (FY12-13)	Next Year Offer (FY13-14)
Output		0	0	0	0
Outcome		0	0	0	0

### Performance Measure - Description

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

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
<b>Program Expenses</b>	2013	2013	2014	2014
Contracts	\$0	\$23,800	\$0	\$20,000
Total GF/non-GF:	<b>\$0</b>	<b>\$23,800</b>	<b>\$0</b>	<b>\$20,000</b>
Program Total:	<b>\$23,800</b>		<b>\$20,000</b>	
Program FTE	0.00	0.00	0.00	0.00
<b>Program Revenues</b>				
Intergovernmental	\$0	\$20,000	\$0	\$20,000
Other / Miscellaneous	\$0	\$3,800	\$0	\$0
<b>Total Revenue:</b>	<b>\$0</b>	<b>\$23,800</b>	<b>\$0</b>	<b>\$20,000</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: #10020, County School Fund