

FOREST RESERVE FUNDS

The money received as the schools' share of the U.S. Forest Funds grant to the County of Mendocino shall be distributed to those districts that have territory within the Mendocino National Forest. The distribution shall be determined by the following conditions:

Pursuant to Education Code 2300, the County Superintendent of Schools shall retain 15% of the amount designated for school purposes.

The remaining 85% will be allocated to the territories of three unified school districts in proportion to their territories in the Mendocino National Forest.

Within the territories of each unified district involved, the amounts determined above shall be distributed to school and college districts as follows:

1. Add the general purpose tax rate of the Mendocino Community College District to each of the respective general purpose tax rates of the unified school districts.
2. Divide each sum, found above, into each general purpose tax rate to determine the percentage of tax rates applied in each territory for each district level.
3. Apply the percentages found above to the amount of funds to be allocated to the territory of each unified district, as determined above, to find the actual income for each district.

It is understood that tax rates used will be those of the year just prior to the year that funds are distributed to the counties.

The priorities for uses of Federal Forest Fund retained by the County Superintendent for "the improvement of educational programs for students in the county," shall be as follows:

1. Materials, activities and programs going directly to students;
2. Materials, activities and programs going directly to teachers;
3. Materials, activities and programs going directly for administrative purposes, either in districts or in the county;
4. Above uses in districts affected by Federal Forest lands;
5. All other educational uses.

Money apportioned pursuant to Education Code Section 2300 shall be deposited by the County Auditor to the credit of the several funds as directed by the County Superintendent of Schools with the approval of the County Board of Education.

Legal Reference:

EDUCATION CODE

2300 Apportionment of money received from Federal Forest reserves

Policy adopted: September 16, 1991

Revised: November 17, 1997