

# STATISTICAL SECTION

This part of Douglas County's statistical comprehensive annual finance report presents detailed information as a contest for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall health.

	<u>Pages</u>
<b>Financial Trends</b>	79-83
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	84-87
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	88-90
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	91-92
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b>	93-95
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years. The County implemented GASB Statement 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that year.

DOUGLAS COUNTY, OREGON  
NET ASSETS BY COMPONENT  
Last Nine Fiscal Years  
(accrual basis of accounting)

	Fiscal Year			
	2003	2004	2005	2006
Governmental activities				
Invested in capital assets	\$202,661,814	\$200,857,392	\$201,416,885	\$201,914,503
Restricted	85,646,585	81,619,046	101,327,287	96,447,581
Unrestricted	48,166,867	57,319,008	55,371,500	55,941,820
Total governmental activities net assets	<u>\$336,475,266</u>	<u>\$339,795,446</u>	<u>\$358,115,672</u>	<u>\$354,303,904</u>
Business-type activities				
Invested in capital assets	\$6,179,015	\$5,844,712	\$6,012,331	\$5,726,588
Unrestricted (deficit)	(1,319,297)	(1,100,008)	(1,294,535)	(1,173,162)
Total business-type activities net assets	<u>\$4,859,718</u>	<u>\$4,744,704</u>	<u>\$4,717,796</u>	<u>\$4,553,426</u>
Primary government				
Invested in capital assets	\$208,840,829	\$206,702,104	\$207,429,216	\$207,641,091
Restricted	85,646,585	81,619,046	101,327,287	96,447,581
Unrestricted	46,847,570	56,219,000	54,076,965	54,768,658
Total primary government net assets	<u>\$341,334,984</u>	<u>\$344,540,150</u>	<u>\$362,833,468</u>	<u>\$358,857,330</u>

Fiscal Year				
2007	2008	2009	2010	2011
\$206,299,495	\$208,319,872	\$200,633,936	\$190,935,328	\$181,109,374
87,599,787	85,314,402	94,794,100	94,067,399	95,615,875
58,919,553	65,331,979	72,281,907	79,848,247	86,028,840
<u>\$352,818,835</u>	<u>\$358,966,253</u>	<u>\$367,709,943</u>	<u>\$364,850,974</u>	<u>\$362,754,089</u>
\$5,384,506	\$5,504,796	\$4,870,613	\$5,013,888	\$5,377,687
(1,089,760)	(1,124,938)	(1,488,233)	(1,449,374)	(1,600,925)
<u>\$4,294,746</u>	<u>\$4,379,858</u>	<u>\$3,382,380</u>	<u>\$3,564,514</u>	<u>\$3,776,762</u>
\$211,684,001	\$213,824,668	\$205,504,549	\$195,949,216	\$186,487,061
87,599,787	85,314,402	94,794,100	94,067,399	95,615,875
57,829,793	64,207,041	70,793,674	78,398,873	84,427,915
<u>\$357,113,581</u>	<u>\$363,346,111</u>	<u>\$371,092,323</u>	<u>\$368,415,488</u>	<u>\$366,530,851</u>

DOUGLAS COUNTY, OREGON  
 CHANGES IN NET ASSETS  
 Last Nine Fiscal Years  
 (accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>Expenses</b>					
Governmental activities:					
General government	\$17,451,257	\$23,851,478	\$26,999,463	\$26,668,475	\$26,470,243
Public safety	19,983,798	19,619,694	19,895,326	21,355,931	23,129,754
Highways and streets	23,376,082	23,612,089	23,575,513	25,739,885	28,071,514
Sanitation	4,174,368	1,007,499	5,662,893	9,495,022	4,044,886
Health and welfare	21,771,892	20,009,226	20,367,441	22,202,806	23,584,522
Culture and recreation	6,214,087	6,215,442	6,270,108	6,880,841	7,538,083
Conservation	1,091,557	995,030	1,104,040	1,197,024	1,401,630
Education	5,000,834	4,833,697	4,913,530	5,052,799	5,228,454
Interest on long-term debt	96,494	92,854	95,191	91,037	86,755
Total governmental activities expenses	<u>99,160,369</u>	<u>100,237,009</u>	<u>108,883,505</u>	<u>118,683,820</u>	<u>119,555,841</u>
Business-type activities:					
Sewer	444,985	456,770	505,431	543,981	539,392
Boat marina/RV park	1,803,003	1,587,054	1,692,677	1,793,854	1,962,142
Total business-type activities expenses	<u>2,247,988</u>	<u>2,043,824</u>	<u>2,198,108</u>	<u>2,337,835</u>	<u>2,501,534</u>
Total primary government expenses	<u>\$101,408,357</u>	<u>\$102,280,833</u>	<u>\$111,081,613</u>	<u>\$121,021,655</u>	<u>\$122,057,375</u>
<b>Program Revenues</b>					
Governmental activities:					
Fees, fines and charges for services:					
General government	\$3,525,219	\$3,876,303	\$3,919,614	\$4,835,021	\$5,571,145
Public safety	2,795,756	2,920,030	2,957,182	3,649,083	3,774,827
Highways and streets	620,399	1,138,464	369,910	354,076	464,025
Sanitation	221,003	256,312	266,995	358,599	280,117
Health and welfare	1,230,154	1,121,973	1,147,052	1,041,295	1,409,166
Culture and recreation	1,908,793	2,310,455	2,255,379	2,495,116	2,524,056
Conservation	704,158	846,881	566,634	760,356	782,822
Education	433	319	405	977	1,035
Operating grants and contributions	49,758,483	57,968,857	79,187,360	59,190,528	60,274,316
Capital grants and contributions	-	1,837,500	635,443	-	-
Total governmental activities program revenues	<u>60,764,398</u>	<u>72,277,094</u>	<u>91,305,974</u>	<u>72,685,051</u>	<u>75,081,509</u>
Business-type activities:					
Sewer System	328,746	360,118	348,318	371,111	368,559
Boat marina/RV Park	1,146,911	1,559,581	1,804,127	1,787,623	1,842,292
Total business-type activities program revenues	<u>1,475,657</u>	<u>1,919,699</u>	<u>2,152,445</u>	<u>2,158,734</u>	<u>2,210,851</u>
Total primary government program revenues	<u>\$62,240,055</u>	<u>\$74,196,793</u>	<u>\$93,458,419</u>	<u>\$74,843,785</u>	<u>\$77,292,360</u>
<b>Net (Expense)/Revenue</b>					
Governmental activities	(\$38,395,971)	(\$27,959,915)	(\$17,577,531)	(\$45,998,769)	(\$44,474,332)
Business-type activities	(772,331)	(124,125)	(45,663)	(179,101)	(290,683)
Total primary government net expense	<u>(\$39,168,302)</u>	<u>(\$28,084,040)</u>	<u>(\$17,623,194)</u>	<u>(\$46,177,870)</u>	<u>(\$44,765,015)</u>

Fiscal Year			
2008	2009	2010	2011
\$24,499,159	\$23,292,122	\$21,484,862	\$21,070,812
24,015,165	24,563,746	23,677,630	23,853,599
24,686,312	23,232,021	23,258,720	21,653,779
3,700,068	2,938,422	3,230,276	2,869,455
22,951,469	24,411,872	26,512,045	27,857,819
7,092,345	6,705,862	6,506,764	6,578,149
1,343,613	1,550,467	1,320,783	1,165,109
5,185,592	4,610,468	4,134,983	3,651,014
82,357	77,837	73,039	68,137
113,556,080	111,382,817	110,199,102	108,767,873
557,963	874,863	-	-
2,037,088	1,943,725	1,937,711	2,070,234
2,595,051	2,818,588	1,937,711	2,070,234
\$116,151,131	\$114,201,405	\$112,136,813	\$110,838,107
\$5,128,283	\$5,778,859	\$4,559,138	\$5,316,485
3,807,339	3,408,242	3,732,241	3,504,863
530,790	393,931	247,066	213,781
494,494	696,476	639,399	728,240
1,555,363	1,121,167	808,585	985,807
2,571,126	2,511,616	2,524,743	3,282,442
887,053	748,483	569,884	1,130,941
1,456	932	1,269	537
63,494,806	69,156,931	60,854,231	61,837,105
-	238,000	-	-
78,470,710	84,054,637	73,936,556	77,000,201
360,617	-	-	-
2,281,949	1,812,435	2,105,248	2,270,111
2,642,566	1,812,435	2,105,248	2,270,111
\$81,113,276	\$85,867,072	\$76,041,804	\$79,270,312
(\$35,085,370)	(\$27,328,180)	(\$36,262,546)	(\$31,767,672)
47,515	(1,006,153)	167,537	199,877
(\$35,037,855)	(\$28,334,333)	(\$36,095,009)	(\$31,567,795)

DOUGLAS COUNTY, OREGON  
 CHANGES IN NET ASSETS, continued  
 Last Nine Fiscal Years  
 (accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental activities:					
Property taxes	\$5,567,189	\$5,702,210	\$6,194,146	\$6,541,686	\$6,985,626
Unrestricted grants and contributions	27,215,189	24,458,015	24,963,801	25,443,814	26,611,362
Investment earnings	5,266,216	1,183,245	4,481,310	5,610,501	9,365,375
Gain (loss) on sale of assets	-	(86,375)	240,500	-	-
Transfers in (out)	(387,168)	23,000	18,000	21,000	26,900
Total governmental activities	<u>37,661,426</u>	<u>31,280,095</u>	<u>35,897,757</u>	<u>37,617,001</u>	<u>42,989,263</u>
Business-type activities:					
Unrestricted grants and contributions	376,830	-	-	-	-
Investment earnings	34,223	32,111	36,755	35,731	58,903
Transfers in (out)	387,168	(23,000)	(18,000)	(21,000)	(26,900)
Total business-type activities	<u>798,221</u>	<u>9,111</u>	<u>18,755</u>	<u>14,731</u>	<u>32,003</u>
Total primary government	<u>\$38,459,647</u>	<u>\$31,289,206</u>	<u>\$35,916,512</u>	<u>\$37,631,732</u>	<u>\$43,021,266</u>
<b>Change in Net Assets</b>					
Governmental activities	(\$734,545)	\$3,320,180	\$18,320,226	(\$8,381,768)	(\$1,485,069)
Business-type activities	25,890	(115,014)	(26,908)	(164,370)	(258,680)
Total primary government	<u>(\$708,655)</u>	<u>\$3,205,166</u>	<u>\$18,293,318</u>	<u>(\$8,546,138)</u>	<u>(\$1,743,749)</u>

Fiscal Year			
2008	2009	2010	2011
\$7,505,829	\$8,264,593	\$8,443,416	\$8,523,575
26,420,505	24,623,895	22,297,282	19,282,732
6,468,338	3,179,695	3,088,505	1,844,199
810,915	3,687	15,477	20,281
27,200	-	-	-
41,232,787	36,071,870	33,844,680	29,670,787
-	-	-	-
64,797	8,675	14,597	12,371
(27,200)	-	-	-
37,597	8,675	14,597	12,371
\$41,270,384	\$36,080,545	\$33,859,277	\$29,683,158
\$6,147,417	\$8,743,690	(\$2,417,866)	(\$2,096,885)
85,112	(997,478)	182,134	212,248
\$6,232,529	\$7,746,212	(\$2,235,732)	(\$1,884,637)

DOUGLAS COUNTY, OREGON  
 FUND BALANCES OF GOVERNMENTAL FUNDS  
 Last Nine Fiscal Years  
 (modified accrual basis of accounting)

	Fiscal Year			
	2003	2004	2005	2006
<b>General Fund</b>				
Reserved	\$ 416,106	\$ 784,148	\$ 785,753	\$ 775,242
Unreserved	39,355,025	42,603,565	43,222,599	45,161,930
Nonspendable	*	-	-	-
Restricted	*	-	-	-
Committed	*	-	-	-
Assigned	*	-	-	-
Unassigned	*	-	-	-
<b>Total General Fund</b>	<b>\$ 39,771,131</b>	<b>\$ 43,387,713</b>	<b>\$ 44,008,352</b>	<b>\$ 45,937,172</b>
<b>All other governmental funds</b>				
Reserved	\$ 5,526,296	\$ 5,874,929	\$ 5,561,566	\$ 6,146,904
Unreserved, reported in:				
Special revenue funds	94,054,031	92,232,760	111,993,130	106,579,090
Capital projects funds	4,098,094	4,471,090	5,102,039	4,985,074
Nonspendable	*	-	-	-
Restricted	*	-	-	-
Committed	*	-	-	-
Assigned	*	-	-	-
Unassigned	*	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 103,678,421</b>	<b>\$ 102,578,779</b>	<b>\$ 122,656,735</b>	<b>\$ 117,711,068</b>

\* During fiscal year 2011 the County implemented the new fund balance classifications as required by GASB Statement No. 54.



Fiscal Year				
2007	2008	2009	2010	2011
\$ 784,342	\$ 858,603	\$ 800,477	\$ 905,140	\$ -
48,257,045	53,149,632	59,820,146	66,903,845	-
-	-	-	-	801,455
-	-	-	-	1,167,363
-	-	-	-	-
-	-	-	-	2,120,165
-	-	-	-	68,769,862
<u>\$ 49,041,387</u>	<u>\$ 54,008,235</u>	<u>\$ 60,620,623</u>	<u>\$ 67,808,985</u>	<u>\$ 72,858,845</u>

\$ 6,818,524	\$ 7,154,460	\$ 6,761,324	\$ 5,861,444	\$ -
97,531,833	95,011,267	102,387,040	102,581,488	-
4,889,404	4,665,156	4,470,830	4,469,993	-
-	-	-	-	2,493,389
-	-	-	-	94,953,641
-	-	-	-	13,434,348
-	-	-	-	4,271,725
-	-	-	-	-
<u>\$ 109,239,761</u>	<u>\$ 106,830,883</u>	<u>\$ 113,619,194</u>	<u>\$ 112,912,925</u>	<u>\$ 115,153,103</u>

DOUGLAS COUNTY, OREGON  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 Last Nine Fiscal Years  
 (modified accrual basis of accounting)

	Fiscal Year			
	2003	2004	2005	2006
<b>Revenues</b>				
Charges for services	\$6,975,632	\$7,316,840	\$7,105,616	\$8,289,775
Permits, licenses and fines	1,453,497	1,534,517	1,538,921	1,660,874
Intergovernmental	76,973,672	82,426,872	104,151,161	84,634,342
Property taxes	5,551,747	5,743,752	6,204,100	6,528,842
Assessments	171,274	85,190	55,589	49,096
Interest	5,266,216	1,090,148	4,368,378	5,447,405
Other	2,405,512	3,462,271	2,668,627	2,647,884
Total revenues	98,797,550	101,659,590	126,092,392	109,258,218
<b>Expenditures</b>				
General Government	16,646,215	22,960,152	23,343,694	23,956,813
Public Safety	19,528,084	19,512,601	18,946,280	20,839,181
Highways and Streets	14,271,136	14,651,686	14,591,256	15,678,959
Sanitation	2,278,076	2,390,361	2,362,647	2,731,040
Health and Welfare	21,294,183	19,982,666	20,092,523	21,969,776
Culture and Recreation	5,893,226	6,107,555	5,983,169	6,468,031
Conservation	692,951	588,843	708,265	791,608
Education	5,000,834	4,833,697	4,913,530	5,052,799
Capital outlay	10,633,507	11,148,782	13,921,545	14,629,475
Debt service:				
Principal	71,458	73,409	81,429	86,615
Interest	96,494	92,854	95,191	91,037
Total expenditures	96,406,164	102,342,606	105,039,529	112,295,334
Excess (deficiency) of revenues over (under) expenditures	2,391,386	(683,016)	21,052,863	(3,037,116)
<b>Other financing sources (uses):</b>				
Transfers in	8,709,885	11,543,235	14,239,184	12,841,304
Transfers out	(9,097,053)	(11,520,235)	(14,521,184)	(12,874,304)
Proceeds from sale of capital assets		2,621,735		
Total other financing sources (uses)	(387,168)	2,644,735	(282,000)	(33,000)
Net change in fund balances	\$2,004,218	\$1,961,719	\$20,770,863	(\$3,070,116)
Debt service as a percentage of noncapital expenditures	0.19%	0.18%	0.19%	0.17%

Fiscal Year				
2007	2008	2009	2010	2011
\$9,109,044	\$9,784,371	\$8,933,452	\$8,750,239	\$9,281,699
1,833,263	1,897,930	1,566,696	1,480,767	1,485,002
86,897,678	89,915,311	93,780,826	83,151,513	81,119,837
6,979,666	7,457,020	8,136,808	8,280,618	8,394,503
148,074	110,348	100,725	85,496	40,634
9,109,136	6,134,816	3,103,088	2,949,388	1,717,109
2,735,814	2,204,997	3,018,442	1,622,940	3,085,638
116,812,675	117,504,793	118,640,037	106,320,961	105,124,422
25,104,116	23,789,623	22,977,114	20,718,097	19,995,908
21,821,551	22,710,211	23,705,259	22,384,603	22,259,822
16,308,164	15,956,550	12,583,272	11,367,525	11,012,867
2,825,943	2,768,687	2,923,147	2,580,933	2,448,517
23,151,310	22,656,819	24,352,471	26,075,487	27,255,433
6,730,067	6,476,373	6,275,763	6,161,312	6,090,445
998,348	922,615	1,156,812	883,495	779,918
5,228,454	5,185,592	4,610,468	4,134,983	3,651,014
19,809,684	14,989,382	6,145,816	5,070,115	4,771,242
88,909	91,321	96,853	98,651	88,677
86,755	82,357	77,837	73,039	68,137
122,153,301	115,629,530	104,904,812	99,548,240	98,421,980
(5,340,626)	1,875,263	13,735,225	6,772,721	6,702,442
12,413,579	10,968,029	11,507,967	8,593,506	7,862,457
(12,386,679)	(10,940,829)	(11,507,967)	(8,593,506)	(7,862,457)
26,900	27,200	-	-	-
(\$5,313,726)	\$1,902,463	\$13,735,225	\$6,772,721	\$6,702,442
0.16%	0.17%	0.17%	0.18%	0.16%

DOUGLAS COUNTY, OREGON  
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 Last Ten Fiscal Years

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Fiscal Year	Real Property	Utilities	Personal Property	Mobile Homes	Total Taxable Assessed Value	Direct Tax Rate	Estimated Actual Value	Assessed Value as a Percentage of Estimated
2002	\$4,303,162,706	\$383,675,222	\$197,525,657	\$161,461,691	\$5,045,825,276	\$1.07	\$8,120,605,564	62.14%
2003	4,503,781,641	399,938,739	197,289,027	152,980,371	5,253,989,778	1.08	8,507,162,568	61.76%
2004	4,715,134,836	360,027,023	199,936,194	153,172,060	5,428,270,113	1.08	9,191,356,622	59.06%
2005	4,993,318,628	408,792,536	204,837,336	157,689,127	5,764,637,627	1.10	10,007,803,131	57.60%
2006	5,324,685,680	396,016,654	213,492,295	162,349,426	6,096,544,055	1.10	11,633,338,386	52.41%
2007	5,686,823,830	430,705,400	231,920,426	172,823,150	6,522,272,806	1.11	13,817,853,998	47.20%
2008	6,028,294,260	426,762,995	246,231,449	184,434,510	6,885,723,214	1.11	15,627,693,847	44.06%
2009	6,321,129,201	447,050,741	256,993,505	187,099,088	7,212,272,535	1.11	16,059,656,180	44.91%
2010	6,547,573,056	419,379,767	253,010,577	181,817,278	7,401,780,678	1.11	15,512,650,354	47.71%
2011	6,674,578,324	460,704,484	234,737,915	168,397,177	7,538,417,900	1.11	14,759,614,525	51.07%

Source: Douglas County Assessor's Department

DOUGLAS COUNTY, OREGON  
PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS\*  
(Per \$1,000 of Assessed Value)  
Last Ten Fiscal Years

<u>Taxing Entity</u>	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Douglas County Total Direct Rate:										
General Operations	\$1.07	\$1.08	\$1.08	\$1.10	\$1.10	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11
Overlapping Rates:										
City Rates:										
Canyonville	3.59	3.64	3.58	3.58	3.56	3.53	3.51	3.49	3.53	3.48
Drain	1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52
Elkton	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33
Glendale	5.93	6.26	6.18	6.10	5.98	5.84	5.66	5.57	5.71	5.70
Myrtle Creek	7.27	7.29	7.03	7.12	6.51	6.51	6.51	6.51	6.51	6.51
Oakland	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41	6.41
Reedsport	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19	6.19
Riddle	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49	6.49
Roseburg	8.25	8.87	8.85	8.78	17.50	20.75	20.79	20.36	21.20	21.49
Sutherlin	5.63	5.63	5.63	5.64	5.83	5.83	5.82	5.82	5.81	5.81
Winston	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27
Yoncalla	2.17	2.52	1.53	1.46	1.46	1.46	1.46	1.46	1.46	1.46
School Districts Rates:										
Camas Valley	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Days Creek	5.32	5.39	5.42	5.36	4.84	4.84	4.84	4.84	4.84	4.84
Elkton	4.36	4.36	4.36	4.36	4.36	4.36	4.36	4.36	5.30	5.30
Fern Ridge	7.31	7.35	7.58	7.40	7.23	7.06	6.70	6.86	6.84	6.92
Glendale	5.32	5.31	5.11	5.21	5.32	5.25	5.24	5.27	5.13	5.23
Glide	4.50	4.50	4.50	4.50	4.50	4.50	5.54	5.52	5.60	5.60
North Douglas	5.35	5.28	5.31	5.19	5.24	5.36	5.37	5.16	5.20	5.17
Oakland	5.09	5.02	5.02	5.02	5.02	5.02	4.64	4.64	5.02	5.03
Reedsport	5.43	5.27	5.34	5.32	4.38	4.38	4.38	5.90	5.84	5.78
Riddle	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66
Roseburg	4.89	4.87	4.83	4.79	4.68	4.68	4.66	4.64	4.63	4.66
Siuslaw	5.44	5.43	5.37	5.37	5.23	5.13	5.05	5.08	5.77	5.76
South Lane	6.83	6.86	6.65	6.55	6.47	6.42	6.36	6.35	6.40	6.45
South Umpqua	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71
Sutherlin	4.92	4.87	4.84	4.86	4.84	4.76	4.79	4.79	4.79	4.75
Winston-Dillard	6.03	6.05	6.03	5.98	5.80	5.81	5.74	5.77	5.79	5.94
Yoncalla	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69
Lane Community College	0.87	0.88	0.88	0.88	0.88	0.85	0.83	0.87	0.85	0.86
SW Ore Com College	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Umpqua Com College	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
Education Service District Rates	.022-0.53	.022-.053	.022-.053	.022-.053	.022-.053	.022-.053	.022-.053	.022-.053	.022-.053	.022-.053
Fire District Rates	0.00-4.65	0.00-4.65	0.00-4.65	0.00-4.65	0.00-4.65	0.00-4.65	0.00-4.64	0.00-4.64	0.00-4.65	0.49-4.65
Water District Rates	0.29-1.12	0.26-1.07	0.00-1.04	0.00-0.97	0.00	0.00	0.00	0.00	0.00	0.00
Sanitary District Rates	0.57-1.42	0.57-1.42	0.57-1.42	0.57-2.42	0.00-2.42	0.00-2.42	0.00-2.42	0.00-2.42	0.00-2.42	0.00-2.42
Other Special District Rates	0.00-8.75	0.00-9.31	0.00-9.30	0.00-9.22	0.00-3.97	0.00-3.97	0.00-3.97	0.00-3.97	0.00-3.97	0.00-3.97

\* Source: County Assessor's annual certified levy

DOUGLAS COUNTY, OREGON  
 PRINCIPAL TAXPAYERS  
 Current Year and Nine Years Ago

Taxpayer	2011			2002		
	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Valuation
	Pacific Power/Pacificorp	\$300,960,000	1	3.99%	\$166,203,400	2
Roseburg Forest Products	132,332,445	2	1.76%	284,108,329	1	5.63%
Weyerhaeuser Co	52,851,756	3	0.70%	74,945,076	3	1.49%
Seneca Jones Timber	36,784,489	4	0.49%	44,557,172	4	0.88%
OxBow Timber LLC	33,954,954	5	0.45%			
Qwest Corporation	25,082,000	6	0.33%	38,892,436	5	0.77%
Swanson Group	24,860,558	7	0.33%			
Avista Corporation	24,146,000	8	0.32%			
Charter Communications	22,660,700	9	0.30%			
Verizon Communications	17,481,500	10	0.23%			
Alcan Cable				19,828,368	6	0.39%
	<u>\$671,114,402</u>		<u>8.90%</u>	<u>\$628,534,781</u>		<u>12.45%</u>

Source: Douglas County Assessor's Department

DOUGLAS COUNTY, OREGON  
PROPERTY TAX LEVIES AND COLLECTIONS  
Last Ten Fiscal Years

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Fiscal Year	Total Tax Levy	Current Tax Collections	Percent Of Levy Collected	Collections in Subsequent Years	Total Tax Collections	Percent of Total Tax Collections To Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes To Tax Levy
2002	\$5,417,410	\$5,100,441	94.15 %	\$312,908	\$5,413,349	99.93 %	\$4,061	0.07 %
2003	5,665,977	5,329,670	94.06	334,992	5,664,662	99.98	1,315	0.02
2004	5,800,851	5,514,820	95.07	283,876	5,798,696	99.96	2,155	0.04
2005	6,301,675	6,013,285	95.42	286,176	6,299,461	99.96	2,214	0.04
2006	6,662,399	6,378,537	95.74	279,568	6,658,105	99.94	4,294	0.06
2007	7,214,139	6,921,214	95.94	284,603	7,205,817	99.88	8,322	0.12
2008	7,651,298	7,289,831	95.28	311,704	7,601,535	99.35	49,763	0.65
2009	8,010,480	7,593,448	94.79	262,080	7,855,528	98.07	154,952	1.93
2010	8,192,444	7,705,612	94.06	214,392	7,920,004	96.67	272,440	3.33
2011	8,332,837	7,827,553	93.94	0	7,827,553	93.94	505,284	6.06

Source: Douglas County Tax Collector's records related to Douglas County funds. Does not include 4H Extension Service District or Agency Funds.

DOUGLAS COUNTY, OREGON  
RATIOS OF OUTSTANDING DEBT BY TYPE  
Last Ten Fiscal Years

Governmental Activities - Total Primary Government

General Bonded Debt Outstanding (1)

Fiscal Year	General Obligation Bonds	Percentage of Estimated Actual Value of Taxable Property	Notes Payable	Percentage of Personal Income (2)	Per Capita (2)
2002	N/A	N/A	\$1,816,187	0.076%	\$17.95
2003	N/A	N/A	1,744,729	0.070%	17.22
2004	N/A	N/A	1,671,320	0.067%	16.42
2005	N/A	N/A	1,742,210	0.066%	17.02
2006	N/A	N/A	1,655,595	0.060%	16.08
2007	N/A	N/A	1,566,686	0.055%	15.09
2008	N/A	N/A	1,475,365	0.050%	14.09
2009	N/A	N/A	1,378,512	0.044%	13.10
2010	N/A	N/A	1,279,861	0.039%	12.14
2011	N/A	N/A	1,191,184	0.035%	11.06

(1) Douglas County has not had any general obligation bonded debt in the last ten fiscal years.

(2) See the schedule of Demographic and Economic Statistics for personal income and population data.

N/A - Not applicable



DOUGLAS COUNTY, OREGON  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
June 30, 2011

<u>Governmental Unit</u>	Net General Obligation Bonded Debt Outstanding	Estimated Percentage Applicable to County	Estimated Amount Applicable to County
Debt repaid with property taxes:			
South Umpqua Rural Fire Protection District	\$975,000	100.00 %	\$975,000
Sutherlin Water Control District	75,791	100.00	75,791
Douglas County Fire District #2	3,935,000	100.00	3,935,000
North Douglas Fire & EMS District	215,000	100.00	215,000
Azalea Rural Fire Protection District	75,000	100.00	75,000
Camas Valley Rural Fire Protection District	50,000	100.00	50,000
Douglas County School District No. 1	1,090,000	100.00	1,090,000
Douglas County School District No. 15	674,389	100.00	674,389
Douglas County School District No. 4	51,971,491	100.00	51,971,491
Douglas County School District No. 19	14,400,304	100.00	14,400,304
Douglas County School District No. 22	380,000	100.00	380,000
Douglas County School District No. 77	1,185,000	100.00	1,185,000
Douglas County School District No. 116	18,714,556	100.00	18,714,556
Douglas County School District No. 12	12,774,846	100.00	12,774,846
Douglas County School District No. 105	12,743,633	100.00	12,743,633
Douglas County School District No. 130	11,923,071	100.00	11,923,071
Douglas County School District No. 34	1,030,000	100.00	1,030,000
City of Canyonville	170,761	100.00	170,761
City of Glendale	97,431	100.00	97,431
City of Roseburg	9,515,000	100.00	9,515,000
City of Sutherlin	930,000	100.00	930,000
Lane County School District No. 28J	15,973,854	0.35	56,148
Lane County School District No. 45J3	42,463,602	0.19	79,662
Lane County School District No. 97J	20,365,000	0.45	92,131
Lane Community College	36,655,000	0.03	12,683
Lane ESD	7,780,000	0.05	3,524
Southwestern Oregon Community College	17,910,000	5.86	1,048,810
Umpqua Community College	4,090,000	100.00	4,090,000
	<u>\$288,163,729</u>		<u>\$148,309,231</u>

Source: Oregon State Treasury, Debt Management Information System

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Douglas County. This process recognizes that, when considering the county's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

DOUGLAS COUNTY, OREGON  
 LEGAL DEBT MARGIN INFORMATION  
 Last Ten Fiscal Years

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Fiscal Year	Debt Limit	Debt Applicable To Limitation	Legal Debt Margin	Net Debt Applicable to the Limit as a Percentage of the Debt Limit
2002	\$126,462,725	\$0.00	\$126,462,725	0.00%
2003	162,412,111	0	162,412,111	0.00%
2004	170,143,251	0	170,143,251	0.00%
2005	183,827,132	0	183,827,132	0.00%
2006	200,156,063	0	200,156,063	0.00%
2007	232,666,768	0	232,666,768	0.00%
2008	276,357,080	0	276,357,080	0.00%
2009	312,553,877	0	312,553,877	0.00%
2010	310,253,007	0	310,253,007	0.00%
2011	295,192,291	0	295,192,291	0.00%

**Legal Debt Margin Calculation for Fiscal Year 2011:**

Estimated Real Market Value	<u><u>\$14,759,614,525</u></u>
Debt limit (2% of estimated actual value)(1)	\$295,192,291
Debt applicable to limit	<u>0</u>
Legal debt margin	<u><u>\$295,192,291</u></u>

(1) The debt limit for general obligation bonds set forth in ORS 287A.105 provides "a county may not issue or have outstanding at the time of issuance general obligation bonds in a principal amount that exceeds two percent of the real market value of the taxable property in the county."

Source: Douglas County Assessor's Department

DOUGLAS COUNTY, OREGON  
 DEMOGRAPHIC AND ECONOMIC STATISTICS  
 Last Ten Fiscal Years

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Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2002	101,200	\$2,383,766,000	\$23,555	35.2	16,285	7.5%
2003	101,300	2,493,702,100	24,617	36.0	16,297	9.8%
2004	101,800	2,502,549,400	24,583	36.3	16,533	9.2%
2005	102,350	2,622,514,050	25,623	37.0	16,297	8.3%
2006	102,950	2,774,936,230	26,966	43.4	16,132	7.1%
2007	103,815	2,827,609,155	27,237	n/a	15,645	7.4%
2008	104,675	2,951,625,650	28,198	43.7	15,613	8.4%
2009	105,240	3,126,469,920	29,708	43.4	15,638	16.0%
2010	105,395	3,279,365,425	31,115	46.2	15,170	14.3%
2011	107,667	3,411,536,562	31,686	46.1	14,834	13.2%

Sources: Population and personal income provided by Portland State University Center for Population Research and Census. Per capita personal income provided by Bureau of Economic Analysis. Unemployment rate provided by Oregon Department of Employment. School enrollment provided by the National Center for Education Statistics. Median age provided by the U.S. Census Bureau.

n/a - not available

DOUGLAS COUNTY, OREGON  
PRINCIPAL EMPLOYERS  
Current Year and Ten Years Ago

<u>Employer</u>	<u>2011</u>			<u>2001</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Roseburg Forest Products	1,936	1	5.63%	n/a	n/a	n/a
Mercy Healthcare, Inc	1,065	2	3.10%	n/a	n/a	n/a
Cow Creek Band of Umpqua Indians	779	3	2.26%	n/a	n/a	n/a
VA Medical Center	739	4	2.15%	n/a	n/a	n/a
Douglas County	710	5	2.06%	n/a	n/a	n/a
Roseburg School District	660	6	1.92%	n/a	n/a	n/a
Swanson Group	292	7	0.85%	n/a	n/a	n/a
Umpqua Bank	286	8	0.83%	n/a	n/a	n/a
Wal-Mart	263	9	0.76%	n/a	n/a	n/a
DCIPA	<u>251</u>	10	<u>0.73%</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
	<u><u>6,981</u></u>		<u><u>20.29%</u></u>	<u><u>-</u></u>		<u><u>-</u></u>

Source: Roseburg Area Chamber of Commerce

n/a - not available

DOUGLAS COUNTY, OREGON  
 FULL-TIME-EQUIVALENT COUNTY EMPLOYEES BY FUNCTION/PROGRAM  
 Last Ten Fiscal Years

Function/Program	Full-time Equivalent Employees as of June 30									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Governmental Activities:										
General Government										
Tax Assessment and Collection	34.75	33.85	32.75	32.25	32.25	33.00	27.00	32.00	32.00	32.00
Justices of the Peace	10.50	10.50	10.50	10.50	10.50	10.50	11.00	10.85	10.85	10.85
Juvenile Department	57.20	46.00	41.00	40.00	43.00	41.60	40.00	40.60	40.70	40.70
County Clerk	15.50	15.50	14.50	14.13	14.12	14.12	12.00	11.20	11.20	9.80
Planning	20.60	20.60	20.60	22.35	23.60	27.00	24.00	27.00	24.00	20.50
All other	54.00	97.05	96.45	94.87	103.72	85.72	91.50	93.85	83.70	76.15
Public Safety										
Sheriff	152.60	190.60	184.50	159.90	164.90	147.00	175.50	136.50	134.50	134.50
District Attorney	24.00	26.00	26.00	25.00	27.00	27.00	24.00	21.00	21.60	21.60
All other	34.00	34.10	35.11	36.11	39.11	62.25	21.00	42.00	51.25	51.25
Highways and Streets	116.00	120.80	120.89	118.89	120.89	121.75	115.00	117.75	89.75	83.75
Sanitation	18.50	18.50	18.50	18.50	18.50	18.50	19.00	18.00	17.00	15.00
Health and Welfare	232.99	227.45	187.85	185.85	179.10	187.83	159.00	151.76	159.05	173.93
Culture and Recreation										
Parks	21.66	21.00	21.00	21.75	21.66	21.00	20.00	18.70	16.75	16.50
Library	45.86	45.86	45.86	45.86	45.86	45.86	34.50	40.26	35.81	32.46
Fairgrounds	15.00	15.00	14.00	13.00	13.00	13.80	11.00	11.00	11.00	11.00
Museum	5.50	5.50	5.50	5.50	4.50	4.50	5.50	5.00	5.25	5.25
Conservation	5.50	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	6.00
Total governmental activities	864.16	933.81	880.51	849.96	867.21	866.93	796.00	783.47	750.41	741.24
Business-type activities:										
Salmon Harbor Marina/RV Park	10.00	10.00	10.00	10.00	11.00	12.00	12.00	12.00	12.00	12.00
Total employees	874.16	943.81	890.51	859.96	878.21	878.93	808.00	795.47	762.41	753.24

Source: Douglas County Finance Department

DOUGLAS COUNTY, OREGON  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
Last Ten Fiscal Years

Function/Program	Fiscal Year				
	2002	2003	2004	2005	2006
General governmental activities:					
<u>Public Safety</u>					
Sheriff-Enforcement					
Citations issued	4,969	4,632	4,796	4,300	3,739
Warnings issued	9,353	10,083	8,161	5,055	3,878
Arrest reports	4,130	4,525	4,155	4,301	4,230
Sheriff-Jail					
Bookings	7,154	7,517	7,164	6,423	6,349
Average daily population	181	185	205	207	190
Communications					
Law Enforce reports	195,591	192,599	194,264	192,167	197,978
Fire/Medical reports	14,719	16,371	16,665	17,487	18,363
Building Department					
Building permits	1,020	1,091	1,269	1,432	1,354
<u>Highways and Streets</u>					
Miles of roads resurfaced	113.53	119.49	99.70	107.67	(note)
<u>Sanitation</u>					
Landfill annual waste disposal in tons	94,477	91,201	94,675	101,633	112,727
<u>Health and Welfare</u>					
Services to unduplicated clients:					
Mental Health	4,014	3,732	3,345	3,680	3,944
Public Health	20,969	17,186	18,000	20,926	20,259
Senior and DD Services	8,345	8,043	6,028	7,248	6,095
<u>Culture and Recreation</u>					
Park campgrounds annual usage	19,257	21,946	22,533	24,420	23,368
<u>Conservation</u>					
Galesville dam annual					
KWH produced	1,514,880	3,384,720	5,890,271	4,521,099	3,872,495
Business-type activities:					
<u>Salmon Harbor Marina</u>					
RV Park average annual occupancy	48%	43%	43%	44%	45%

Sources: Various county departments

Note: In 2006 an extensive county wide project to replace aging culverts and drainage pipes was done in lieu of road resurfacing.

Fiscal Year

2007	2008	2009	2010	2011
3,384	2,941	2,826	2,607	2,397
5,954	6,986	7,710	5,835	5,743
3,732	3,310	2,885	2,825	2,973
6,387	6,810	5,538	5,718	6,047
200	193	176	216	223
196,690	185,787	188,150	185,450	182,608
18,083	19,178	19,500	19,420	18,401
1,278	1,437	1,087	891	965
88.63	111.50	82.84	7.49	7.99
109,584	99,908	83,838	77,502	77,853
3,871	3,481	3,195	2,973	2,800
19,321	18,514	17,809	14,084	13,808
7,299	9,562	14,846	7,078	4,007
23,015	24,723	25,285	25,360	24,012
5,048,025	5,741,581	4,290,041	3,038,060	7,707,415
47%	45%	44%	43%	39%

DOUGLAS COUNTY, OREGON  
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Governmental Activities:</b>										
<u>Public Safety</u>										
Sheriff										
Patrol vehicles	49	49	49	53	51	47	47	46	46	42
Adult correction facility	1	1	1	1	1	1	1	1	1	1
<u>Highways and Streets</u>										
Centerline miles of										
county roads	1,135	1,135	1,153	1,170	1,170	1,171	1,172	1,172	1,172	1,173
Bridges	n/a	n/a	n/a	294	294	294	294	303	303	304
<u>Sanitation</u>										
Landfill facility	1	1	1	1	1	1	1	1	1	1
Solid waste transfer sites	13	13	13	13	13	13	13	12	12	10
<u>Culture and Recreation</u>										
Parks										
Number of county parks	42	42	42	42	42	42	42	42	53	53
Overnight camp sites	220	220	220	220	220	270	270	290	317	317
<u>Conservation</u>										
Dams	2	2	2	2	2	2	2	2	2	2
Stream gauging stations	25	25	25	25	25	25	25	25	25	24
<b>Business-type activities:</b>										
<u>Salmon Harbor Marina</u>										
Moorage Docks	17	17	17	17	17	17	16	16	16	16
Boarding Floats	2	2	2	2	2	2	2	2	2	2
Boat Fueling Dock	1	1	1	1	1	1	1	1	1	1

Sources: Various county departments

Note: No capital asset indicators are available for the general government function.

n/a - not available