

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.

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Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	79-83
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	84-87
Debt Capacity 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.	88-90
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	91-92
Operating Information 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.	93-95

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 Ten 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	2012
\$206,299,495	\$208,319,872	\$200,633,936	\$190,935,328	\$181,109,374	\$171,594,324
87,599,787	85,314,402	94,794,100	94,067,399	95,615,875	91,379,206
58,919,553	65,331,979	72,281,907	79,848,247	86,028,840	78,965,353
<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>	<u>\$341,938,883</u>
\$5,384,506	\$5,504,796	\$4,870,613	\$5,013,888	\$5,377,687	\$5,133,883
(1,089,760)	(1,124,938)	(1,488,233)	(1,449,374)	(1,600,925)	(1,589,858)
<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>	<u>\$3,544,025</u>
\$211,684,001	\$213,824,668	\$205,504,549	\$195,949,216	\$186,487,061	\$176,728,207
87,599,787	85,314,402	94,794,100	94,067,399	95,615,875	91,379,206
57,829,793	64,207,041	70,793,674	78,398,873	84,427,915	77,375,495
<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>	<u>\$345,482,908</u>

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

	Fiscal Year				
	2003	2004	2005	2006	2007
Expenses					
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>
Program Revenues					
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>
Net (Expense)/Revenue					
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	2012
\$24,499,159	\$23,292,122	\$21,484,862	\$21,070,812	\$19,309,705
24,015,165	24,563,746	23,677,630	23,853,599	25,118,005
24,686,312	23,232,021	23,258,720	21,653,779	22,313,834
3,700,068	2,938,422	3,230,276	2,869,455	5,268,463
22,951,469	24,411,872	26,512,045	27,857,819	27,000,903
7,092,345	6,705,862	6,506,764	6,578,149	6,140,440
1,343,613	1,550,467	1,320,783	1,165,109	1,204,324
5,185,592	4,610,468	4,134,983	3,651,014	2,020,090
82,357	77,837	73,039	68,137	63,650
113,556,080	111,382,817	110,199,102	108,767,873	108,439,414
557,963	874,863			
2,037,088	1,943,725	1,937,711	2,070,234	2,185,859
2,595,051	2,818,588	1,937,711	2,070,234	2,185,859
\$116,151,131	\$114,201,405	\$112,136,813	\$110,838,107	\$110,625,273
\$5,128,283	\$5,778,859	\$4,559,138	\$5,316,485	\$5,115,436
3,807,339	3,408,242	3,732,241	3,504,863	3,475,927
530,790	393,931	247,066	213,781	80,051
494,494	696,476	639,399	728,240	704,121
1,555,363	1,121,167	808,585	985,807	860,958
2,571,126	2,511,616	2,524,743	3,282,442	2,608,235
887,053	748,483	569,884	1,130,941	1,029,013
1,456	932	1,269	537	1,117
63,494,806	69,156,931	60,854,231	61,837,105	52,819,019
	238,000			
78,470,710	84,054,637	73,936,556	77,000,201	66,693,877
360,617				
2,281,949	1,812,435	2,105,248	2,270,111	1,948,203
2,642,566	1,812,435	2,105,248	2,270,111	1,948,203
\$81,113,276	\$85,867,072	\$76,041,804	\$79,270,312	\$68,642,080
(\$35,085,370)	(\$27,328,180)	(\$36,262,546)	(\$31,767,672)	(\$41,745,537)
47,515	(1,006,153)	167,537	199,877	(237,656)
(\$35,037,855)	(\$28,334,333)	(\$36,095,009)	(\$31,567,795)	(\$41,983,193)

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

	Fiscal Year				
	2003	2004	2005	2006	2007
General Revenues and Other Changes in Net Assets					
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	37,661,426	31,280,095	35,897,757	37,617,001	42,989,263
Business-type activities:					
Unrestricted grants and contributions	376,830				
Investment earnings	34,223	32,111	36,755	35,731	58,903
Gain (loss) on sale of assets					
Transfers in (out)	387,168	(23,000)	(18,000)	(21,000)	(26,900)
Total business-type activities	798,221	9,111	18,755	14,731	32,003
Total primary government	\$38,459,647	\$31,289,206	\$35,916,512	\$37,631,732	\$43,021,266
Change in Net Assets					
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	(\$708,655)	\$3,205,166	\$18,293,318	(\$8,546,138)	(\$1,743,749)

Fiscal Year				
2008	2009	2010	2011	2012
\$7,505,829	\$8,264,593	\$8,443,416	\$8,523,575	\$8,823,504
26,420,505	24,623,895	22,297,282	19,282,732	10,477,888
6,468,338	3,179,695	3,088,505	1,844,199	1,623,762
810,915	3,687	15,477	20,281	5,177
27,200				
41,232,787	36,071,870	33,844,680	29,670,787	20,930,331
64,797	8,675	14,597	12,371	9,312
(27,200)				(4,393)
37,597	8,675	14,597	12,371	4,919
\$41,270,384	\$36,080,545	\$33,859,277	\$29,683,158	\$20,935,250
\$6,147,417	\$8,743,690	(\$2,417,866)	(\$2,096,885)	(\$20,815,206)
85,112	(997,478)	182,134	212,248	(232,737)
\$6,232,529	\$7,746,212	(\$2,235,732)	(\$1,884,637)	(\$21,047,943)

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

	Fiscal Year			
	2003	2004	2005	2006
General Fund				
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				
Total General Fund	<u>\$39,771,131</u>	<u>\$43,387,713</u>	<u>\$44,008,352</u>	<u>\$45,937,172</u>
All other governmental funds				
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				
Total all other governmental funds	<u>\$103,678,421</u>	<u>\$102,578,779</u>	<u>\$122,656,735</u>	<u>\$117,711,068</u>

Note: The County implemented GASB Statement No. 54 in fiscal 2011 which resulted in changes in the classification of governmental funds and fund balances.

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$784,342	\$858,603	\$800,477	\$905,140		
48,257,045	53,149,632	59,820,146	66,903,845		
				\$801,455	\$372,637
				1,167,363	949,409
					77
				2,120,165	5,663,248
				68,769,862	61,155,131
<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>	<u>\$68,140,502</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	\$2,398,727
				94,953,641	90,983,636
				13,434,348	13,863,482
				4,271,725	4,077,259
<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>	<u>\$111,323,104</u>

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

	Fiscal Year			
	2003	2004	2005	2006
Revenues				
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
Expenditures				
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)
Other financing sources (uses):				
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	2012
\$9,109,044	\$9,784,371	\$8,933,452	\$8,750,239	\$9,281,699	\$8,951,210
1,833,263	1,897,930	1,566,696	1,480,767	1,485,002	1,490,286
86,897,678	89,915,311	93,780,826	83,151,513	81,119,837	63,296,909
6,979,666	7,457,020	8,136,808	8,280,618	8,394,503	8,796,642
148,074	110,348	100,725	85,496	40,634	26,539
9,109,136	6,134,816	3,103,088	2,949,388	1,717,109	1,512,138
2,735,814	2,204,997	3,018,442	1,622,940	3,085,638	2,231,475
116,812,675	117,504,793	118,640,037	106,320,961	105,124,422	86,305,199
25,104,116	23,789,623	22,977,114	20,718,097	19,995,908	18,201,994
21,821,551	22,710,211	23,705,259	22,384,603	22,259,822	23,148,387
16,308,164	15,956,550	12,583,272	11,367,525	11,012,867	10,748,845
2,825,943	2,768,687	2,923,147	2,580,933	2,448,517	2,255,942
23,151,310	22,656,819	24,352,471	26,075,487	27,255,433	26,465,889
6,730,067	6,476,373	6,275,763	6,161,312	6,090,445	5,813,340
998,348	922,615	1,156,812	883,495	779,918	817,199
5,228,454	5,185,592	4,610,468	4,134,983	3,651,014	2,020,090
19,809,684	14,989,382	6,145,816	5,070,115	4,771,242	5,042,487
88,909	91,321	96,853	98,651	88,677	87,268
86,755	82,357	77,837	73,039	68,137	63,650
122,153,301	115,629,530	104,904,812	99,548,240	98,421,980	94,665,091
(5,340,626)	1,875,263	13,735,225	6,772,721	6,702,442	(8,359,892)
12,413,579	10,968,029	11,507,967	8,593,506	7,862,457	8,057,417
(12,386,679)	(10,940,829)	(11,507,967)	(8,593,506)	(7,862,457)	(8,057,417)
26,900	27,200	-	-	-	-
(\$5,313,726)	\$1,902,463	\$13,735,225	\$6,772,721	\$6,702,442	(\$8,359,892)
0.16%	0.17%	0.17%	0.18%	0.16%	0.16%

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

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 Actual Value
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%
2012	6,861,568,691	488,688,242	233,357,428	150,878,202	7,734,492,563	1.11	13,933,988,708	55.51%

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>	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Douglas County Total Direct Rate:										
General Operations	\$1.08	\$1.08	\$1.10	\$1.10	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11
Overlapping Rates:										
City Rates:										
Canyonville	3.64	3.58	3.58	3.56	3.53	3.51	3.49	3.53	3.48	3.50
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	6.26	6.18	6.10	5.98	5.84	5.66	5.57	5.71	5.70	5.71
Myrtle Creek	7.29	7.03	7.12	6.51	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	8.87	8.85	8.78	17.50	20.75	20.79	20.36	21.20	21.49	22.04
Sutherlin	5.63	5.63	5.64	5.83	5.83	5.82	5.82	5.81	5.81	5.78
Winston	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27
Yoncalla	2.52	1.53	1.46	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	5.39	5.42	5.36	4.84	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	5.30	5.30	5.29
Fern Ridge	7.35	7.58	7.40	7.23	7.06	6.70	6.86	6.84	6.92	6.97
Glendale	5.31	5.11	5.21	5.32	5.25	5.24	5.27	5.13	5.23	5.27
Glide	4.50	4.50	4.50	4.50	4.50	5.54	5.52	5.60	5.60	5.58
North Douglas	5.28	5.31	5.19	5.24	5.36	5.37	5.16	5.20	5.17	5.22
Oakland	5.02	5.02	5.02	5.02	5.02	4.64	4.64	5.02	5.03	5.06
Reedsport	5.27	5.34	5.32	4.38	4.38	4.38	5.90	5.84	5.78	5.73
Riddle	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66
Roseburg	4.87	4.83	4.79	4.68	4.68	4.66	4.64	4.63	4.66	4.65
Siuslaw	5.43	5.37	5.37	5.23	5.13	5.05	5.08	5.77	5.76	5.55
South Lane	6.86	6.65	6.55	6.47	6.42	6.36	6.35	6.40	6.45	6.39
South Umpqua	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71
Sutherlin	4.87	4.84	4.86	4.84	4.76	4.79	4.79	4.79	4.75	4.76
Winston-Dillard	6.05	6.03	5.98	5.80	5.81	5.74	5.77	5.79	5.94	5.91
Yoncalla	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69	4.69
Lane Community College	0.88	0.88	0.88	0.88	0.85	0.83	0.87	0.85	0.86	0.88
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	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53	0.22-0.53
Fire District Rates	0.00-4.65	0.00-4.65	0.00-4.65	0.00-4.65	0.00-4.65	0.00-4.64	0.00-4.64	0.00-4.65	0.49-4.65	0.49-4.65
Water District Rates	0.26-1.07	0.00-1.04	0.00-0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sanitary District Rates	0.57-1.42	0.57-1.42	0.57-2.42	0.00-2.42	0.00-2.42	0.00-2.42	0.00-2.42	0.00-2.42	0.00-2.42	0.00-2.42
Other Special District Rates	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	0.00-3.97

* Source: County Assessor's annual certified levy

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

Taxpayer	2012			2003		
	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	3.89%	\$170,781,000	2	3.38%
Roseburg Forest Products	132,332,445	2	1.71%	173,444,125	1	3.44%
Weyerhaeuser Co	52,851,756	3	0.68%	48,613,267	3	0.96%
Seneca Jones Timber	36,784,489	4	0.48%	29,441,708	5	0.58%
OxBow Timber LLC	33,954,954	5	0.44%			
Qwest Corporation	25,082,000	6	0.32%	40,460,395	4	0.80%
Swanson Group	24,860,558	7	0.32%			
Avista Corporation	24,146,000	8	0.31%			
Charter Communications	22,660,700	9	0.29%			
Verizon Communications	17,481,500	10	0.23%			
Mercy Medical Center				10,449,010	6	0.21%
	<u>\$671,114,402</u>		<u>8.67%</u>	<u>\$473,189,505</u>		<u>9.37%</u>

Source: Douglas County Assessor's Department

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

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
2003	\$5,665,977	\$5,329,670	94.06 %	\$331,531	\$5,661,201	99.92 %	\$4,776	0.08 %
2004	5,800,851	5,514,820	95.07	284,081	5,798,901	99.97	1,950	0.03
2005	6,301,675	6,013,285	95.42	286,577	6,299,862	99.97	1,813	0.03
2006	6,662,399	6,378,537	95.74	281,143	6,659,680	99.96	2,719	0.04
2007	7,214,139	6,921,214	95.94	287,516	7,208,730	99.93	5,409	0.07
2008	7,651,298	7,289,831	95.28	347,511	7,637,342	99.82	13,956	0.18
2009	8,010,480	7,593,448	94.79	344,252	7,937,700	99.09	72,780	0.91
2010	8,192,444	7,705,612	94.06	310,491	8,016,103	97.85	176,341	2.15
2011	8,332,837	7,827,553	93.94	231,541	8,059,094	96.71	273,743	3.29
2012	8,541,149	8,049,474	94.24	-	8,049,474	94.24	491,675	5.76

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)
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
2012	N/A	N/A	1,328,916	0.042%	12.33

(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, 2012

<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	58,627	100.00	58,627
Douglas County Fire District #2	3,585,000	100.00	3,585,000
North Douglas Fire & EMS District	110,000	100.00	110,000
Azalea Rural Fire Protection District	60,000	100.00	60,000
Camas Valley Rural Fire Protection District	45,000	100.00	45,000
Douglas County School District No. 1	1,015,000	100.00	1,015,000
Douglas County School District No. 15	623,990	100.00	623,990
Douglas County School District No. 4	50,044,169	100.00	50,044,169
Douglas County School District No. 19	14,086,449	100.00	14,086,449
Douglas County School District No. 22	280,000	100.00	280,000
Douglas County School District No. 77	1,100,000	100.00	1,100,000
Douglas County School District No. 116	17,844,837	100.00	17,844,837
Douglas County School District No. 12	12,517,112	100.00	12,517,112
Douglas County School District No. 105	12,549,001	100.00	12,549,001
Douglas County School District No. 130	11,076,256	100.00	11,076,256
Douglas County School District No. 34	930,000	100.00	930,000
City of Canyonville	160,029	100.00	160,029
City of Glendale	97,431	100.00	97,431
City of Roseburg	9,485,000	100.00	9,485,000
City of Sutherlin	795,000	100.00	795,000
Lane County School District No. 28J	14,607,182	0.38	56,148
Lane County School District No. 45J3	39,444,007	0.19	79,662
Lane County School District No. 97J	19,315,000	0.46	92,131
Lane Community College	31,910,000	0.03	12,683
Lane ESD	7,645,000	0.05	3,524
Southwestern Oregon Community College	17,700,000	5.72	1,048,810
Umpqua Community College	3,960,000	100.00	4,090,000
	<u>\$272,019,090</u>		<u>\$142,820,859</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

Fiscal Year	Debt Limit	Debt Applicable To Limitation	Legal Debt Margin	Net Debt Applicable to the Limit as a Percentage of the Debt Limit
2003	\$170,143,251	\$0.00	\$170,143,251	0.00%
2004	183,827,132	0.00	183,827,132	0.00%
2005	200,156,063	0.00	200,156,063	0.00%
2006	232,666,768	0.00	232,666,768	0.00%
2007	276,357,080	0.00	276,357,080	0.00%
2008	312,553,877	0.00	312,553,877	0.00%
2009	321,193,124	0.00	321,193,124	0.00%
2010	310,253,007	0.00	310,253,007	0.00%
2011	295,192,291	0.00	295,192,291	0.00%
2012	278,679,774	0.00	278,679,774	0.00%

Legal Debt Margin Calculation for Fiscal Year 2012:

Estimated Real Market Value	<u><u>\$13,933,988,708</u></u>
Debt limit (2% of estimated actual value)(1)	\$278,679,774
Debt applicable to limit	<u>0</u>
Legal debt margin	<u><u>\$278,679,774</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

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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%
2012	107,795	3,190,839,795	29,601	46.1	14,709	12.0%

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 Nine Years Ago

<u>Employer</u>	<u>2012</u>			<u>2003</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	1,757	1	5.08%	n/a	n/a	n/a
Mercy Healthcare, Inc	1,139	2	3.29%	n/a	n/a	n/a
Cow Creek Band of Umpqua Indians	767	3	2.22%	n/a	n/a	n/a
VA Medical Center	890	4	2.57%	n/a	n/a	n/a
Douglas County	728	5	2.10%	n/a	n/a	n/a
Roseburg School District	585	6	1.69%	n/a	n/a	n/a
Swanson Group	450	7	1.30%	n/a	n/a	n/a
TMS Call Center	349	8	1.01%			
Umpqua Bank	310	9	0.90%	n/a	n/a	n/a
First Call Resolution	<u>300</u>	10	<u>0.87%</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
	<u><u>7,275</u></u>		<u><u>21.03%</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

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of June 30</u>									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities:										
General Government										
Tax Assessment and Collection	33.85	32.75	32.25	32.25	33.00	27.00	32.00	32.00	32.00	31.70
Justices of the Peace	10.50	10.50	10.50	10.50	10.50	11.00	10.85	10.85	10.85	10.85
Juvenile Department	46.00	41.00	40.00	43.00	41.60	40.00	40.60	40.70	40.70	35.55
County Clerk	15.50	14.50	14.13	14.12	14.12	12.00	11.20	11.20	9.80	9.30
Planning	20.60	20.60	22.35	23.60	27.00	24.00	27.00	24.00	20.50	17.50
All other	97.05	96.45	94.87	103.72	85.72	91.50	93.85	83.70	76.15	75.20
Public Safety										
Sheriff	190.60	184.50	159.90	164.90	147.00	175.50	136.50	134.50	134.50	134.50
District Attorney	26.00	26.00	25.00	27.00	27.00	24.00	21.00	21.60	21.60	21.80
All other	34.10	35.11	36.11	39.11	62.25	21.00	42.00	51.25	51.25	48.25
Highways and Streets	120.80	120.89	118.89	120.89	121.75	115.00	117.75	89.75	83.75	78.50
Sanitation	18.50	18.50	18.50	18.50	18.50	19.00	18.00	17.00	15.00	13.00
Health and Welfare	227.45	187.85	185.85	179.10	187.83	159.00	151.76	159.05	173.93	177.40
Culture and Recreation										
Parks	21.00	21.00	21.75	21.66	21.00	20.00	18.70	16.75	16.50	14.50
Library	45.86	45.86	45.86	45.86	45.86	34.50	40.26	35.81	32.46	26.55
Fairgrounds	15.00	14.00	13.00	13.00	13.80	11.00	11.00	11.00	11.00	11.00
Museum	5.50	5.50	5.50	4.50	4.50	5.50	5.00	5.25	5.25	4.00
Conservation	5.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	6.00	6.00
Total governmental activities	933.81	880.51	849.96	867.21	866.93	796.00	783.47	750.41	741.24	715.60
Business-type activities:										
Salmon Harbor Marina/RV Park	10.00	10.00	10.00	11.00	12.00	12.00	12.00	12.00	12.00	12.00
Total employees	943.81	890.51	859.96	878.21	878.93	808.00	795.47	762.41	753.24	727.60

Source: Douglas County Finance Department

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

Function/Program	2003	2004	2005	2006	2007
General governmental activities:					
<u>Public Safety</u>					
Sheriff-Enforcement					
Citations issued	4,632	4,796	4,300	3,739	3,384
Warnings issued	10,083	8,161	5,055	3,878	5,954
Arrest reports	4,525	4,155	4,301	4,230	3,732
Sheriff-Jail					
Bookings	7,517	7,164	6,423	6,349	6,387
Average daily population	185	205	207	190	200
Communications					
Law Enforce reports	192,599	194,264	192,167	197,978	196,690
Fire/Medical reports	16,371	16,665	17,487	18,363	18,083
Building Department					
Building permits	1,091	1,269	1,432	1,354	1,278
<u>Highways and Streets</u>					
Miles of roads resurfaced	119.49	99.70	107.67	(note)	88.63
<u>Sanitation</u>					
Landfill annual waste disposal in tons	91,201	94,675	101,633	112,727	109,584
<u>Health and Welfare</u>					
Services to unduplicated clients:					
Mental Health	3,732	3,345	3,680	3,944	3,871
Public Health	17,186	18,000	20,926	20,259	19,321
Senior and DD Services	8,043	6,028	7,248	6,095	7,299
<u>Culture and Recreation</u>					
Park campgrounds annual usage	21,946	22,533	24,420	23,368	23,015
<u>Conservation</u>					
Galesville dam annual KWH produced	3,384,720	5,890,271	4,521,099	3,872,495	5,048,025
Business-type activities:					
<u>Salmon Harbor Marina</u>					
RV Park average annual occupancy	43%	43%	44%	45%	47%

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

2008	2009	2010	2011	2012
2,941	2,826	2,607	2,397	2,589
6,986	7,710	5,835	5,743	5,078
3,310	2,885	2,825	2,973	2,734
6,810	5,538	5,718	6,047	6,519
193	176	216	223	211
185,787	188,150	185,450	182,608	193,980
19,178	19,500	19,420	18,401	19,617
1,437	1,087	891	965	751
111.50	82.84	7.49	7.99	14.42
99,908	83,838	77,502	77,853	74,986
3,481	3,195	2,973	2,800	2,661
18,514	17,809	14,084	13,808	13,319
9,562	14,846	7,078	4,007	5,096
24,723	25,285	25,360	24,012	24,156
5,741,581	4,290,041	3,038,060	7,707,415	6,559,387
45%	44%	43%	39%	37%

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

Function/Program	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities:										
<u>Public Safety</u>										
Sheriff										
Patrol vehicles	49	49	53	51	47	47	46	46	42	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	1,153	1,170	1,170	1,171	1,172	1,172	1,172	1,173	1,173
Bridges	n/a	n/a	294	294	294	294	303	303	304	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	12	12	10	11
<u>Culture and Recreation</u>										
Parks										
Number of county parks	42	42	42	42	42	42	42	53	53	53
Overnight camp sites	220	220	220	220	270	270	290	317	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	24	23
Business-type activities:										
<u>Salmon Harbor Marina</u>										
Moorage Docks	17	17	17	17	17	16	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