

# STATISTICAL SECTION

This part of Douglas County's statistical comprehensive annual finance report presents detailed information as a context 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>	89-93
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>	94-97
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	98-100
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>	101-102
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>	103-105
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.	

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

	Fiscal Year			
	2006	2007	2008	2009
Governmental activities				
Invested in capital assets	\$201,914,503	\$206,299,495	\$208,319,872	\$200,633,936
Restricted	96,447,581	87,599,787	85,314,402	94,794,100
Unrestricted	55,941,820	58,919,553	65,331,979	72,281,907
Total governmental activities net position	<u>\$354,303,904</u>	<u>\$352,818,835</u>	<u>\$358,966,253</u>	<u>\$367,709,943</u>
Business-type activities				
Invested in capital assets	\$5,726,588	\$5,384,506	\$5,504,796	\$4,870,613
Unrestricted (deficit)	(1,173,162)	(1,089,760)	(1,124,938)	(1,488,233)
Total business-type activities net position	<u>\$4,553,426</u>	<u>\$4,294,746</u>	<u>\$4,379,858</u>	<u>\$3,382,380</u>
Primary government				
Invested in capital assets	\$207,641,091	\$211,684,001	\$213,824,668	\$205,504,549
Restricted	96,447,581	87,599,787	85,314,402	94,794,100
Unrestricted	54,768,658	57,829,793	64,207,041	70,793,674
Total primary government net position	<u>\$358,857,330</u>	<u>\$357,113,581</u>	<u>\$363,346,111</u>	<u>\$371,092,323</u>

Note: The County implemented GASB No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* in fiscal year 2013. Prior to the implementation of GASB No. 63 "Net Position" was reported as "Net Assets".

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$190,935,328	\$181,109,374	\$171,594,324	\$163,802,395	\$168,812,389	\$165,621,980
94,067,399	95,615,875	91,379,206	86,082,254	82,072,417	73,725,710
79,848,247	87,028,840	78,965,353	78,314,115	71,323,697	33,361,355
<u>\$364,850,974</u>	<u>\$363,754,089</u>	<u>\$341,938,883</u>	<u>\$328,198,764</u>	<u>\$322,208,503</u>	<u>\$272,709,045</u>
\$5,013,888	\$5,377,687	\$5,133,883	\$5,096,974	\$4,861,316	\$4,781,654
(1,449,374)	(1,600,925)	(1,589,858)	(1,801,521)	(1,593,468)	(1,456,148)
<u>\$3,564,514</u>	<u>\$3,776,762</u>	<u>\$3,544,025</u>	<u>\$3,295,453</u>	<u>\$3,267,848</u>	<u>\$3,325,506</u>
\$195,949,216	\$186,487,061	\$176,728,207	\$168,899,369	\$173,673,705	\$170,403,634
94,067,399	95,615,875	91,379,206	86,082,254	82,072,417	73,725,710
78,398,873	85,427,915	77,375,495	76,512,594	69,730,229	31,905,207
<u>\$368,415,488</u>	<u>\$367,530,851</u>	<u>\$345,482,908</u>	<u>\$331,494,217</u>	<u>\$325,476,351</u>	<u>\$276,034,551</u>

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

	Fiscal Year				
	2006	2007	2008	2009	2010
<b>Expenses</b>					
Governmental activities:					
General government	\$26,668,475	\$26,470,243	\$24,499,159	\$23,292,122	\$21,484,862
Public safety	21,355,931	23,129,754	24,015,165	24,563,746	23,677,630
Highways and streets	25,739,885	28,071,514	24,686,312	23,232,021	23,258,720
Sanitation	9,495,022	4,044,886	3,700,068	2,938,422	3,230,276
Health and welfare	22,202,806	23,584,522	22,951,469	24,411,872	26,512,045
Culture and recreation	6,880,841	7,538,083	7,092,345	6,705,862	6,506,764
Conservation	1,197,024	1,401,630	1,343,613	1,550,467	1,320,783
Education	5,052,799	5,228,454	5,185,592	4,610,468	4,134,983
Interest on long-term debt	91,037	86,755	82,357	77,837	73,039
Total governmental activities expenses	<u>118,683,820</u>	<u>119,555,841</u>	<u>113,556,080</u>	<u>111,382,817</u>	<u>110,199,102</u>
Business-type activities:					
Sewer	543,981	539,392	557,963	874,863	
Boat marina/RV park	1,793,854	1,962,142	2,037,088	1,943,725	1,937,711
Total business-type activities expenses	<u>2,337,835</u>	<u>2,501,534</u>	<u>2,595,051</u>	<u>2,818,588</u>	<u>1,937,711</u>
Total primary government expenses	<u>\$121,021,655</u>	<u>\$122,057,375</u>	<u>\$116,151,131</u>	<u>\$114,201,405</u>	<u>\$112,136,813</u>
<b>Program Revenues</b>					
Governmental activities:					
Fees, fines and charges for services:					
General government	\$4,835,021	\$5,571,145	\$5,128,283	\$5,778,859	\$4,559,138
Public safety	3,649,083	3,774,827	3,807,339	3,408,242	3,732,241
Highways and streets	354,076	464,025	530,790	393,931	247,066
Sanitation	358,599	280,117	494,494	696,476	639,399
Health and welfare	1,041,295	1,409,166	1,555,363	1,121,167	808,585
Culture and recreation	2,495,116	2,524,056	2,571,126	2,511,616	2,524,743
Conservation	760,356	782,822	887,053	748,483	569,884
Education	977	1,035	1,456	932	1,269
Operating grants and contributions	59,190,528	60,274,316	63,494,806	69,156,931	60,854,231
Capital grants and contributions				238,000	
Total governmental activities program revenues	<u>72,685,051</u>	<u>75,081,509</u>	<u>78,470,710</u>	<u>84,054,637</u>	<u>73,936,556</u>
Business-type activities:					
Sewer System	371,111	368,559	360,617		
Boat marina/RV Park	1,787,623	1,842,292	2,281,949	1,812,435	2,105,248
Total business-type activities program revenues	<u>2,158,734</u>	<u>2,210,851</u>	<u>2,642,566</u>	<u>1,812,435</u>	<u>2,105,248</u>
Total primary government program revenues	<u>\$74,843,785</u>	<u>\$77,292,360</u>	<u>\$81,113,276</u>	<u>\$85,867,072</u>	<u>\$76,041,804</u>
<b>Net (Expense)/Revenue</b>					
Governmental activities	(\$45,998,769)	(\$44,474,332)	(\$35,085,370)	(\$27,328,180)	(\$36,262,546)
Business-type activities	(179,101)	(290,683)	47,515	(1,006,153)	167,537
Total primary government net expense	<u>(\$46,177,870)</u>	<u>(\$44,765,015)</u>	<u>(\$35,037,855)</u>	<u>(\$28,334,333)</u>	<u>(\$36,095,009)</u>

Fiscal Year				
2011	2012	2013	2014	2015
\$21,070,812	\$19,309,705	\$18,969,491	\$18,942,528	\$15,812,377
23,853,599	25,118,005	24,217,493	24,881,447	20,151,110
21,653,779	22,313,834	20,327,818	19,850,948	17,734,963
2,869,455	5,268,463	1,775,575	3,322,074	3,473,890
27,857,819	27,000,903	17,115,708	18,944,045	9,012,469
6,578,149	6,140,440	6,002,343	6,165,594	5,577,848
1,165,109	1,204,324	1,224,078	1,266,786	1,148,972
3,651,014	2,020,090	2,157,960	2,114,652	2,035,069
68,137	63,650	55,134	54,122	50,088
108,767,873	108,439,414	91,845,600	95,542,196	74,996,786
2,070,234	2,185,859	2,140,643	1,922,743	2,078,265
2,070,234	2,185,859	2,140,643	1,922,743	2,078,265
\$110,838,107	\$110,625,273	\$93,986,243	\$97,464,939	\$77,075,051
\$5,316,485	\$5,115,436	\$5,033,089	\$5,204,139	\$6,290,758
3,504,863	3,475,927	3,783,771	3,820,764	3,993,572
213,781	80,051	215,852	173,679	137,424
728,240	704,121	735,634	711,084	875,972
985,807	860,958	999,935	977,373	245,609
3,282,442	2,608,235	3,241,026	2,745,191	2,655,608
1,130,941	1,029,013	1,148,749	603,860	802,958
537	1,117	426	495	666
61,837,105	52,819,019	39,561,989	39,380,073	29,619,786
		1,635,631	14,160,628	3,560,423
77,000,201	66,693,877	56,356,102	67,777,286	48,182,776
2,270,111	1,948,203	1,886,831	1,890,428	2,210,450
2,270,111	1,948,203	1,886,831	1,890,428	2,210,450
\$79,270,312	\$68,642,080	\$58,242,933	\$69,667,714	\$50,393,226
(\$31,767,672)	(\$41,745,537)	(\$35,489,498)	(\$27,764,910)	(\$26,814,010)
199,877	(242,049)	(253,812)	(32,315)	132,185
(\$31,567,795)	(\$41,987,586)	(\$35,743,310)	(\$27,797,225)	(\$26,681,825)

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

	Fiscal Year				
	2006	2007	2008	2009	2010
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Property taxes	\$6,541,686	\$6,985,626	\$7,505,829	\$8,264,593	\$8,443,416
Unrestricted grants and contributions	25,443,814	26,611,362	26,420,505	24,623,895	22,297,282
Investment earnings	5,610,501	9,365,375	6,468,338	3,179,695	3,088,505
Gain on sale of assets			810,915	3,687	15,477
Transfers in (out)	21,000	26,900	27,200		
Total governmental activities	<u>37,617,001</u>	<u>42,989,263</u>	<u>41,232,787</u>	<u>36,071,870</u>	<u>33,844,680</u>
Business-type activities:					
Investment earnings	35,731	58,903	64,797	8,675	14,597
Transfers in (out)	(21,000)	(26,900)	(27,200)		
Total business-type activities	<u>14,731</u>	<u>32,003</u>	<u>37,597</u>	<u>8,675</u>	<u>14,597</u>
Total primary government	<u>\$37,631,732</u>	<u>\$43,021,266</u>	<u>\$41,270,384</u>	<u>\$36,080,545</u>	<u>\$33,859,277</u>
<b>Change in Net Position</b>					
Governmental activities	(\$8,381,768)	(\$1,485,069)	\$6,147,417	\$8,743,690	(\$2,417,866)
Business-type activities	(164,370)	(258,680)	85,112	(997,478)	182,134
Total primary government	<u>(\$8,546,138)</u>	<u>(\$1,743,749)</u>	<u>\$6,232,529</u>	<u>\$7,746,212</u>	<u>(\$2,235,732)</u>

Note: The County implemented GASB 63 in fiscal 2013. "Net Position" prior to the implementation was reported as "Net Assets".

Fiscal Year				
2011	2012	2013	2014	2015
\$8,523,575	\$8,823,504	\$9,213,515	\$9,369,387	\$9,686,638
19,282,732	10,477,888	10,324,564	10,763,122	10,431,699
1,844,199	1,623,762	1,179,288	1,642,140	1,294,892
20,281	5,177	1,032,012		53,567
29,670,787	20,930,331	21,749,379	21,774,649	21,466,796
12,371	9,312	5,240	4,710	7,082
12,371	9,312	5,240	4,710	7,082
\$29,683,158	\$20,939,643	\$21,754,619	\$21,779,359	\$21,473,878
(\$2,096,885)	(\$20,815,206)	(\$13,740,119)	(\$5,990,261)	(\$5,347,214)
212,248	(232,737)	(248,572)	(27,605)	139,267
(\$1,884,637)	(\$21,047,943)	(\$13,988,691)	(\$6,017,866)	(\$5,207,947)

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

	Fiscal Year			
	2006	2007	2008	2009
General Fund				
Reserved	\$775,242	\$784,342	\$858,603	\$800,477
Unreserved	45,161,930	48,257,045	53,149,632	59,820,146
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total General Fund	<u>\$45,937,172</u>	<u>\$49,041,387</u>	<u>\$54,008,235</u>	<u>\$60,620,623</u>
All other governmental funds				
Reserved	\$6,146,904	\$6,818,524	\$7,154,460	\$6,761,324
Unreserved, reported in:				
Special revenue funds	106,579,090	97,531,833	95,011,267	102,387,040
Capital projects funds	4,985,074	4,889,404	4,665,156	4,470,830
Nonspendable				
Restricted				
Committed				
Assigned				
Total all other governmental funds	<u>\$117,711,068</u>	<u>\$109,239,761</u>	<u>\$106,830,883</u>	<u>\$113,619,194</u>

Notes: The County implemented GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* in fiscal year 2011 which resulted in changes in the classification of governmental funds and fund balances.

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$905,140					
66,903,845					
	\$801,455	\$372,637	\$294,966	\$62,153	\$214,032
	1,167,363	949,409	1,094,199	766,839	680,933
		77	512	1,042	1,517
	2,120,165	5,663,248	8,637,326	17,748,479	5,659,559
	68,769,862	61,155,131	55,880,584	43,099,420	48,173,259
<b>\$67,808,985</b>	<b>\$72,858,845</b>	<b>\$68,140,502</b>	<b>\$65,907,587</b>	<b>\$61,677,933</b>	<b>\$54,729,300</b>
\$5,861,444					
102,581,488					
4,469,993					
	\$2,493,389	\$2,398,727	\$2,063,904	\$1,810,630	\$1,543,349
	94,953,641	90,983,636	85,540,578	81,651,417	73,359,446
	13,434,348	13,863,482	15,799,285	15,007,832	15,920,514
	4,271,725	4,077,259	3,216,097	2,360,136	4,847,691
<b>\$112,912,925</b>	<b>\$115,153,103</b>	<b>\$111,323,104</b>	<b>\$106,619,864</b>	<b>\$100,830,015</b>	<b>\$95,671,000</b>

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

	Fiscal Year			
	2006	2007	2008	2009
<b>Revenues</b>				
Charges for services	\$8,289,775	\$9,109,044	\$9,784,371	\$8,933,452
Permits, licenses and fines	1,660,874	1,833,263	1,897,930	1,566,696
Intergovernmental	84,634,342	86,897,678	89,915,311	93,780,826
Property taxes	6,528,842	6,979,666	7,457,020	8,136,808
Assessments	49,096	148,074	110,348	100,725
Interest	5,447,405	9,109,136	6,134,816	3,103,088
Other	2,647,884	2,735,814	2,204,997	3,018,442
Total revenues	109,258,218	116,812,675	117,504,793	118,640,037
<b>Expenditures</b>				
General Government	23,956,813	25,104,116	23,789,623	22,977,114
Public Safety	20,839,181	21,821,551	22,710,211	23,705,259
Highways and Streets	15,678,959	16,308,164	15,956,550	12,583,272
Sanitation	2,731,040	2,825,943	2,768,687	2,923,147
Health and Welfare	21,969,776	23,151,310	22,656,819	24,352,471
Culture and Recreation	6,468,031	6,730,067	6,476,373	6,275,763
Conservation	791,608	998,348	922,615	1,156,812
Education	5,052,799	5,228,454	5,185,592	4,610,468
Capital outlay	14,629,475	19,809,684	14,989,382	6,145,816
Debt service:				
Principal	86,615	88,909	91,321	96,853
Interest	91,037	86,755	82,357	77,837
Total expenditures	112,295,334	122,153,301	115,629,530	104,904,812
Excess (deficiency) of revenues over (under) expenditures	(3,037,116)	(5,340,626)	1,875,263	13,735,225
<b>Other financing sources (uses):</b>				
Transfers in	12,841,304	12,413,579	10,968,029	11,507,967
Transfers out	(12,874,304)	(12,386,679)	(10,940,829)	(11,507,967)
Total other financing sources (uses)	(33,000)	26,900	27,200	-
Net change in fund balances	(\$3,070,116)	(\$5,313,726)	\$1,902,463	\$13,735,225
Debt service as a percentage of noncapital expenditures	0.17%	0.16%	0.17%	0.17%

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$8,750,239	\$9,281,699	\$8,951,210	\$9,504,189	\$9,047,178	\$9,539,431
1,480,767	1,485,002	1,490,286	1,642,602	1,546,709	1,523,793
83,151,513	81,119,837	63,296,909	50,470,051	50,392,404	41,764,120
8,280,618	8,394,503	8,796,642	9,184,191	9,389,538	9,698,864
85,496	40,634	26,539	32,985	42,656	16,269
2,949,388	1,717,109	1,512,138	1,098,709	1,568,174	1,215,073
1,622,940	3,085,638	2,231,475	4,229,820	2,869,620	3,118,294
106,320,961	105,124,422	86,305,199	76,162,547	74,856,279	66,875,844
20,718,097	19,995,908	18,201,994	16,851,909	17,207,138	17,917,862
22,384,603	22,259,822	23,148,387	22,707,711	23,100,718	23,330,036
11,367,525	11,012,867	10,748,845	9,734,690	10,090,760	10,476,079
2,580,933	2,448,517	2,255,942	2,287,407	2,406,384	2,321,950
26,075,487	27,255,433	26,465,889	16,695,125	18,593,267	9,675,722
6,161,312	6,090,445	5,813,340	5,678,040	5,749,645	5,970,694
883,495	779,918	817,199	832,543	874,024	876,262
4,134,983	3,651,014	2,020,090	2,157,960	2,114,652	2,035,069
5,070,115	4,771,242	5,042,487	5,758,102	4,338,692	5,982,633
98,651	88,677	87,268	110,822	103,001	83,223
73,039	68,137	63,650	55,134	54,122	50,088
99,548,240	98,421,980	94,665,091	82,869,443	84,632,403	78,719,618
6,772,721	6,702,442	(8,359,892)	(6,706,896)	(9,776,124)	(11,843,774)
8,593,506	7,862,457	8,057,417	7,902,199	8,473,612	11,139,340
(8,593,506)	(7,862,457)	(8,057,417)	(7,902,199)	(8,473,612)	(11,139,340)
-	-	-	-	-	-
\$6,772,721	\$6,702,442	(\$8,359,892)	(\$6,706,896)	(\$9,776,124)	(\$11,843,774)
0.18%	0.16%	0.16%	0.21%	0.19%	0.18%

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
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%
2013	7,006,018,564	555,371,101	238,839,908	143,800,972	7,944,030,545	1.11	13,567,485,267	58.55%
2014	7,207,913,032	569,571,410	240,793,579	138,730,374	8,157,008,395	1.11	13,661,197,820	59.71%
2015	7,409,166,517	613,760,178	248,764,173	132,533,060	8,404,223,928	1.11	13,966,620,970	60.17%

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>	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Douglas County Total Direct Rate:										
General Operations	\$1.10	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11	\$1.11
Overlapping Rates:										
City Rates:										
Canyonville	3.56	3.53	3.51	3.49	3.53	3.48	3.50	3.46	3.49	3.49
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	5.98	5.84	5.66	5.57	5.71	5.70	5.71	5.73	5.83	5.47
Myrtle Creek	6.51	6.51	6.51	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	17.50	20.75	20.79	20.36	21.20	21.49	22.04	22.89	23.74	24.58
Sutherlin	5.83	5.83	5.82	5.82	5.81	5.81	5.78	5.78	5.75	5.75
Winston	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27	4.27
Yoncalla	1.46	1.46	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	4.84	4.84	4.84	4.84	4.84	4.84	4.84	4.84	4.84	4.84
Elkton	4.36	4.36	4.36	4.36	5.30	5.30	5.29	5.30	5.30	5.28
Fern Ridge	7.23	7.06	6.70	6.86	6.84	6.92	6.97	6.92	7.01	6.89
Glendale	5.32	5.25	5.24	5.27	5.13	5.23	5.27	5.28	5.27	5.22
Glide	4.50	4.50	5.54	5.52	5.60	5.60	5.58	5.45	5.48	5.48
North Douglas	5.24	5.36	5.37	5.16	5.20	5.17	5.22	5.11	5.11	5.16
Oakland	5.02	5.02	4.64	4.64	5.02	5.03	5.06	5.02	5.01	5.00
Reedsport	4.38	4.38	4.38	5.90	5.84	5.78	5.73	5.70	5.72	5.71
Riddle	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66
Roseburg	4.68	4.68	4.66	4.64	4.63	4.66	4.65	4.65	4.63	4.64
Siuslaw	5.23	5.13	5.05	5.08	5.77	5.76	5.55	5.54	5.53	5.53
South Lane	6.47	6.42	6.36	6.35	6.40	6.45	6.39	6.35	6.50	6.29
South Umpqua	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71	4.71
Sutherlin	4.84	4.76	4.79	4.79	4.79	4.75	4.76	4.73	4.75	4.73
Winston-Dillard	5.80	5.81	5.74	5.77	5.79	5.94	5.91	6.01	6.03	6.03
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	0.85	0.83	0.87	0.85	0.86	0.88	0.86	0.86	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	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	0.00-4.64	0.00-4.64	0.00-4.65	0.49-4.65	0.49-4.65	0.49-4.65	0.49-4.65	0.49-4.65
Water District Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sanitary District Rates	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	0.00-2.42	0.00-2.42	0.00-1.42
Other Special District Rates	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	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	2015			2006		
	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Valuation
Pacific Power/Pacificorp	\$373,929,000	1	4.45%	\$209,580,000	1	3.44%
Roseburg Forest Products	146,998,356	2	1.75%	177,715,456	2	2.92%
Weyerhaeuser Co	57,736,510	3	0.69%	46,068,124	3	0.76%
Seneca Jones Timber	40,146,695	4	0.48%	30,737,020	5	0.50%
OxBow Timber LLC	36,895,356	5	0.44%			
CenturyLink (Qwest Corporation)	36,222,600	6	0.43%	33,105,546	4	0.54%
Charter Communications	33,962,500	7	0.40%			
Avista Corporation	31,707,000	8	0.38%	15,988,400	9	0.26%
Swanson Group	29,386,393	9	0.35%			
Central Oregon & Pacific RR Co.	21,058,900	10	0.25%			
Alcan Cable				21,910,605	6	0.36%
Mercy Medical Center				18,380,221	7	0.30%
Superior Lumber Co				17,887,663	8	0.29%
International Paper Co				15,868,493	10	0.26%
	<u>\$808,043,310</u>		<u>9.61%</u>	<u>\$587,241,528</u>		<u>9.38%</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
2006	\$ 6,662,399	\$ 6,378,537	95.74 %	\$ 277,267	\$ 6,655,804	99.90	\$ 6,595	0.10 %
2007	7,214,139	6,921,214	95.94	290,962	7,212,176	99.97	1,963	0.03
2008	7,651,298	7,289,831	95.28	357,747	7,647,578	99.95	3,720	0.05
2009	8,010,480	7,593,448	94.79	410,354	8,003,802	99.92	6,678	0.08
2010	8,192,444	7,705,612	94.06	463,368	8,168,980	99.71	23,464	0.29
2011	8,332,837	7,827,553	93.94	474,796	8,302,349	99.63	30,488	0.37
2012	8,541,149	8,049,474	94.24	402,344	8,451,818	98.95	89,331	1.05
2013	8,871,489	8,413,472	94.84	290,818	8,704,290	98.12	167,199	1.88
2014	9,102,004	8,685,265	95.42	178,015	8,863,280	97.38	238,724	2.62
2015	9,413,171	9,004,919	95.66	-	9,004,919	95.66	408,252	4.34

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)
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
2013	N/A	N/A	1,257,094	0.037%	11.62
2014	N/A	N/A	1,154,093	0.033%	10.60
2015	N/A	N/A	1,070,870	0.029%	9.79

(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, 2015

<u>Governmental Unit</u>	Direct Debt and Net General Obligation Bonded Debt Outstanding	Estimated Percentage Applicable to County	Estimated Amount Applicable to County
Debt repaid with property taxes:			
<b>Direct Debt</b>			
Douglas County	\$1,070,870	100.00 %	\$1,070,870
Subtotal, Direct Debt	<u>\$1,070,870</u>		<u>\$1,070,870</u>
<b>Overlapping Debt</b>			
South Umpqua Rural Fire Protection District	885,000	100.00	885,000
Sutherlin Water Control District	3,510	100.00	3,510
Douglas County Fire District #2	2,430,000	100.00	2,430,000
Azalea Rural Fire Protection District	15,000	100.00	15,000
Camas Valley Rural Fire Protection District	30,000	100.00	30,000
Glide Rural Fire Protection District	2,360,000	100.00	2,360,000
Douglas County School District No. 1	616,000	100.00	616,000
Douglas County School District No. 15	472,793	100.00	472,793
Douglas County School District No. 4	43,784,166	100.00	43,784,166
Douglas County School District No. 19	12,374,396	100.00	12,374,396
Douglas County School District No. 22	1,070,000	100.00	1,070,000
Douglas County School District No. 77	810,000	100.00	810,000
Douglas County School District No. 116	14,522,294	100.00	14,522,294
Douglas County School District No. 12	11,197,430	100.00	11,197,430
Douglas County School District No. 105	11,835,123	100.00	11,835,123
Douglas County School District No. 130	9,336,714	100.00	9,336,714
Douglas County School District No. 34	575,000	100.00	575,000
City of Canyonville	44,557	100.00	44,557
City of Drain	1,655,074	100.00	1,655,074
City of Glendale	196,755	100.00	196,755
City of Myrtle Creek	6,426,138	100.00	6,426,138
City of Oakland	2,503,033	100.00	2,503,033
City of Roseburg	9,315,000	100.00	9,315,000
City of Sutherlin	470,000	100.00	470,000
Lane County School District No. 28J	35,617,522	0.40	142,007
Lane County School District No. 45J3	35,119,038	0.20	71,467
Lane County School District No. 97J	15,410,000	0.51	77,851
Lane Community College	58,135,000	0.04	20,405
Lane ESD	7,055,000	0.05	3,323
Southwestern Oregon Community College	21,915,000	5.63	1,233,091
Tri-City Rural Fire Protection District #4	2,215,000	100.00	2,215,000
Umpqua Community College	11,460,000	100.00	11,460,000
Subtotal, Overlapping Debt	<u>319,854,543</u>		<u>148,151,127</u>
Total Direct and Overlapping Debt	<u>\$320,925,413</u>		<u>\$149,221,997</u>

Sources: Oregon State Treasury, Debt Management Information System, Douglas County Office of Management & Finance

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
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%
2013	271,349,705	0.00	271,349,705	0.00%
2014	273,223,956	0.00	273,223,956	0.00%
2015	279,332,419	0.00	279,332,419	0.00%

**Legal Debt Margin Calculation for Fiscal Year 2015:**

Estimated Real Market Value	<u>\$13,966,620,970</u>
Debt limit (2% of estimated actual value)(1)	\$279,332,419
Debt applicable to limit	<u>0</u>
Legal debt margin	<u>\$279,332,419</u>

(1) The debt limit for general obligation bonds set forth in ORS 287A.100 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
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%
2013	108,195	3,378,064,290	31,222	46.1	14,709	10.9%
2014	108,850	3,525,542,650	32,389	46.1	14,617	9.7%
2015	109,385	3,699,510,085	33,821	46.1	14,295	7.7%

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>2015</u>			<u>2006</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	1,890	1	4.82%	n/a	n/a	n/a
Mercy Healthcare, Inc	1,033	2	2.63%	n/a	n/a	n/a
VA Medical Center	928	3	2.36%	n/a	n/a	n/a
Cow Creek Band of Umpqua Indians	691	4	1.76%	n/a	n/a	n/a
Roseburg School District	657	5	1.67%	n/a	n/a	n/a
TMS Call Center	619	6	1.58%	n/a	n/a	n/a
Douglas County	551	7	1.40%	n/a	n/a	n/a
Swanson Group	527	8	1.34%	n/a	n/a	n/a
First Call Resolution	335	9	0.85%	n/a	n/a	n/a
Umpqua Bank	<u>299</u>	10	<u>0.76%</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
	<u>7,530</u>		<u>19.19%</u>	<u>-</u>		<u>-</u>

Source: The Partnership for Economic Development in Douglas County

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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities:										
General Government										
Tax Assessment and Collection	32.25	33.00	27.00	32.00	32.00	32.00	31.70	31.70	31.11	31.10
Justices of the Peace	10.50	10.50	11.00	10.85	10.85	10.85	10.85	11.15	11.20	11.20
Juvenile Department	43.00	41.60	40.00	40.60	40.70	40.70	35.55	32.60	38.60	40.50
County Clerk	14.12	14.12	12.00	11.20	11.20	9.80	9.30	8.80	7.00	8.00
Planning	23.60	27.00	24.00	27.00	24.00	20.50	17.50	16.00	15.00	16.00
All other	103.72	85.72	91.50	93.85	83.70	76.15	75.20	72.51	73.21	73.81
Public Safety										
Sheriff	164.90	147.00	175.50	136.50	134.50	134.50	134.50	128.50	128.50	128.50
District Attorney	27.00	27.00	24.00	21.00	21.60	21.60	21.80	21.80	22.00	22.19
All other	39.11	62.25	21.00	42.00	51.25	51.25	48.25	45.44	44.44	41.94
Highways and Streets	120.89	121.75	115.00	117.75	89.75	83.75	78.50	70.75	64.75	63.75
Sanitation	18.50	18.50	19.00	18.00	17.00	15.00	13.00	13.00	12.00	12.00
Health and Welfare	179.10	187.83	159.00	151.76	159.05	173.93	177.40	179.10	197.90	79.70
Culture and Recreation										
Parks	21.66	21.00	20.00	18.70	16.75	16.50	14.50	13.20	14.44	13.94
Library	45.86	45.86	34.50	40.26	35.81	32.46	26.55	26.05	26.05	26.05
Fairgrounds	13.00	13.80	11.00	11.00	11.00	11.00	11.00	9.00	9.00	10.00
Museum	4.50	4.50	5.50	5.00	5.25	5.25	4.00	4.00	4.00	4.50
Conservation	5.50	5.50	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Total governmental activities	<u>867.21</u>	<u>866.93</u>	<u>796.00</u>	<u>783.47</u>	<u>750.41</u>	<u>741.24</u>	<u>715.60</u>	<u>689.60</u>	<u>705.20</u>	<u>589.18</u>
Business-type activities:										
Salmon Harbor Marina/RV Park	11.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	10.00	10.00
Total employees	<u>878.21</u>	<u>878.93</u>	<u>808.00</u>	<u>795.47</u>	<u>762.41</u>	<u>753.24</u>	<u>727.60</u>	<u>701.60</u>	<u>715.20</u>	<u>599.18</u>

Source: Douglas County Finance Department

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

Function/Program	Fiscal Year				
	2006	2007	2008	2009	2010
General governmental activities:					
<u>Public Safety</u>					
Sheriff-Enforcement					
Citations issued	3,739	3,384	2,941	2,826	2,607
Warnings issued	3,878	5,954	6,986	7,710	5,835
Arrest reports	4,230	3,732	3,310	2,885	2,825
Sheriff-Jail					
Bookings	6,349	6,387	6,810	5,538	5,718
Average daily population	190	200	193	176	216
Communications					
Law Enforce reports	197,978	196,690	185,787	188,150	185,450
Fire/Medical reports	18,363	18,083	19,178	19,500	19,420
Building Department					
Building permits	1,354	1,278	1,437	1,087	891
<u>Highways and Streets</u>					
Miles of roads resurfaced	(note)	88.63	111.50	82.84	7.49
<u>Sanitation</u>					
Landfill annual waste disposal in tons	112,727	109,584	99,908	83,838	77,502
<u>Health and Welfare</u>					
Services to unduplicated clients:					
Mental Health	3,944	3,871	3,481	3,195	2,973
Public Health	20,259	19,321	18,514	17,809	14,084
Senior and DD Services	6,095	7,299	9,562	14,846	7,078
<u>Culture and Recreation</u>					
Park campgrounds annual usage	23,368	23,015	24,723	25,285	25,360
<u>Conservation</u>					
Galesville dam annual					
KWH produced	3,872,495	5,048,025	5,741,581	4,290,041	3,038,060
Business-type activities:					
<u>Salmon Harbor Marina</u>					
RV Park average annual occupancy	45%	47%	45%	44%	43%

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

2011	2012	2013	2014	2015
2,397	2,589	2,604	2,634	2,738
5,743	5,078	5,148	5,343	2,132
2,973	2,734	3,063	3,562	3,278
6,047	6,519	7,009	7,213	7,093
223	211	193	234	231
182,608	193,980	157,914	124,705	120,947
18,401	19,617	8,794	19,511	21,134
965	751	826	841	875
7.99	14.42	10.01	3.36	2.09
77,853	74,986	75,118	74,136	82,735
2,800	2,661	3,052	3,517	
13,808	13,319	14,286	13,729	10,766
4,007	5,096	3,121	2,885	2,585
24,012	24,156	24,347	25,031	23,231
7,707,415	6,559,387	7,224,361	3,144,390	3,785,272
39%	37%	37%	39%	46%

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

Function/Program	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Governmental Activities:</b>										
<u>Public Safety</u>										
Sheriff										
Patrol vehicles	51	47	47	46	46	42	42	34	34	38
Adult correction facility	1	1	1	1	1	1	1	1	1	1
<u>Highways and Streets</u>										
Centerline miles of										
county roads	1,170	1,171	1,172	1,172	1,172	1,173	1,173	1,173	1,173	1,173
Bridges	294	294	294	303	303	304	304	305	305	305
<u>Sanitation</u>										
Landfill facility	1	1	1	1	1	1	1	1	1	1
Solid waste transfer sites	13	13	13	12	12	10	11	11	11	11
<u>Culture and Recreation</u>										
Parks										
Number of county parks	42	42	42	42	53	53	53	53	53	68
Overnight camp sites	220	270	270	290	317	317	317	317	317	338
<u>Conservation</u>										
Dams	2	2	2	2	2	2	2	2	2	2
Stream gauging stations	25	25	25	25	25	24	23	23	23	23
<b>Business-type activities:</b>										
<u>Salmon Harbor Marina</u>										
Moorage Docks	17	17	16	16	16	16	16	15	15	15
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