

Douglas County, Oregon
2007-08 Budget
SUMMARY OF RESOURCES - ALL FUNDS

Fund	Safety Net	Safety Net Title II	Other Intergovernmental	Property Taxes	Interest	All Other Revenue	Interfund Activity			Subtotal	Beginning Fund Balance	Total Resources
							Interdept Charges	Transfers	Loans			
100 General Fund	24,719,024		6,791,863		2,000,640	6,687,861		3,084,799		43,284,187	43,000,000	86,284,187
220 Public Safety			3,196,358	7,074,000	41,000	2,114,933		5,934,979		18,361,270	687,688	19,048,958
207 Health & Soc Services			19,603,588		60,000	1,174,697		2,276,497		23,114,782	1,387,039	24,501,821
201 Public Works	14,446,775		6,280,000		3,200,000	223,400				24,150,175	75,000,000	99,150,175
205 County Fair Board			46,456		2,000	1,802,733				1,851,189	40,000	1,891,189
208 County Forest Mgm't					155,000	718,540		60,000	2,361,529	3,295,069	3,500,000	6,795,069
206 County Schools	4,815,592		325,000		40,000					5,180,592		5,180,592
202 Dog Control					500	134,000		528,241		662,741	22,200	684,941
214 Drug Abuse Prevention			270,000		60,000					330,000	1,270,000	1,600,000
212 Industrial Develop			550,000		95,000	63,000				708,000	1,000,000	1,708,000
203 Law Library					2,500	114,105				116,605	48,000	164,605
204 Liquor Law Enforce					500	46,500				47,000		47,000
213 Salmon Habitat Imp					200	30,000				30,200	8,800	39,000
216 Title III	2,178,302	5,583,120	5,813		60,000					7,827,235	900,000	8,727,235
215 Water Resource Dev			85,000		40,000	750,000				875,000	1,300,000	2,175,000
302 Capital Projects					120,000			500,000		620,000	4,040,000	4,660,000
503 Glide/Idleyld Sewer					18,000	401,354				419,354	400,000	819,354
501 Salmon Harbor			875,962		25,000	1,631,211			2,361,529	4,893,702	550,000	5,443,702
600 Employee Benefit Trust					35,000	900,000	12,745,642			13,680,642	684,520	14,365,162
620 Fleet Management					40,000	57,500	3,737,000			3,834,500	1,100,000	4,934,500
	46,159,693	5,583,120	38,030,040	7,074,000	5,995,340	16,849,834	16,482,642	12,384,516	4,723,058	153,282,243	134,938,247	288,220,490

SUMMARY OF REQUIREMENTS - ALL FUNDS

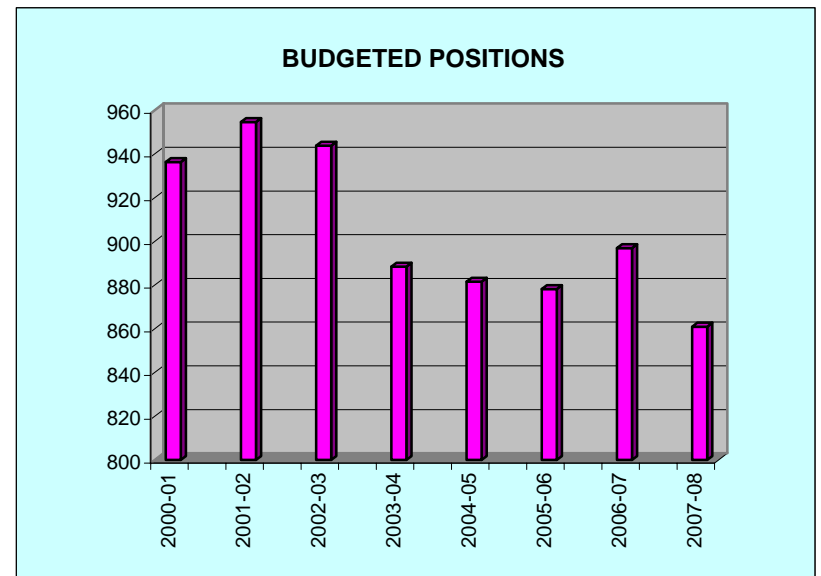
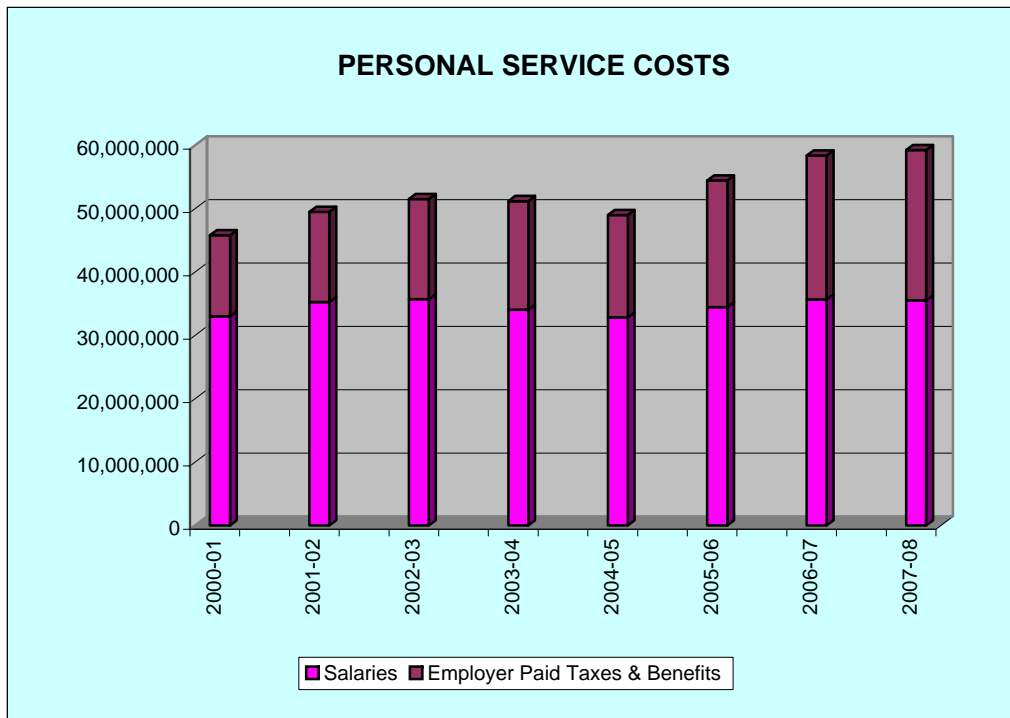
Fund	Personal Services	Materials and Services	Capital Outlay	Other*	Contingency	Interfund Activity		Total Expenditures	Ending Fund Balance	Total Requirements
						Transfers	Loans			
100 General Fund	21,844,092	10,692,083	980,700		1,500,000	8,071,547		43,088,422	43,195,765	86,284,187
220 Public Safety	15,243,533	3,465,792	64,500					18,773,825	275,133	19,048,958
207 Health & Soc Services	9,798,152	12,182,770	398,645			657,490		23,037,057	1,464,764	24,501,821
201 Public Works	8,452,926	9,483,613	13,781,327			2,696,571		34,414,437	64,735,738	99,150,175
205 County Fair Board	875,666	1,015,523						1,891,189		1,891,189
208 County Forest Mgm't	462,545	662,175	1,000,000	84,800	10,000	123,300	2,361,529	4,704,349	2,090,720	6,795,069
206 County Schools		5,180,592						5,180,592		5,180,592
202 Dog Control	218,266	466,675						684,941		684,941
214 Drug Abuse Prevention		1,405,191				194,809		1,600,000	0	1,600,000
212 Industrial Develop		533,500		580,000				1,113,500	594,500	1,708,000
203 Law Library		87,444				33,250		120,694	43,911	164,605
204 Liquor Law Enforce						47,000		47,000		47,000
213 Salmon Habitat Imp		39,000						39,000		39,000
216 Title III		2,570,366	100,000	5,583,120		473,749		8,727,235		8,727,235
215 Water Resource Dev	398,886	774,680	127,000		100,000	59,600		1,460,166	714,834	2,175,000
302 Capital Projects	20,000	250,000	390,000					660,000	4,000,000	4,660,000
503 Glide/Idleyld Sewer		792,154				27,200		819,354	0	819,354
501 Salmon Harbor	758,156	1,262,009	1,062,008				2,361,529	5,443,702		5,443,702
600 Employee Benefit Trust	60,613	13,954,549						14,015,162	350,000	14,365,162
620 Fleet Management	1,104,106	2,565,060	153,000		600,000			4,422,166	512,334	4,934,500
	59,236,941	67,383,176	18,057,180	6,247,920	2,210,000	12,384,516	4,723,058	170,242,791	117,977,699	288,220,490

* Other Requirements are Debt Service and Additions to Notes Receivable and Safety Net Title II funds that remain at the federal level.

SALARIES, PAYROLL TAXES AND BENEFITS - ALL FUNDS

	Actual						Budget		
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	
Salaries/Wages	32,996,181	35,251,643	35,712,591	34,027,503	33,468,830	34,434,390	36,249,024	35,484,306	59.9%
Employer Paid Taxes and Benefits	12,787,716	14,250,196	15,775,504	17,146,369	15,508,524	19,999,731	23,031,949	23,752,635	40.1%
Total Personal Services	45,783,897	49,501,839	51,488,095	51,173,872	48,977,354	54,434,121	59,280,973	59,236,941	100.0%

<i>FTE (Budgeted Positions)</i>	936.36	954.71	943.91	888.51	881.66	878.21	896.93	861.03
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Douglas County, Oregon
HISTORICAL OVERVIEW - ALL FUNDS

	Actual				Budget	
	2002-03	2003-04	2004-05	2005-06	2006-07	Adopted 2007-08
<u>TOTAL - ALL FUNDS</u>						
Beginning Fund Balance	138,123,556	139,759,153	145,257,398	166,414,743	142,803,149	134,938,247
Revenues	111,558,880	117,567,519	141,377,833	126,615,598	134,212,313	136,174,669
Expenditures (Detailed Below)	(109,779,519)	(110,785,985)	(120,061,640)	(129,261,800)	(164,428,079)	(150,440,417)
Additions to Notes Receivable	(143,764)	(783,289)	(158,847)	(696,727)	(2,262,800)	(484,800)
Operating Contingency					(5,558,444)	(2,210,000)
Transfers In	9,117,353	11,543,235	14,539,183	12,841,304	14,298,404	12,384,516
Transfers Out	(9,117,353)	(11,543,235)	(14,539,184)	(12,895,303)	(14,298,404)	(12,384,516)
Interfund Loans In	5,723,058	4,723,058	4,723,058	4,723,058	4,723,058	4,723,058
Interfund Loans Out	<u>(5,723,058)</u>	<u>(5,223,058)</u>	<u>(4,723,058)</u>	<u>(4,723,058)</u>	<u>(4,723,058)</u>	<u>(4,723,058)</u>
Ending Fund Balance	<u>139,759,153</u>	<u>145,257,398</u>	<u>166,414,743</u>	<u>163,071,815</u>	<u>104,766,139</u>	<u>117,977,699</u>
<u>Detail of Expenditures</u>						
Personal Services	(51,488,095)	(51,173,879)	(48,977,352)	(54,434,121)	(59,280,973)	(59,236,941)
Materials and Services	(47,017,075)	(47,899,900)	(56,171,334)	(59,382,377)	(75,121,091)	(72,966,296)
Debt Service	<u>(167,952)</u>	<u>(166,263)</u>	<u>(176,621)</u>	<u>(177,652)</u>	<u>(180,000)</u>	<u>(180,000)</u>
	(98,673,122)	(99,240,042)	(105,325,307)	(113,994,150)	(134,582,064)	(132,383,237)
Capital Outlay	<u>(11,106,397)</u>	<u>(11,545,943)</u>	<u>(14,736,333)</u>	<u>(15,267,650)</u>	<u>(29,846,015)</u>	<u>(18,057,180)</u>
Total	<u><u>(109,779,519)</u></u>	<u><u>(110,785,985)</u></u>	<u><u>(120,061,640)</u></u>	<u><u>(129,261,800)</u></u>	<u><u>(164,428,079)</u></u>	<u><u>(150,440,417)</u></u>

Douglas County, Oregon
HISTORICAL OVERVIEW - ALL FUNDS

	Actual				Budget	
	2002-03	2003-04	2004-05	2005-06	2006-07	Adopted 2007-08
<u>INDIVIDUAL FUNDS</u>						
100 <u>General Fund</u>						
Beginning Fund Balance	34,950,045	38,642,177	43,303,469	43,970,002	41,636,253	43,000,000
Revenues	32,872,409	32,919,377	33,684,197	34,749,313	39,795,363	40,199,388
Personal Services	(16,793,373)	(17,042,126)	(16,766,936)	(19,264,482)	(21,413,673)	(21,844,092)
Materials and Services	(6,936,078)	(6,665,705)	(7,350,748)	(7,347,813)	(12,431,431)	(10,692,083)
Capital Outlay	(1,510,216)	(980,748)	(766,299)	(1,002,445)	(2,120,380)	(980,700)
Operating Contingency					(1,848,444)	(1,500,000)
Transfers In	2,071,137	2,189,319	2,276,147	2,836,944	3,036,964	3,084,799
Transfers Out	(6,011,747)	(5,758,825)	(10,409,828)	(8,289,780)	(9,494,216)	(8,071,547)
Ending Fund Balance	38,642,177	43,303,469	43,970,002	45,651,739	37,160,436	43,195,765
220 <u>Public Safety Fund</u>						
Beginning Fund Balance	2,560,279	2,327,284	1,740,598	1,399,476	240,564	687,688
Revenues	13,081,788	13,244,247	12,227,039	12,493,617	12,702,295	12,426,291
Personal Services	(13,212,885)	(13,664,997)	(12,527,702)	(14,081,378)	(14,936,511)	(15,243,533)
Materials and Services	(2,955,852)	(2,825,931)	(3,195,270)	(2,989,993)	(3,563,886)	(3,465,792)
Capital Outlay	(257,107)	(126,062)	(665,162)	(166,367)	(416,495)	(64,500)
Transfers In	3,186,790	2,786,057	3,819,973	4,897,932	5,974,033	5,934,979
Transfers Out	(75,729)					
Ending Fund Balance	2,327,284	1,740,598	1,399,476	1,553,287	0	275,133
207 <u>Health and Social Services Fund</u>						
Beginning Fund Balance	4,030,808	4,319,615	4,137,256	4,215,704	2,648,718	1,387,039
Revenues	18,708,571	17,540,579	18,321,456	19,280,387	20,413,162	20,838,285
Personal Services	(11,107,512)	(9,796,873)	(9,449,971)	(9,757,315)	(10,637,783)	(9,798,152)
Materials and Services	(9,592,926)	(9,685,036)	(10,081,610)	(11,629,098)	(12,717,953)	(12,182,770)
Capital Outlay	(152,518)	(98,492)	(68,890)	(65,680)	(301,798)	(398,645)
Transfers In	2,816,365	2,240,636	1,740,636	1,640,636	2,049,982	2,276,497
Transfers Out	(383,173)	(383,173)	(383,173)	(657,491)	(657,491)	(657,490)
Ending Fund Balance	4,319,615	4,137,256	4,215,704	3,027,143	796,837	1,464,764

Douglas County, Oregon
HISTORICAL OVERVIEW - ALL FUNDS

	Actual				Budget	
	2002-03	2003-04	2004-05	2005-06	2006-07	Adopted 2007-08
201 <u>Public Works Fund</u>						
Beginning Fund Balance	76,294,675	76,639,023	75,573,188	95,659,884	81,000,000	75,000,000
Revenues	22,365,851	23,306,349	43,530,175	23,990,487	23,338,849	24,150,175
Personal Services	(7,014,659)	(7,314,646)	(6,930,060)	(7,757,173)	(8,363,716)	(8,452,926)
Materials and Services	(7,256,486)	(7,337,040)	(7,661,197)	(7,921,785)	(10,401,888)	(9,483,613)
Capital Outlay	(7,383,417)	(5,688,778)	(6,020,315)	(9,443,582)	(21,338,425)	(13,781,327)
Additions to Notes Receivable	(117,614)				(344,000)	
Operating Contingency					(3,000,000)	
Transfers Out	(1,949,327)	(4,031,720)	(2,831,907)	(2,744,733)	(3,013,280)	(2,696,571)
Interfund Loans In	2,200,000					
Interfund Loans Out	(500,000)					
Ending Fund Balance	76,639,023	75,573,188	95,659,884	91,783,098	57,877,540	64,735,738
205 <u>County Fair Board Fund</u>						
Beginning Fund Balance	62,616	61,031	20,696	51,257	40,000	40,000
Revenues	1,630,083	1,763,680	1,709,085	1,946,566	1,955,798	1,851,189
Personal Services	(927,286)	(869,238)	(815,606)	(882,501)	(935,018)	(875,666)
Materials and Services	(793,290)	(1,014,185)	(962,918)	(1,129,388)	(1,268,981)	(1,015,523)
Capital Outlay	(11,092)	(20,592)		(7,490)	(12,752)	
Transfers In	100,000	100,000	100,000	191,386	220,953	
Ending Fund Balance	61,031	20,696	51,257	169,830	0	0

Douglas County, Oregon
HISTORICAL OVERVIEW - ALL FUNDS

	Actual				Budget	
	2002-03	2003-04	2004-05	2005-06	2006-07	Adopted 2007-08
208 <u>County Forest Management Fund</u>						
Beginning Fund Balance	6,579,523	4,444,272	4,569,497	4,735,792	3,500,000	3,500,000
Revenues	1,139,157	1,070,418	1,283,649	1,348,341	862,500	873,540
Personal Services	(395,426)	(419,015)	(406,385)	(449,437)	(462,719)	(462,545)
Materials and Services	(80,122)	(123,426)	(426,446)	(127,891)	(663,325)	(662,175)
Capital Outlay	(628,042)	(15,214)	(75,902)	(1,315,225)	(1,000,000)	(1,000,000)
Additions to Notes Receivable	(26,150)	(299,888)	(158,847)	(64,978)	(428,800)	(84,800)
Operating Contingency					(10,000)	(10,000)
Transfers In	60,000	60,000	60,000	383,800	60,000	60,000
Transfers Out	(504,668)	(147,650)	(109,774)	(116,000)	(143,800)	(123,300)
Interfund Loans In	661,529	2,361,529	2,361,529	2,361,529	2,361,529	2,361,529
Interfund Loans Out	(2,361,529)	(2,361,529)	(2,361,529)	(2,361,529)	(2,361,529)	(2,361,529)
Ending Fund Balance	4,444,272	4,569,497	4,735,792	4,394,402	1,713,856	2,090,720
206 <u>County Schools Fund</u>						
Beginning Fund Balance	132,146	56	9,738	16,877	0	0
Revenues	4,718,744	4,693,379	4,770,669	4,943,236	5,194,432	5,180,592
Materials and Services	(5,000,834)	(4,833,697)	(4,913,530)	(5,052,799)	(5,344,432)	(5,180,592)
Transfers In	150,000	150,000	150,000	150,000	150,000	150,000
Ending Fund Balance	56	9,738	16,877	57,314	0	0
202 <u>Dog Control Fund</u>						
Beginning Fund Balance	64,761	92,542	70,395	53,733	22,200	22,200
Revenues	139,821	121,515	113,657	148,887	136,400	134,500
Personal Services	(168,526)	(176,069)	(175,325)	(198,077)	(207,397)	(218,266)
Materials and Services	(269,107)	(275,636)	(318,774)	(400,715)	(472,675)	(466,675)
Transfers In	325,593	308,043	363,780	441,854	521,472	528,241
Ending Fund Balance	92,542	70,395	53,733	45,682	0	0

Douglas County, Oregon
HISTORICAL OVERVIEW - ALL FUNDS

	Actual				Budget	
	2002-03	2003-04	2004-05	2005-06	2006-07	Adopted 2007-08
214 <u>Drug Abuse Prevention Fund</u>						
Beginning Fund Balance	1,608,799	1,562,366	1,583,104	1,560,669	1,300,000	1,270,000
Revenues	382,593	371,801	363,897	312,341	295,000	330,000
Materials and Services	(374,217)	(296,254)	(331,523)	(294,494)	(443,000)	(1,405,191)
Transfers Out	(54,809)	(54,809)	(54,809)	(194,809)	(194,809)	(194,809)
Ending Fund Balance	1,562,366	1,583,104	1,560,669	1,383,707	957,191	0
212 <u>Industrial Development Fund</u>						
Beginning Fund Balance	1,780,911	1,007,035	2,566,997	2,417,131	1,800,000	1,000,000
Revenues	653,018	3,605,215	719,340	946,347	613,000	708,000
Materials and Services	(1,253,156)	(645,589)	(638,965)	(395,492)	(743,000)	(533,500)
Capital Outlay	(5,786)	(250,000)	(53,620)			
Debt Service	(167,952)	(166,263)	(176,621)	(177,652)	(180,000)	(180,000)
Additions to Notes Receivable		(483,401)		(631,749)	(1,490,000)	(400,000)
Interfund Loans In	500,000					
Interfund Loans Out	(500,000)	(500,000)				
Ending Fund Balance	1,007,035	2,566,997	2,417,131	2,158,585	0	594,500
203 <u>Law Library Fund</u>						
Beginning Fund Balance	31,550	31,480	38,947	50,580	52,000	48,000
Revenues	95,173	102,167	113,156	113,407	111,360	116,605
Materials and Services	(62,243)	(61,296)	(68,523)	(78,478)	(97,776)	(87,444)
Capital Outlay		(404)				
Transfers Out	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,250)
Ending Fund Balance	31,480	38,947	50,580	52,509	32,584	43,911

Douglas County, Oregon
HISTORICAL OVERVIEW - ALL FUNDS

	Actual				Budget	
	2002-03	2003-04	2004-05	2005-06	2006-07	Adopted 2007-08
204 <u>Liquor Law Enforcement Fund</u>						
Beginning Fund Balance	5,751	12,945	3,190	1,011		
Revenues	39,694	37,143	41,000	34,644	47,000	47,000
Transfers Out	(32,500)	(46,898)	(43,179)	(32,750)	(47,000)	(47,000)
Ending Fund Balance	12,945	3,190	1,011	2,905	0	0
213 <u>Salmon Habitat Improvement</u>						
Beginning Fund Balance	199,874	194,288	57,641	8,342	8,000	8,800
Revenues	6,914	29,533	401	23,013	37,150	30,200
Materials and Services	(12,500)	(166,180)	(49,700)	(22,868)	(45,150)	(39,000)
Ending Fund Balance	194,288	57,641	8,342	8,487	0	0
216 <u>Title III Fund</u>						
Beginning Fund Balance	964,601	2,161,881	1,413,707	1,385,040	900,000	900,000
Revenues	2,123,255	2,137,895	7,562,398	7,743,683	7,871,215	7,827,235
Materials and Services	(705,291)	(1,874,909)	(6,988,551)	(6,915,423)	(8,041,107)	(8,153,486)
Capital Outlay	(220,684)			(2,397)	(100,000)	(100,000)
Transfers Out		(1,011,160)	(602,514)	(761,240)	(630,108)	(473,749)
Ending Fund Balance	2,161,881	1,413,707	1,385,040	1,449,663	0	0
215 <u>Water Resource Development</u>						
Beginning Fund Balance	1,489,300	1,440,828	1,714,406	1,617,019	1,400,000	1,300,000
Revenues	787,202	930,338	665,523	893,848	866,250	875,000
Personal Services	(316,774)	(256,714)	(308,470)	(343,078)	(361,387)	(398,886)
Materials and Services	(376,177)	(332,128)	(399,794)	(448,529)	(942,900)	(774,680)
Capital Outlay	(90,623)	(14,918)	(1,646)	(17,596)	(127,000)	(127,000)
Operating Contingency					(100,000)	(100,000)
Transfers Out	(52,100)	(53,000)	(53,000)	(44,500)	(57,800)	(59,600)
Ending Fund Balance	1,440,828	1,714,406	1,617,019	1,657,164	677,163	714,834

Douglas County, Oregon
HISTORICAL OVERVIEW - ALL FUNDS

	Actual				Budget	
	2002-03	2003-04	2004-05	2005-06	2006-07	Adopted 2007-08
302 <u>Capital Projects Fund</u>						
Beginning Fund Balance	3,949,498	4,098,094	4,475,915	5,112,839	4,870,000	4,040,000
Revenues	148,596	622,215	1,177,985	182,178	130,000	120,000
Personal Services			(19,862)	(14,954)	(20,000)	(20,000)
Materials and Services				(36,173)	(200,000)	(250,000)
Capital Outlay		(3,953,574)	(6,249,846)	(2,557,568)	(3,065,000)	(390,000)
Transfers In		3,709,180	5,728,647	2,298,752	2,285,000	500,000
Ending Fund Balance	4,098,094	4,475,915	5,112,839	4,985,074	4,000,000	4,000,000
503 <u>Glide/Idelyld Sewer Fund</u>						
Beginning Fund Balance	317,793	370,182	436,813	449,317	380,000	400,000
Revenues	341,774	370,759	360,294	385,077	380,070	419,354
Materials and Services	(269,085)	(281,128)	(329,790)	(368,340)	(404,500)	(792,154)
Capital Outlay					(10,000)	
Transfers Out	(20,300)	(23,000)	(18,000)	(21,000)	(26,900)	(27,200)
Ending Fund Balance	370,182	436,813	449,317	445,054	318,670	0
501 <u>Salmon Harbor Fund</u>						
Beginning Fund Balance	386,905	657,811	798,464	600,935	569,414	550,000
Revenues	1,544,931	1,581,053	1,828,905	1,809,386	2,008,354	2,532,173
Personal Services	(507,684)	(535,655)	(572,072)	(612,640)	(750,266)	(758,156)
Materials and Services	(730,306)	(783,599)	(913,947)	(952,356)	(1,112,527)	(1,262,009)
Capital Outlay	(443,503)	(121,146)	(540,415)	(130,806)	(714,975)	(1,062,008)
Transfers In	407,468					
Interfund Loans In	2,361,529	2,361,529	2,361,529	2,361,529	2,361,529	2,361,529
Interfund Loans Out	(2,361,529)	(2,361,529)	(2,361,529)	(2,361,529)	(2,361,529)	(2,361,529)
Ending Fund Balance	657,811	798,464	600,935	714,519	0	0

Douglas County, Oregon
HISTORICAL OVERVIEW - ALL FUNDS

	Actual				Budget	
	2002-03	2003-04	2004-05	2005-06	2006-07	Adopted 2007-08
600 <u>Employee Benefit Trust Fund</u>						
Beginning Fund Balance	1,129,264	166,909	1,222,813	1,448,734	1,036,000	684,520
Revenues	7,770,034	9,985,668	9,428,690	11,464,886	13,580,615	13,680,642
Personal Services	(62,962)	(65,926)	(65,487)	(56,227)	(126,574)	(60,613)
Materials and Services	(8,669,427)	(8,863,838)	(9,437,282)	(10,783,684)	(13,623,000)	(13,954,549)
Transfers In			300,000			
Ending Fund Balance	166,909	1,222,813	1,448,734	2,073,709	867,041	350,000
620 <u>Fleet Management Fund</u>						
Beginning Fund Balance	1,584,457	1,529,334	1,520,564	1,660,401	1,400,000	1,100,000
Revenues	3,009,272	3,134,188	3,476,317	3,805,954	3,873,500	3,834,500
Personal Services	(981,008)	(1,032,620)	(939,476)	(1,016,859)	(1,065,929)	(1,104,106)
Materials and Services	(1,679,978)	(1,834,323)	(2,102,766)	(2,487,058)	(2,603,560)	(2,565,060)
Capital Outlay	(403,409)	(276,015)	(294,238)	(558,494)	(639,190)	(153,000)
Operating Contingency					(600,000)	(600,000)
Transfers In				54,000		
Ending Fund Balance	1,529,334	1,520,564	1,660,401	1,457,944	364,821	512,334