

NOTICE OF BUDGET HEARING

A meeting of the Board of Commissioners will be held on June 21, 2017 at 9:00 a.m. at the Douglas County Courthouse, Room 216. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Douglas County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained online at http://www.co.douglas.or.us/finance/documents/2018/FY18_Proposed_budget.pdf or at the Office of Management and Finance, Room 301, Douglas County Courthouse between the hours of 8:30 a.m. and 4:30 p.m. The budget was prepared on a basis of accounting consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below.

This budget is for fiscal year beginning July 1, 2017 and ending June 30, 2018.

Douglas County, Roseburg, Oregon

Dated: 6.5.17


 Chris Boice Chair, Board of Commissioners

Telephone: (541) 440-4201

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2015-2016	This Year 2016-2017	Next Year 2017-2018
Total Beginning Fund Balance.....	152,081,934	125,167,386	115,515,640
Total Outside Service Charges, Rents, Fees & Other.....	25,750,485	25,509,218	26,699,090
Total Federal, State and Other Intergovernmental Revenues.....	40,557,901	38,528,271	37,745,943
Total Interfund Transfers/Internal Service Reimbursements.....	25,274,627	28,735,793	29,035,325
Total All Other Resources Except Property Taxes.....	1,936,625	1,598,303	1,584,975
Total Property Taxes Estimated to be Received.....	8,715,623	8,000,000	8,250,000
TOTAL RESOURCES	254,317,195	227,538,971	218,830,973

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2015-2016	This Year 2016-2017	Next Year 2017-2018
Total Personnel Services.....	45,863,968	49,589,974	50,625,386
Total Materials and Services.....	36,872,226	54,477,520	52,451,420
Total Capital Outlay.....	6,331,306	16,923,146	18,147,528
Total Debt Service.....	720,120	280,160	147,116
Total Interfund Transfers.....	13,925,843	15,118,689	15,191,311
Total Contingencies.....	-	2,225,095	2,610,000
Total Unappropriated Ending Fund Balance.....	150,603,732	88,924,387	79,658,212
TOTAL REQUIREMENTS	254,317,195	227,538,971	218,830,973

FINANCIAL SUMMARY - REQUIREMENTS AND FULL TIME EQUIVALENT (FTE) BY ORGANIZATIONAL UNIT

Name of Organizational Unit Full Time Equivalent Employees (FTE) for Unit	Actual Amount Last Year 2015-2016	Adopted Budget This Year 2016-2017	Approved Budget Next Year 2017-2018
Board of Commissioners	557,410	657,793	696,751
FTE	5.00	6.00	6.00
Building Department	876,539	1,113,360	1,229,317
FTE	8.25	9.25	10.25
Building Facilities	1,797,788	1,750,374	1,844,518
FTE	15.51	15.51	15.40
County Clerk	677,506	929,065	746,100
FTE	6.50	7.00	7.00
County Counsel	346,374	347,804	374,128
FTE	3.00	3.00	3.00
District Attorney	1,695,067	1,991,141	2,211,980
FTE	22.46	23.00	23.00
Financial Services	978,129	1,157,939	1,222,827
FTE	11.90	12.90	11.53
Human Resources	535,436	554,950	578,315
FTE	5.75	5.50	5.50
Information Technology	1,050,243	1,124,115	1,121,873
FTE	8.80	8.80	8.90
Justice of the Peace - Canyonville	241,858	325,594	320,522
FTE	3.80	4.20	4.00
Justice of the Peace - Drain	169,694	106,711	
FTE	2.50	1.50	
Justice of the Peace - Glendale	133,490	127,883	133,169
FTE	2.35	1.65	1.65
Justice of the Peace - Reedsport	164,675	143,953	149,152
FTE	2.55	1.80	1.80
Juvenile Services	3,893,245	5,139,057	5,280,975
FTE	51.43	61.72	61.42
Library	1,639,087	1,663,398	
FTE	27.20	17.57	
Museum	433,674	466,348	365,374
FTE	3.22	2.50	1.60
Non-Departmental	619,961	2,751,000	1,453,000
Parks	2,034,695	2,668,940	4,277,068
FTE	14.32	15.00	15.00
Planning	1,708,675	1,884,138	1,951,061
FTE	19.00	19.00	19.75
Surveyor	323,269	397,185	492,989
FTE	4.20	4.20	5.40
Assessor	1,652,791	1,691,712	1,658,912
FTE	22.75	20.75	18.80

Tax Collection	290,832	349,716	386,420
FTE	2.70	2.74	3.10
Transportation Services	1,245,738	1,959,758	1,267,074
FTE	0.90	0.90	0.90
General Fund Operating Contingency		1,615,095	2,000,000
General Fund Transfers Out	1,913,314	1,171,697	1,150,276
General Fund Unappropriated Fund Balance	55,995,912	34,041,015	33,779,746
Sheriff Enforcement	10,815,193	11,631,175	12,214,613
FTE	79.50	81.50	81.50
Sheriff Corrections	6,640,114	7,326,104	7,510,315
FTE	46.00	46.00	44.00
Douglas Interagency Narcotics Team	492,706	552,593	547,553
FTE	2.00	2.00	2.00
Work Crew	1,536,751	1,842,024	849,818
FTE	21.00	23.00	7.75
Communications 911 and Dispatch	1,859,692	2,021,630	2,094,299
FTE	19.00	19.00	19.00
Radio System	472,991	626,174	906,448
FTE	1.09	1.09	1.10
Public Safety Fund Unappropriated Fund Balance	2,389,341	838,193	851,229
Public Health	2,188,731	1,741,690	1,658,591
FTE	31.90	0.25	0.25
Veterans Services	209,136	267,247	268,079
FTE	3.15	3.60	3.60
Senior Services	1,433,836	1,605,331	1,603,191
FTE	10.30	10.00	9.30
Health Administrative and Department Services	83,039	5,461	8,000
Health and Social Services Fund Transfers Out	326,602	161,854	162,694
Health and Social Services Fund Unappropriated Fund Balance	691,266		
Public Works Administration	463,446	481,790	516,910
FTE	4.00	4.00	4.00
Engineering	5,195,866	8,204,505	8,465,224
FTE	12.75	12.75	12.00
Highway Operations and Maintenance	8,517,795	9,282,532	11,039,655
FTE	46.00	46.00	45.00
Public Works Fund Operating Contingency		300,000	300,000
Public Works Fund Transfers Out	5,182,280	6,652,750	7,431,283
Public Works Fund Unappropriated Fund Balance	63,553,435	43,493,723	32,667,498
County Fair Board Fund	2,119,514	2,071,821	2,132,662
FTE	10.00	10.00	9.80
County Forest Management	8,542,274	7,788,182	8,957,325
FTE	4.60	4.60	3.00
County Schools Fund	1,998,308	552,667	527,000
Dog Control Operations	231,759	252,933	261,994
FTE	1.00	1.00	1.00
Predatory Animal Control	97,555	102,791	1,800
Dog Control Fund Unappropriated Fund Balance	24,685		

Predator Damage Control District Fund			100,991
Drug Abuse Prevention Fund	98,963	100,000	100,000
Industrial Development Fund	3,980,780	3,091,121	2,885,825
Law Library Fund	133,981	150,346	187,321
FTE	0.50	0.50	0.38
Salmon Habitat Improvement Fund	10,545	150,050	150,050
Title III Fund	5,099,441	10,896,215	8,838,407
Galesville Operations	856,252	929,720	944,845
FTE	5.00	5.00	5.00
Watermaster	82,158	84,067	88,635
FTE	1.00	1.00	1.00
Water Resource Development Fund Operating Contingency		100,000	100,000
Water Resource Development Fund Transfers Out	46,000	55,000	66,000
Water Resource Development Fund Unappropriated Fund Balance	2,227,771	1,278,213	2,033,520
Capital Projects Fund	5,263,609	4,247,500	4,044,000
Salmon Harbor Fund	5,602,082	5,563,724	5,955,109
FTE	11.00	12.00	12.00
Solid Waste Fund	6,480,325	7,076,000	7,466,528
FTE	13.00	14.00	30.00
Employee Benefit Trust Fund	14,354,089	15,909,104	16,099,014
FTE	0.50	0.50	0.50
Fleet Management Fund	4,039,482	3,975,000	4,103,000
FTE	11.00	11.00	11.00
TOTAL REQUIREMENTS	254,317,195	227,538,971	218,830,973
TOTAL FTE	578.38	553.28	527.18

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

Douglas County's total fiscal year 2018 approved budget includes a decrease of approximately \$8.7 million from the adopted fiscal year 2017 budget; a combination of increased expenditure appropriations of almost \$560 thousand and decreased unappropriated ending fund balance of approximately \$9.3 million. Personnel services increased by \$1 million mainly due to increases in the Oregon Public Employees Retirement System (PERS) and bargaining unit or cost of living increases. Materials and services decreased \$2 million due to a decrease in the Title III Fund. Capital Outlay increased approximately \$1.2 million due to an increase in General Fund Parks projects, Public Works Fund, County Forest Management Fund and a decrease in Solid Waste Fund. Transfers to other funds increased \$72,622 mainly from eliminating the Solid Waste Fund transfer to Work Crew within the Public Safety Fund and an increase in the transfer from the Public Works Fund to Public Safety Fund for Sheriff patrol. Debt service was decreased in the Industrial Development Fund \$83,044 and additions to notes receivable was eliminated in the County Forest Management Fund in the amount of \$50,000. There is no appropriation for the Library and Drain Justice Court in the fiscal year 2018 approved budget. Overall, FTE decreased from 553.28 FTE to 527.18 FTE, a total decrease of 26.10 FTE.

The County is scheduled to receive timber receipts in the upcoming budget. The approved budget includes estimated timber receipts of \$2.5 million in General Fund, \$615,000 in the Public Works Fund and \$205,000 in the County Schools Fund. The County Board of Commissioners continues to work with Congress on a permanent management plan for federal timber lands since timber receipts are not sufficient to fund essential county services at their current levels. In 1989, the peak of annual timber harvests for timber receipts, the County received in excess of \$50 million combined, from the Bureau of Land Management and the Forest Service, from active timber harvesting.

The County will again certify its permanent tax rate in the amount of \$1.1124 per thousand dollars of assessed valuation. The total amount of property tax the County expects to collect is \$8.65 million, an increase of approximately \$250,000 from the adopted fiscal year 2017 budget. All property taxes collected will go to support the Sheriff's Department and provide less than half the support necessary to maintain the Sheriff's operations.

General Fund estimated beginning fund balance in the approved budget is \$43 million, with a budgeted use of fund balance of approximately \$9.2 million and unappropriated ending fund balance of \$33.8 million. The budgeted change of fund balance is approximately \$1.7 million less than the adopted fiscal year 2017 budget. The current rate of use of General Fund reserves is not sustainable. In the near future, if the federal funding issues are not resolved, the County will need to find alternative ways to fund services and/or reduce or eliminate many services.

PROPERTY TAX LEVIES

	Rate or Amount 2015-2016	Rate or Amount 2016-2017	Rate or Amount 2017-2018
Permanent Rate Levy (rate limit \$1.1124 per \$1,000)	1.1124	1.1124	1.1124

STATEMENT OF INDEBTEDNESS

Debt Outstanding: None	Debt Authorized, Not Incurred: None
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