

DOUGLAS COUNTY, OREGON

2018-19 BUDGET

1036 S.E. Douglas Ave., Roseburg, Oregon 97470

Telephone: (541) 672-3311

www.co.douglas.or.us

DOUGLAS COUNTY BUDGET COMMITTEE

CITIZEN MEMBERS

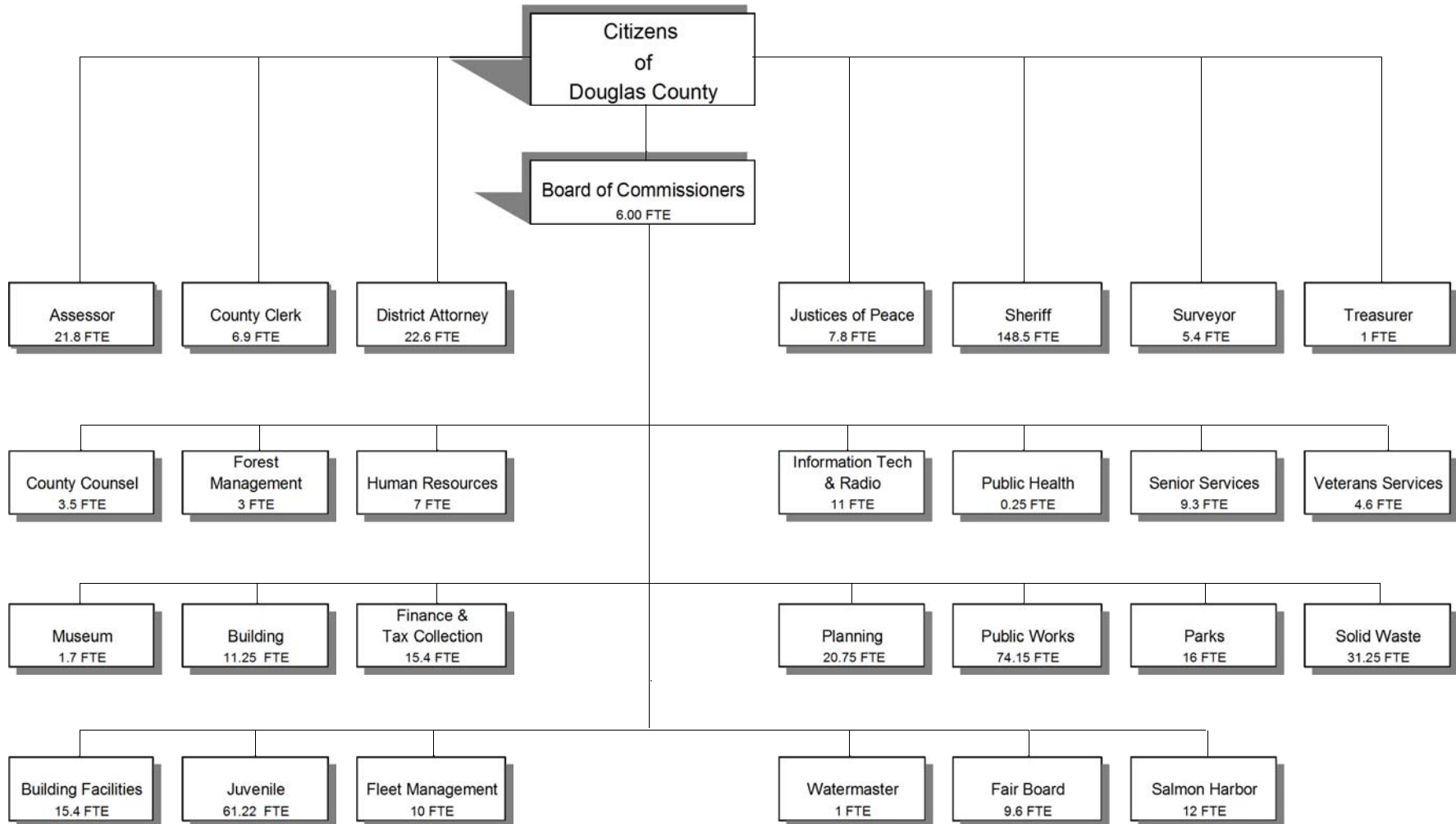
Jeffrey Johnson	June 30, 2018
Katharine Jones	June 30, 2019
Thomas Nelson	June 30, 2020

BOARD OF COMMISSIONERS

Telephone: (541) 440-4201

Tim Freeman	December 31, 2018
Chris Boice	December 31, 2018
Position Vacant	

**DOUGLAS COUNTY, OREGON
ORGANIZATION CHART**



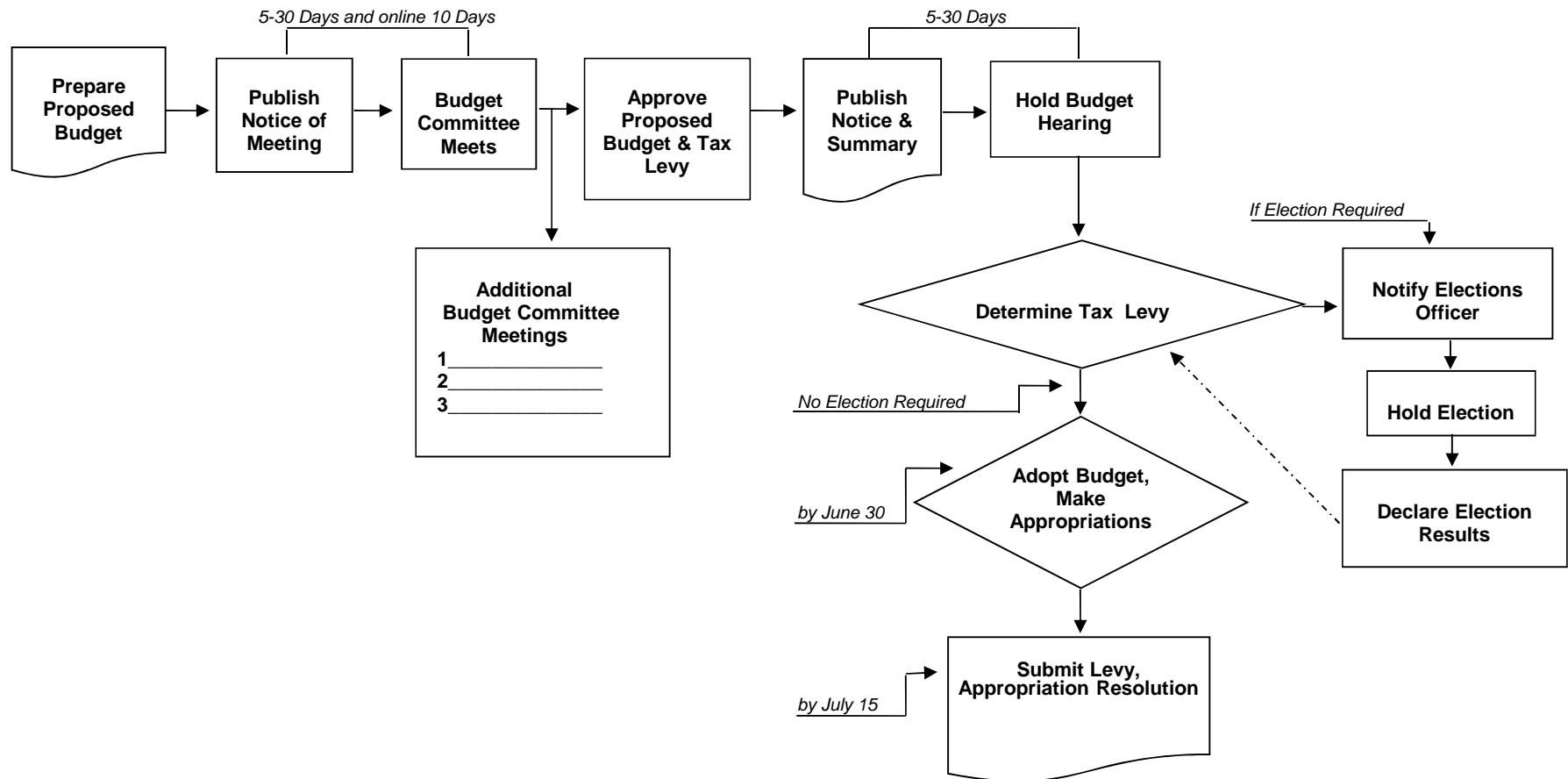
Total 2018-19 FTE 538.37

Douglas County, Oregon
FY 2018-19 Budget

BUDGET CALENDAR

<u>Event</u>	<u>Date</u>
Board of Commissioners meet with Department Heads	<i>March 12 & 13, 2018</i>
Departments' proposed budget worksheets back to Management & Finance	<i>April 2, 2018</i>
Publish 1st notice of Budget Committee meetings on County website	<i>May 17, 2018</i>
Proposed budget to Budget Committee	<i>May 23, 2018</i>
Budget Committee meetings	<i>May 31 & June 1, 2018</i>
Publish notice of budget hearing and budget summary	<i>June 13, 2018</i>
Board of Commissioners holds public hearing	<i>June 20, 2018</i>
Board of Commissioners adopts budget, makes appropriations and levies taxes	<i>June 27, 2018</i>
Budget document to Assessor's Office	<i>July 15, 2018</i>

THE ANNUAL BUDGET PROCESS



**DOUGLAS COUNTY
PROPERTY TAX INFORMATION
FY 2018-19 BUDGET**

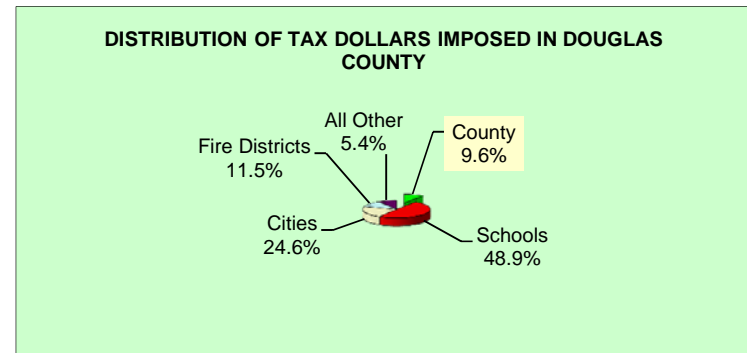
Douglas County was established on January 7, 1852. It encompasses 5,071 square miles and extends from the Pacific Ocean to the Cascade Range. The entire watershed of the Umpqua River lies within the County's boundaries.

ZONING/LAND OWNERSHIP		
	% of Total	Total Acres
Rural Residential	3.26%	105,334
Residential	1.54%	49,736
Commercial	0.16%	5,146
Industrial	0.20%	6,339
Farm Use - Exclusive	5.89%	189,982
Farm Use - Not Zoned Exclusive	5.92%	190,978
Special Resource Id	0.10%	3,183
Private Recreation Land	0.05%	1,579
American Indian	0.27%	8,784
Private Forest Lands	28.61%	923,275
Federally Owned Lands	51.84%	1,672,866
State Owned Lands	1.42%	45,808
County Owned	0.32%	10,283
City Owned	0.13%	4,276
Exempt Lands	0.30%	9,573
	100.00%	3,227,142

Assessed Property Values and Property Tax Levies			
Fiscal Year	Assessed Value	Rate Per \$1,000	Net Levy
2017-18	\$8,876,755,813	1.11	\$9,825,286
2016-17	8,615,186,223	1.11	\$9,562,723
2015-16	8,404,223,928	1.11	9,296,767
2014-15	8,157,038,308	1.11	9,413,171
2013-14	7,917,224,641	1.11	9,102,004
2012-13	7,715,156,674	1.11	8,871,490
2011-12	7,514,159,463	1.11	8,541,149
2010-11	7,322,895,446	1.11	8,332,837
2009-10	7,193,306,859	1.11	8,192,444
2008-09	7,017,954,256	1.11	8,010,480
2007-08	6,702,926,718	1.11	7,651,598
2006-07	6,350,425,108	1.11	7,214,139
2005-06	5,923,499,903	1.10	6,662,399
2004-05	5,764,637,627	1.10	6,301,675
2003-04	5,428,270,113	1.08	5,800,851

DOUGLAS COUNTY'S PERMANENT TAX RATE
AUTHORITY BEGINNING FISCAL 1997-98 (RESULT OF
MEASURE #50) \$1.1124

PERCENT OF TOTAL TAXES IMPOSED IN DOUGLAS
COUNTY GOING TO DOUGLAS COUNTY 9.6%



Source: Douglas County Assessor's Department

Douglas County, Oregon

Timber Receipts/Safety Net Receipts
2018-19 Budget

Year	TITLE I					TITLE III**			TITLE II***			TOTAL
	O & C Receipts	U. S. Forest Service Receipts				O & C Receipts	U. S. Forest Service Receipts	Total Title III	O & C Receipts	U. S. Forest Service Receipts	Total Title II	Title I, II & III
	General County	Public Works	County Schools	Total U.S. Forest Service	Total Title I							
FY 18-19	\$7,537,662	\$4,679,168	\$1,559,723	\$6,238,891	\$13,776,553	\$620,749	\$513,791	\$1,134,540	\$709,427	\$587,190	\$1,296,617	\$16,207,710
HISTORY of ACTUAL												
FY 17-18 ⁹	3,992,639	3,986,134	1,328,711	5,314,845	9,307,484	328,806	534,160	862,966	375,778	610,468	986,246	11,156,696
FY 17-18 ⁸	4,903,366	878,534	292,845	1,171,379	6,074,745			0			0	6,074,745
Total FY18	8,896,005	4,864,668	1,621,556	6,486,224	15,382,229	328,806	534,160	862,966	375,778	610,468	986,246	17,231,441
FY 16-17 ⁷	4,710,009	769,272	256,424	1,025,696	5,735,705			0			0	5,735,705
FY 15-16	8,351,981	5,184,674	1,728,225	6,912,899	15,264,880	687,810	569,298	1,257,108	786,069	650,626	1,436,695	17,958,683
FY 14-15 ⁶	4,368,552	4,869,245	1,623,082	6,492,327	10,860,879	731,100	605,102	1,336,202	835,542	691,545	1,527,087	13,724,168
FY 14-15 ⁵	4,509,086	641,504	213,834	855,338	5,364,424			0			0	5,364,424
Total FY15	8,877,638	5,510,749	1,836,916	7,347,665	16,225,303	731,100	605,102	1,336,202	835,542	691,545	1,527,087	19,088,592
FY 13-14 ⁴	9,527,620	5,913,815	1,971,271	7,885,086	17,412,706	784,627	649,360	1,433,987	896,717	742,126	1,638,843	20,485,536
FY 12-13 ³	9,071,440	5,957,058	1,985,686	7,942,744	17,014,184	747,060	654,108	1,401,168	853,783	747,552	1,601,335	20,016,687
FY 11-12	9,153,203	5,702,510	1,900,837	7,603,347	16,756,550	753,793	626,158	1,379,951	861,478	715,609	1,577,087	19,713,588
FY 10-11	18,044,888	10,546,146	3,515,382	14,061,528	32,106,416	1,486,049	1,158,008	2,644,057	1,698,343	1,323,438	3,021,781	37,772,254
FY 09-10	20,022,409	11,701,888	3,900,630	15,602,518	35,624,927	1,648,904	1,284,913	2,933,817	1,884,463	1,468,472	3,352,935	41,911,679
FY 08-09 ²	22,247,121	13,002,099	4,334,032	17,336,131	39,583,252	1,832,116	1,427,681	3,259,797	2,093,847	1,631,636	3,725,483	46,568,532
FY 07-08	24,668,294	14,417,126	4,805,709	19,222,835	43,891,129	1,523,630	1,424,751	2,948,381	2,829,598	1,967,514	4,797,112	51,636,622
FY 06-07	24,719,024	14,446,775	4,815,592	19,262,367	43,981,391	1,090,545	1,087,757	2,178,302	3,271,636	2,311,484	5,583,120	51,742,813
FY 05-06	24,474,281	14,303,738	4,767,913	19,071,651	43,545,932	1,079,748	1,076,987	2,156,735	3,239,243	2,288,598	5,527,841	51,230,508
FY 04-05	23,924,028	13,982,148	4,660,716	18,642,864	42,566,892	1,055,472	1,052,773	2,108,245	3,166,415	2,237,143	5,403,558	50,078,695
FY 03-04	23,617,007	13,802,713	4,600,904	18,403,617	42,020,624	1,041,927	1,039,263	2,081,190	3,125,780	2,208,434	5,334,214	49,436,028
FY 02-03	23,336,963	13,639,045	4,546,348	18,185,393	41,522,356	1,029,572	1,026,940	2,056,512	3,088,716	2,182,247	5,270,963	48,849,831
FY 01-02 ¹	23,151,749	13,530,798	4,510,266	18,041,064	41,192,813	1,021,401	1,018,789	2,040,190	3,064,202	2,164,926	5,229,128	48,462,131
FY 00-01	15,517,128	9,429,027	3,143,009	12,572,036	28,089,164			0			0	28,089,164
FY 99-00	16,211,925	9,841,634	3,280,544	13,122,178	29,334,103			0			0	29,334,103
FY 98-99	16,906,721	10,270,151	3,423,384	13,693,535	30,600,256			0			0	30,600,256
FY 97-98	17,601,518	10,703,471	3,567,824	14,271,295	31,872,813			0			0	31,872,813
FY 96-97	18,296,315	11,130,658	3,710,219	14,840,877	33,137,192			0			0	33,137,192
FY 95-96	18,991,112	11,558,911	3,852,970	15,411,881	34,402,993			0			0	34,402,993
FY 94-95*	19,685,908	11,966,889	3,988,963	15,955,852	35,641,760			0			0	35,641,760
FY 93-94	19,685,908	11,961,548	3,987,183	15,948,731	35,634,639			0			0	35,634,639
FY 92-93	22,708,308	12,632,835	4,210,945	16,843,780	39,552,088			0			0	39,552,088
FY 91-92	24,199,030	14,184,947	4,728,316	18,913,263	43,112,293			0			0	43,112,293
FY 90-91	25,858,768	18,242,474	6,080,825	24,323,299	50,182,067			0			0	50,182,067
FY 89-90	27,532,729	17,122,261	5,707,420	22,829,681	50,362,410			0			0	50,362,410
FY 88-89	27,271,936	12,079,638	4,026,546	16,106,184	43,378,120			0			0	43,378,120

* The County received the first federal safety net funding in lieu of timber receipts beginning in FY95.¹In FY02 the funding was renewed through FY07 and then extended another year through FY08. ²October, 2008, P.L. 110-343 passed and provides funding at a reduced level for FY09 through FY12.³July 2012, P.L. 112-141 passed and provides funding at 95% of the FY12 amount for FY13. ⁴The Helium Stewardship Act of 2013, passed October 2013, and provided a one year funding extension for FY14.⁵The County received timber receipts February 2015, due to the expiration of the SRS program September 30, 2014. ⁶However, April 2015, the Medicare Access and CHIP Reauthorization Act of 2015, P.L. 114-10, passed which included a 2-year SRS extension, reduced to 95% of previous funding levels (less the amount already received for timber receipts).⁷In FY17 the County received timber receipts. ⁸Timber receipts were also paid in the following year December 2017/March 2018. ⁹Similar to the situation in FY15, The Consolidated Appropriations Act, 2018 was passed March 2018, P.L. 115-141, and included a 2-year reauthorization and retroactive payment, again reduced to 95% from the previous years' payments. SRS payments were issued May 2018, less the amount already received for timber receipts. The reauthorization included Title I, Title II and expanded use of Title III funding.

** Title III funds are SRS funds that come to the County to be spent only on projects that meet criteria specified in the SRS legislation.

*** Title II represents SRS funds left with the federal government to be expended on projects with objectives that will benefit federal lands.

Note: Coos Bay Wagon Road distribution under safety net legislation is not shown in this schedule.

Douglas County, Oregon
SB 916 Disclosure
FY 2018-19 Budget

PROGRAM	TOTAL EXPENDITURES	REVENUES					
		GENERAL RESOURCES	OTHER FUNDS	LOTTERY FUNDS	STATE FUNDS	DIRECT FED FUNDS	TOTAL
<u>ASSESSMENT & TAX</u>							
Adopted Budget 2018-19	2,627,085	2,222,885	24,200	0	380,000	0	2,627,085
Adopted Budget 2017-18	2,333,300	1,909,600	23,700	0	400,000	0	2,333,300
Actual 2016-17	2,917,068	2,428,445	52,293	0	436,330	0	2,917,068
Actual 2015-16	2,823,909	2,283,578	45,467	0	494,864	0	2,823,909
<u>DISTRICT ATTORNEY</u>							
Adopted Budget 2018-19	2,294,237	1,692,565	100,000	0	501,672	0	2,294,237
Adopted Budget 2017-18	2,248,156	1,600,255	250,000	0	397,901	0	2,248,156
Actual 2016-17	1,769,463	1,367,012	177,093	0	225,358	0	1,769,463
Actual 2015-16	1,695,067	1,197,318	260,102	0	237,647	0	1,695,067
<u>PUBLIC HEALTH</u>							
Adopted Budget 2018-19	1,919,298	500,000	0	0	1,419,298	0	1,919,298
Adopted Budget 2017-18	2,085,181	500,000	95,000	0	1,490,181	0	2,085,181
Actual 2016-17	1,656,202	409,125	1,302	0	1,245,775	0	1,656,202
Actual 2015-16	2,451,472	594,907	171,606	0	1,674,159	10,800	2,451,472
<u>JUVENILE</u>							
Adopted Budget 2018-19	6,581,683	797,143	284,313	0	5,463,227	37,000	6,581,683
Adopted Budget 2017-18	6,266,383	674,358	450,509	0	5,114,516	27,000	6,266,383
Actual 2016-17	5,117,903	1,769,636	412,423	0	2,921,063	14,781	5,117,903
Actual 2015-16	3,893,245	1,480,766	462,271	0	1,940,418	9,790	3,893,245
<u>VETERANS</u>							
Adopted Budget 2018-19	351,285	201,355	0	0	149,930	0	351,285
Adopted Budget 2017-18	358,345	196,086	12,329	0	149,930	0	358,345
Actual 2016-17	268,075	179,362	191	0	88,522	0	268,075
Actual 2015-16	225,665	135,637	338	0	89,690	0	225,665
<u>ECONOMIC DEVELOPMENT</u>							
Adopted Budget 2018-19	6,702,949	1,235,338	3,992,711	340,000	1,134,900	0	6,702,949
Adopted Budget 2017-18	8,902,089	159,730	7,517,459	340,000	884,900	0	8,902,089
Actual 2016-17	6,035,827	183,937	4,450,692	399,847	1,001,351	0	6,035,827
Actual 2015-16	5,605,931	237,820	4,661,072	392,094	314,945	0	5,605,931

Douglas County, Oregon
 SB 916 Disclosure
 FY 2018-19 Budget

PROGRAM	TOTAL EXPENDITURES	REVENUES					
		GENERAL RESOURCES	OTHER FUNDS	LOTTERY FUNDS	STATE FUNDS	DIRECT FED FUNDS	TOTAL
<u>ROAD</u>							
Adopted Budget 2018-19	29,435,216	0	637,000	0	27,998,216	800,000	29,435,216
Adopted Budget 2017-18	27,753,072	0	771,000	0	25,982,072	1,000,000	27,753,072
Actual 2016-17	19,562,743	0	1,111,587	0	17,793,380	657,776	19,562,743
Actual 2015-16	19,359,387	0	762,048	0	18,035,716	561,623	19,359,387

06/27/2018

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, OREGON

IN THE MATTER OF ADJUSTING
EXPENDITURES IN THE 2018-19
APPROVED BUDGET FOR
GENERAL FUND AND THE SOLID
WASTE FUND

}

ORDER

DOUGLAS COUNTY OREGON

FILED

x

JUN 27 2018

PATRICIA K. HITT, COUNTY CLERK

This matter coming on regularly before the Board of Commissioners on the 27th day of June 2018; and

THE BOARD FINDS:

That the 2018-19 Douglas County budget approved by the Budget Committee on June 1, 2018 set forth certain resources and appropriations for the General Fund and the Solid Waste Fund; and that due to a change in estimates there is a need to make adjustments in certain resources, expenditures and appropriations in the General Fund and the Solid Waste Fund.

NOW THEREFORE, IT IS HEREBY RESOLVED:

That the Office of Management and Finance is hereby authorized and directed to:

General Fund

- Increase Undesignated Beginning Fund Balance \$1,600,000 and increase Unappropriated Ending Fund Balance in the same amount; and
- Increase Museum appropriation by \$100,000 and decrease Unappropriated Ending Fund Balance in the same amount; and
- Increase Beginning Fund Balance by \$400,000 and increase the Juvenile Services appropriation in the same amount; and
- Decrease Board of Commissioners appropriation by \$1,086 and increase Unappropriated Ending Fund Balance in the same amount; and
- Decrease Financial Services appropriation by \$55,840 and increase Unappropriated Ending Fund Balance in the same amount; and
- Decrease Other Revenue within Parks by \$1,000,000 and decrease Unappropriated Ending Fund Balance in the same amount; and
- Create appropriation for Additions to Notes Receivable in the amount of \$1,000,000 and decrease Unappropriated Ending Fund Balance in the same amount; and

Solid Waste Fund

- Increase Beginning Fund Balance by \$75,000 and increase the Capital Outlay appropriation by \$75,000

Dated this 27th day of June 2018

BOARD OF COUNTY COMMISSIONERS
OF DOUGLAS COUNTY, OREGON

Chris Boice, Chair



Tim Freeman, Commissioner



REVIEWED AS TO FORM

By 
Office of County Legal Counsel

Date: 6/27/2018

Vacant

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, OREGON

IN THE MATTER OF ADOPTING THE BUDGET AND MAKING APPROPRIATIONS FOR THE FISCAL YEAR
2018-19 AND LEVYING AND CATEGORIZING TAXES FOR THE YEAR BEGINNING JULY 1, 2018

}

ORDER

This matter coming before the Board of Commissioners of Douglas County following the Public Hearing on the Douglas County budget, held in Room 216, County Courthouse, Roseburg, Oregon on June 20, 2018 at 9:00 A.M.

DOUGLAS COUNTY OREGON
FILED

JUN 27 2018

IT IS HEREBY ORDERED that the Board of Commissioners of Douglas County adopts a budget for the fiscal year 2018-19 in the amount of

Appropriations	\$144,645,472
Unappropriated Ending Fund Balance	92,160,762
Total	<u>\$236,806,234</u>

PATRICIA K. HITT, COUNTY CLERK

IT IS HEREBY ORDERED that amounts for fiscal year beginning July 1, 2018 and for the purpose shown below, are appropriated as follows:

Douglas County Official Records
 Patricia K. Hitt, County Clerk
 Commissioners' Journals
 2018-0626
 06/27/2018

GENERAL FUND

Board of Commissioners	697,327
Building Department	1,389,717
Building Facilities	1,928,471
County Clerk	836,026
County Counsel	408,678
District Attorney	2,294,237
Financial Services	1,449,074
Human Resources	757,168
Information Technology	1,103,417
Justice of the Peace - Canyonville	373,565
Justice of the Peace - Glendale	70,624
Justice of the Peace - Reedsport	180,511
Juvenile Services	6,581,683
Museum	474,338
Nondepartmental	1,730,000
Parks	2,814,281
Planning	2,078,634
Surveyor	511,877
Assessor	1,795,580
Tax Collection	423,090
Transportation Services	1,349,149
Operating Contingency	2,000,000
Transfers To Other Funds	1,227,039
Additions to Notes Receivable	1,000,000
TOTAL GENERAL FUND	\$33,474,486

PUBLIC SAFETY FUND	Sheriff Enforcement	12,449,375
	Sheriff Corrections	7,898,758
	DINT	630,056
	Work Crew	832,230
	Communications 911 and Dispatch	2,198,184
	Radio System	843,554
	TOTAL PUBLIC SAFETY FUND	\$24,852,157
HEALTH & SOCIAL SERVICES FUND	Public Health	1,895,248
	Veterans Services	334,756
	Senior Services	1,603,192
	Administrative and Department Services	10,000
	Transfers To Other Funds	88,694
	TOTAL HEALTH & SOCIAL SERVICES FUND	\$3,931,890
PUBLIC WORKS FUND	Administration	457,020
	Engineering	9,112,304
	Highway Operations and Maintenance	11,861,248
	Operating Contingency	300,000
	Transfers To Other Funds	7,704,644
	TOTAL PUBLIC WORKS FUND	\$29,435,216
COUNTY FAIR BOARD FUND	Personnel Services	971,651
	Materials and Services	1,196,873
	Capital Outlay	7,000
	TOTAL COUNTY FAIR BOARD FUND	\$2,175,524
COUNTY FOREST MANAGEMENT FUND	Personnel Services	291,759
	Materials and Services	417,500
	Capital Outlay	2,000,000
	Operating Contingency	10,000
	Transfers To Other Funds	1,046,000
	TOTAL COUNTY FOREST MANAGEMENT FUND	\$3,765,259
COUNTY SCHOOLS FUND	Materials and Services	1,881,723
	TOTAL COUNTY SCHOOLS FUND	\$1,881,723
DOG CONTROL FUND	Dog Control Operations	263,210
	Predatory Animal Control	1,800
	TOTAL DOG CONTROL FUND	\$265,010

PREDATOR DAMAGE CONTROL DISTRICT FUND	Materials and Services	100,991
	TOTAL PREDATOR DAMAGE CONTROL DISTRICT FUND	\$100,991
DRUG ABUSE PREVENTION FUND	Materials and Services	300,000
	TOTAL DRUG ABUSE PREVENTION FUND	\$300,000
INDUSTRIAL DEVELOPMENT FUND	Materials and Services	632,000
	Debt Service	49,104
	Capital Outlay	200,000
	Transfers To Other Funds	10,000
	Additions To Notes Receivable	100,000
TOTAL INDUSTRIAL DEVELOPMENT FUND	\$991,104	
LAW LIBRARY FUND	Personnel Services	27,259
	Materials and Services	55,100
	TOTAL LAW LIBRARY FUND	\$82,359
SALMON HABITAT IMPROVEMENT FUND	Materials and Services	150,125
	TOTAL SALMON HABITAT IMPROVEMENT FUND	\$150,125
TITLE III FUND	Materials and Services	10,423,845
	Transfers To Other Funds	1,017,500
	TOTAL TITLE III FUND	\$11,441,345
WATER RESOURCE DEVELOPMENT FUND	Galesville Operations	997,528
	Watermaster	95,028
	Operating Contingency	100,000
	Transfers To Other Funds	66,000
	TOTAL WATER RESOURCE DEVELOPMENT FUND	\$1,258,556
CAPITAL PROJECTS FUND	Personnel Services	10,000
	Materials and Services	1,000,000
	Capital Outlay	2,520,000
	TOTAL CAPITAL PROJECTS FUND	\$3,530,000
SALMON HARBOR FUND	Personnel Services	972,880
	Materials and Services	1,418,627
	Capital Outlay	1,866,000
	Transfers To Other Funds	130,000
	TOTAL SALMON HARBOR FUND	\$4,387,507

SOLID WASTE FUND

Personnel Services	2,637,876
Materials and Services	2,323,950
Capital Outlay	202,000
Transfers To Other Funds	420,000
TOTAL SOLID WASTE FUND	\$5,583,826

EMPLOYEE BENEFIT TRUST FUND

Personnel Services	68,986
Materials and Services	13,445,000
TOTAL EMPLOYEE BENEFIT TRUST FUND	\$13,513,986

FLEET MANAGEMENT FUND

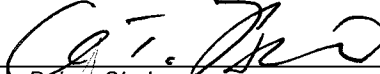
Personnel Services	864,882
Materials and Services	2,028,650
Capital Outlay	430,876
Operating Contingency	200,000
TOTAL FLEET MANAGEMENT FUND	\$3,524,408

The Board of Commissioners of Douglas County hereby levies and categorizes the taxes provided for in the adopted budget, in the aggregate amount of \$1.1124/\$1,000 and these taxes are hereby levied upon all taxable property within the county. The following allocation constitutes the above aggregate levy:


	General Government Limitation
PUBLIC SAFETY FUND	\$1.1124/\$1,000
TOTAL TAX LEVY	\$1.1124/\$1,000

DATED this 27th day of June, 2018.

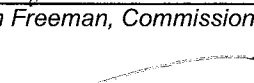
BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, OREGON



 Chris Boice, Chair



 Tim Freeman, Commissioner



 Vacant

REVIEWED AS TO FORM

By _____
 Office of County Legal Counsel

Date: 6/27/2018