



City Council

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www.eugene-or.gov

EUGENE CITY COUNCIL AGENDA

January 15, 2025

12:00 p.m. CITY COUNCIL WORK SESSION

City Council Wednesday work sessions are held using virtual meeting technology. Information about online or other options for access and participation will be available at <https://www.eugene-or.gov/3360/Webcasts-and-Meeting-Materials>

Meeting of January 15, 2025; Her Honor Mayor Kaarin Knudson Presiding

Councilors

Matt Keating, President

Mike Clark

Eliza Kashinsky

Jennifer Yeh

Randy Groves, Vice President

Greg Evans

Lyndsie Leech

Alan Zelenka

12:00 p.m. CITY COUNCIL WORK SESSION

1. WORK SESSION: Council Budget Priorities Workshop (Part 1)

The Eugene City Council welcomes your interest in these agenda items. This meeting location is wheelchair-accessible. For the hearing impaired, an interpreter can be provided with 48 hours' notice prior to the meeting. Spanish-language interpretation will also be provided with 48 hours' notice. To arrange for these services, contact the receptionist at 541-682-5010. City Council meetings are telecast live on Metro Television, Comcast channel 21, and rebroadcast later in the week.

El consejo de la Ciudad de Eugene agradece su interés en estos asuntos de la agenda. El lugar de la reunión tiene acceso para sillas de ruedas. Se puede proveer a un intérprete para las personas con discapacidad auditiva si avisa con 48 horas de anticipación. También se puede proveer interpretación para español si avisa con 48 horas de anticipación. Para reservar estos servicios llame al 541-682-5010. Las reuniones del consejo de la ciudad se transmiten en vivo por Metro Television, Canal 21 de Comcast y son retransmitidas durante la semana.

For more information, contact the Council Coordinator at 541-682-5010,
or visit us online at www.eugene-or.gov.

January 15, 2025 Work Session

EUGENE CITY COUNCIL AGENDA ITEM SUMMARY



Work Session: Council Budget Priorities Workshop (Part 1)

Meeting Date: January 15, 2025
Department: Central Services
www.eugene-or.gov

Agenda Item Number: 1
Staff Contact: Twylla Miller
Contact Telephone Number: 541-682-8417

ISSUE STATEMENT

This Workshop will provide information on the City's budget development, programs, and financial policies to begin a discussion on budget priorities to inform the development of the 2025-2027 Proposed Budget. This is the first of two January Council Workshops focusing on budget priorities. City Council is asked to provide direction to staff on the budget strategy gap amount and prioritization approach to inform information presented at the second January Council Workshop on January 22nd.

BACKGROUND

The General Fund continues to have a structural gap with expenditures growing at a faster pace than revenues. The 2023-2025 Adopted Budget had a revenue placeholder of \$8.3 million in the second year of the biennium, which was addressed on the June Supplemental Budget with a combination of budget reductions and revenue adjustments. Additionally, the City Council adopted an ordinance expanding the definition of stormwater services to add the operations and maintenance of City-owned parks and open spaces on June 24, 2024. Expanding Stormwater Service Fee eligibility to all Parks services allows for a stormwater fee increase to be administratively implemented to generate approximately \$1 million in stormwater fee revenue to fund parks and open spaces expenses currently funded by the General Fund. The administrative process to enact the fee occurred this fall.

The critical funding gap solution presented in the spring also included the concept of Council adopting an ordinance to create a Fire Service Fee (Attachment A) which would provide dedicated funding to stabilize and enhance fire services. This solution or other budget adjustments will need to occur in the first year of the next biennium that begins July 2025, to provide continued stability. For more information on budget strategies implemented in recent budget cycles, see page 8 of Attachment B, which is the information memo provided to the Revenue Advisors from their meetings in the winter and spring of 2024.

At the November 20, 2024 work session to discuss community feedback related to the Fire Service Fee received at the November 18, 2024 Public Hearing, Council paused staff work on the proposed Fire Service Fee and directed the City Manager to bring a financial condition update to Council on December 11, 2024 to provide updated information prior to January 2025 budget priority Workshops.

January 15, 2025 Work Session – Item 1

On December 9th, the City Council held a work session on Climate and Sustainability Revenue Funding Options to review potential revenue sources as identified by the Revenue Advisors for funding decarbonization and greenhouse gas emission reduction efforts with an emphasis on serving low-income households, Black, Indigenous, and People of Color and other disadvantaged households. Councilors Yeh and Leech indicated interest in considering an increase in the Natural Gas Supplier Tax for this purpose and asked to have this topic included as part of the Council Workshops on budget priorities in January 2025.

The City Council also received a financial condition update at their December 11, 2024 work session. Information was provided on forecast drivers and impacts on the budget gap. The base forecast gap remains at almost \$10 million which grows to \$11.5 million annually if areas previously funded with one-time dollars (Animal Services, Human Services Commission funding transfer, and four limited duration Neighborhood Service Officers) are included on an ongoing basis.

2025-2027 BUDGET DEVELOPMENT

There are many factors that shape budget development. The City's [Strategic Plan](#) provides overall direction and organizational focus for the 2023-2026 period and is informed by the Council's Vision, Values and Goals and the Community Survey. The strategic plan, the City's financial policies (Attachment C), and Council direction throughout the budget cycle provide the prioritization framework on which the budget is built and refined. The Financial Policies were last amended in 2007 with minor updates to Debt Issuance Guidelines and the Unappropriated Ending Fund Balance Policy (B7), with key policies reviewed in 2013 as part of the Fiscal Year 2014 (FY14) budget development process.

As part of 2023-2025 budget development, staff developed a program inventory for current services and identified costs for each program to inform priority- or program-based budgeting (Attachment D). Program budgeting continues to be developed and refined and will be the lens through which the budget will be developed as we look to future biennia.

The General Fund gap must be addressed in the 2025-2027 budget through budget reductions and/or new revenues to have a balanced budget and maintain necessary reserve levels. If departments were to take a proportional reduction by their current percentage of the General Fund to address the General Fund gap, the annual reductions by department would be as follows in the 2025-2027 biennia under the base forecast (\$9.8 million) and the increased base that includes previously one-time funded items (\$11.5 million):

Department	Budget (%)	Proportionate Reduction \$9.8M
Central Services	15.0%	\$1,473,000
Fire and Emergency Medical Services	22.4%	\$2,194,000
Library Recreation & Cultural Services	16.2%	\$1,588,000
Planning and Development	6.2%	\$606,000
Police	37.5%	\$3,679,000
Public Works	2.6%	\$260,000
TOTAL		\$9,800,000

Department	Budget (%)	Proportionate Reduction \$11.5M
Central Services	15.0%	\$1,730,000
Fire and Emergency Medical Services	22.4%	\$2,574,000
Library, Recreation & Cultural Services	16.2%	\$1,863,000
Planning and Development	6.2%	\$711,000
Police	37.5%	\$4,317,000
Public Works	2.6%	\$305,000
TOTAL		\$11,500,000

This approach would reflect the current services levels/priorities in the 2023-2025 budget. As Council considers the budget gap and the unfunded needs not programmed in the current service system, this is an opportunity for Council to provide direction on the service level and prioritization approach to develop the 2025-2027 budget. This direction will inform more detailed strategies to be discussed at the January 22nd Workshop.

RELATED CITY POLICIES

[Strategic Plan](#) Focus Area – Organizational wellbeing: To create a sustainable budget with balanced revenues and expenditures that provides funding for necessary services in the community.

PREVIOUS COUNCIL DIRECTION

[September 14, 2022 Work Session](#)

This session was an information update on the condition of the General Fund and the future financial outlook.

[February 27, 2023 Work Session](#)

This session provided a high-level budget update and a recommendation for a revenue team to develop funding strategies for unfunded services.

[April 12, 2023 Work Session](#)

This session provided an updated Revenue Committee proposal to develop funding strategies for unfunded services.

[April 26, 2023 Budget Committee Meeting](#)

The City Manager presented the 2023-2025 Proposed Budget.

[May 10, 2023 Budget Committee Meeting](#)

The Budget Committee received presentations on Alternative Response, Downtown Services, and Unhoused Services.

[May 17, 2023 Budget Committee Meeting](#)

The Budget Committee received presentations on the Fire Engine/Squad proposal, Climate Recovery, and Urban Renewal Agency (URA) Frozen Base.

[May 24, 2023 Work Session](#)

This session provided information on unfunded/underfunded service levels as Council considers a potential scope for the Revenue Committee.

[June 21, 2023 Work Session](#)

This session provided high level information on the financial condition of the City and discussion on a revised approach to addressing the structural gap in the General Fund and other funding and service prioritization needs.

[July 10, 2023 Work Session](#)

This session was a continuation of the Financial Condition and Revenue Update work session on June 21, 2023 to provide information and additional context to understand evolving financial needs and the approach for continued revenue and service prioritization discussions.

[October 11, 2023 Work Session](#)

This session included an overview of the revenue report created by staff in August 2023 and an update on the next steps for a revenue advisory team to advise the City Manager on revenue options to address funding issues.

[February 26, 2024 Work Session](#)

This session included an overview of the Revenue Advisor work to date including potential revenue options that could make sense for the range of funding issues facing the city.

January 15, 2025 Work Session – Item 1

[April 22, 2024 Work Session](#)

This session provided information on the current critical funding gap in the General Fund that begins July 2024. Staff presented a potential two-year solution that includes budget strategies, a park fee that could be implemented in the summer of 2024, and a fire fee that could be implemented in the next biennium.

[May 13, 2024 Work Session](#)

Council directed the City Manager to schedule a public hearing for an ordinance concerning charges for stormwater and parks service and amending Section 6.406 of the Eugene Code, 1971 with the following motion:

Councilor Keating, seconded by Councilor Groves moved to direct the City Manager to schedule a public hearing on an ordinance amending the definition of “stormwater service” to add the operation and maintenance of city-owned parks and open space as set out in Attachment A to this AIS.

Passed 7:1 (Opposed by Councilor Clark)

[June 17, 2024 Public Hearing](#)

Council held a public hearing for an ordinance concerning charges for stormwater and parks service and amending Section 6.406 of the Eugene Code, 1971. One person testified on behalf of the Eugene Chamber of Commerce Local Government Affairs Council which did not take a formal position on the ordinance.

[June 24, 2024 Work Session](#)

Council adopted an Ordinance amending Section 6.406 of the Eugene Code, 1971 to expand the definition of “stormwater service” to add the operation and maintenance of city-owned parks and open spaces.

Councilor Groves, seconded by Councilor Zelenka, moved to adopt an Ordinance amending Section 6.406 of the Eugene Code, 1971 as set forth in Attachment A to this AIS.

Passed 5:2 (Opposed by Councilor Clark and Councilor Semple)

[September 9, 2024 Work Session](#)

This session was an information update on the condition of the General Fund and the future financial outlook.

[September 30, 2024 Work Session](#)

This session was an overview of financial considerations and draft Fire Service Fee proposals to raise revenue to address the critical funding gap in the General Fund.

[October 23, 2024 Work Session](#)

This session provided the Council the opportunity to review a draft ordinance assessed on developed property, based upon the square footage of buildings associated with a stormwater account.

November 18, 2024 Public Hearing

This public hearing was an opportunity for the community to provide feedback to Council on the proposed Fire Services Fee. Ten community members testified, with the majority not in support of the fee as proposed.

November 20, 2024 Work Session

This session was an opportunity for Council to discuss feedback on the Fire Services Fee from the November 18th public hearing and potential next steps.

Councilor Groves, seconded by Councilor Clark moved to direct the City Manager to return to Council on December 11 for a discussion of the City's financial condition in preparation for a January Council workshop regarding budgeting priorities.

Passed: 5:3 (Opposed by Councilor Keating, Councilor Semple, and Councilor Zelenka)

December 9, 2024 Work Session

This session was an opportunity for Council to review potential revenue sources as identified by the Revenue Advisors for funding decarbonization and greenhouse gas emission reduction efforts with an emphasis on serving low-income households, Black, Indigenous, and People of Color and other disadvantaged households as directed by Council at their July 17, 2024 Work Session.

December 11, 2024 Work Session

This session was an opportunity for Council to receive a financial condition update in advance of the January City Council Workshops on budget priorities.

COUNCIL STEPS

1. Establish the amount of potential budget reduction strategies to address the General Fund gap by directing the City Manager to bring back potential budget and service reduction strategies of \$11.5 million, \$9.8 million, or another amount.
2. Allocate the budget reduction amounts across departments and services by **either** Directing the City Manager to allocate the reductions across City departments based on the current proportional share of the General Fund of each department **or** in a different manner as specified by Council.

POSSIBLE MOTIONS

1. Move to direct the City Manager to bring back \$X [\$11.5/\$9.8/other] million in potential budget reduction strategies to address the General Fund gap.

AND Motion 2 or 3

2. Move to allocate the \$X million across City departments and services based on the current proportional share of the General Fund of each department.

OR

3. Move to allocate the \$X million across City departments and services as follows:

- ___% Central Services
- ___% Fire and EMS
- ___% Library, Recreation and Cultural Services
- ___% Planning and Development
- ___% Police
- ___% Public Works

ATTACHMENTS

- A. Proposed Ordinance: An Ordinance Establishing a Fire Service Fee
- B. Revenue Advisors Memo
- C. Financial Policies
- D. Program Inventory

FOR MORE INFORMATION

Staff Contact: Twylla Miller, Chief Financial Officer
Telephone: 541-682-8417
Staff E-Mail: tmiller@eugene-or.gov

ORDINANCE NO. _____

**AN ORDINANCE ESTABLISHING A FIRE SERVICE FEE AND
ADDING NEW SECTIONS 6.760, 6.765, 6.770, 6.775, 6.780, 6.785, AND
6.790 TO THE EUGENE CODE, 1971.**

Section 1. Sections 6.760, 6.765, 6.770, 6.775, 6.780, 6.785, and 6.790 of the Eugene Code, 1971, are added to provide as follows:

6.760 Fire Service Fee – Purpose and Use.

(1) The provisions contained in sections 6.760 to 6.790 of this code are for the purpose of providing dedicated funding for fire and emergency medical services through the adoption of a Fire Service Fee.

(2) Fire Service Fee revenue shall only be used to fund existing and new fire and emergency medical services, to administer the Fire Service Fee, and to support the income-based assistance program authorized by section 6.785 of this code.

6.765 Fire Service Fee – Definitions.

For purposes of sections 6.760 to 6.790 of this code, the following words and phrases shall have the following meanings, unless the context requires otherwise:

Building. Improvements erected upon the land including but not limited to the following: single family homes, condominiums, accessory dwelling units, multi-unit apartment buildings, manufactured dwelling units, dormitories, attached or detached garages, barns, warehouse buildings, fraternity houses, motels/hotels, manufacturing facilities, office facilities, commercial buildings, industrial buildings, shopping centers, senior care facilities, medical facilities, educational buildings, government buildings, sports facilities, and churches.

Developed property. Real property that is located within the corporate limits of the City of Eugene, on which one or more buildings exist, and that has at least one associated stormwater service customer account.

Person responsible. The owner, agent, occupant, lessee, tenant, contract purchaser or other person having possession or control of the developed property.

Stormwater Service. The use of the city's stormwater system including, but not limited to, collection of stormwater discharged from property on which development exists and its deposit directly or indirectly into the city stormwater system. The terms "city stormwater system," "development," and "stormwater" have the meanings set forth in section 6.406 of this code.

Stormwater Service Customer. Any person who has a stormwater service account and is responsible for the payment of the charge for city stormwater service.

Total Square Footage. The cumulative total of square footage of the building (s), or portion(s) of the building(s), for which a stormwater service customer pays a stormwater service charge.

6.770 Fire Service Fee – Establishment and Obligation to Pay.

(1) A Fire Service Fee is hereby established. The obligation to pay the Fire Service Fee arises when the person responsible receives fire service benefits. It is presumed that all developed property receives fire service benefits.

(2) Unless another person responsible has agreed in writing to pay the Fire Service Fee and a copy of that written agreement is filed with the city, the person(s) paying stormwater service charges for the building(s), or portion(s) of building(s), associated with the stormwater service customer's account shall pay the Fire Service Fee.

(3) The Fire Service Fee shall be based on the total square footage of the building(s), or portion(s) of building(s), associated with the stormwater service customer's account and shall be set by the city manager using the procedures, criteria and limitations set out in section 2.020 of this code. The city manager shall review and may amend the Fire Service Fee on at least a biennial basis.

6.775 Fire Service Fee - Billing.

(1) Receipt of stormwater service will automatically initiate billing for the Fire Service Fee established by section 6.770 of this code.

(2) If the person responsible can demonstrate to the satisfaction of the city that the amount of the Fire Service Fee billed to the person responsible has been calculated based on an incorrect total square footage of the building(s), or portion(s) of building(s), associated with the stormwater service customer's account and the incorrect total square footage calculation has resulted in an overpayment by the person responsible, the Fire Service Fee billed to the person responsible shall be reduced, and the appropriate credit given (not to exceed 12 months of overpayment credit).

6.780 Fire Service Fee – Delinquencies.

Unless otherwise agreed to in writing by the city, the Fire Service Fee shall be billed monthly and if not paid within 10 days of the due date stated on the bill, the fee owed shall be deemed to be a delinquent fee. Delinquent fees may be recovered by the city using actions allowed by law, including city use of a private collection agency. Costs incurred by the city collecting delinquent fees can be recouped from the person responsible in accordance with the administrative fee order adopted by the city manager pursuant to section 2.020 of this code.

6.785 Fire Service Fee - Income-Based Bill Assistance.

A portion of the Fire Service Fee revenues shall be used to support an income-based Fire Service Fee bill assistance program. The qualifications and process for receiving Fire Service Fee bill-paying assistance shall be set by the city manager.

6.790 Fire Service Fee – Administrative Rules.

The city manager may adopt administrative rules pursuant to section 2.019 of this code in order to implement the provisions of sections 6.760 to 6.785.

Section 2. Fire Service Fee revenue shall be budgeted and accounted for in a separate fund.

Section 3. Notwithstanding Section 1 of this ordinance (providing that the Fire Service Fee shall be set by the city manager in accordance with section 2.020 of this code), the Fire Service Fee is initially established as follows:

Rate Categories Total Square Footage	Monthly Fire Service Fee Charge Per Stormwater Service Customer Account
50 – 750	\$3
751 – 1,500	\$6
1,501 – 2,500	\$10
2,501 – 3,500	\$15
3,501 – 5,000	\$21
5,001 – 10,000	\$38
10,001 – 15,000	\$63
15,001 – 30,000	\$113
30,001 – 50,000	\$200
50,001 – 75,000	\$313
75,001 – 100,000	\$438
100,001 – 150,000	\$626
150,001 – 200,000	\$876
200,001 – 300,000	\$1,252
>300,000	\$1,752

Amendments to this initially established Fire Service Fee may be made by the city manager in accordance with Section 1 of this ordinance.

Section 4. The obligation to pay the Fire Service Fee established by Section 1 of this ordinance shall not arise before July 1, 2025.

Section 5. The City Recorder, at the request of, or with the consent of the City Attorney, is authorized to administratively correct any reference errors contained herein, or in other provisions of the Eugene Code, 1971, to the provisions added, amended, or repealed herein.

Passed by the City Council this

___ day of _____, 2024

City Recorder

Approved by the Mayor this

___ day of _____, 2024

Mayor



Memorandum

Date: Wednesday, April 10, 2024

To: Revenue Advisors

From: Twylla Miller, CFO

Subject: Information Request

This memo contains a cumulative set of responses to questions received to date. The newest responses are listed first, followed by responses that were included in the previous memo dated February 7, 2024.

Provide more information about the homelessness and unhoused services the City is providing, and how the City is funding those services.

Attachments D and E have been compiled from the 2023-2025 Adopted Budget and summarize budgeted services and funding sources. Some services that were budgeted with one-time funds, such as many ARPA-funded services, are now being funded by other one-time sources, including State 'All In' funding. Such changes after budget publication are not uncommon as the City receives federal and/or state funding, and sources of funding for homelessness and unhoused services may continue to evolve throughout the remainder of the biennium. The City's Homelessness webpage (<https://www.eugene-or.gov/3470/Homelessness>) provides additional information on services and funding.

Provide a list of "land bank" sites available for affordable housing.

The City's Land Acquisition Program has been nationally recognized as a model for helping create quality, affordable homes in Eugene. Also known as the "Land Bank" program, the City of Eugene uses federal grants and other funds to purchase properties and prepare them for future affordable housing development. The acquisition process involves selection of an appropriate site, neighborhood outreach, environmental review and other due diligence activities, and a review by an Evaluation Committee. The City Council makes final decisions on land acquisition.

Land Acquisition Program overview:

<https://www.eugene-or.gov/1042/Affordable-Housing-Development-Incentive>

Specific sites currently being considered for development:

<https://www.eugene-or.gov/4898/Land-for-Affordable-Housing>

How does Eugene's budget and service level compare to other cities?

Staff have spent time analyzing publicly available data from other Oregon cities. Each jurisdiction is unique and provides a different set and varying level of services, has different revenue sources, and has different community attributes such as tax base, size of service areas, and types of service calls.

Additionally, each jurisdiction has a different financial structure which can also make apples to apples comparisons very difficult, without mapping like to like. Without further significant investment in staff

time to collaborate with each jurisdiction, it is not possible to develop a meaningful metric evaluation for the Revenue Advisors as part of this process. As the City continues with strategic budgeting and development of a long-term financial plan, evaluation of service levels and service delivery will continue to be part of the process and communicated in future cycles.

Provide more information about how the first responder fee works.

Currently, if the FRF fee is charged, it is for first response when a Fire Engine responds in an emergency for MVAs (Motor Vehicle Accidents), and for Fire Engine emergency response where the patient is a non-local taxpayer. This charge is not tied to an ambulance transport, but rather charged for the Fire Engine response to care/treatment for the patient. If no treatment is given this fee is not charged. For MVAs, the fee is billed to the patient's auto insurance.

This new revenue option is to *expand* this fee for any time a Fire Engine responds to a medical call or is dispatched for an ALS (advanced life support) call/emergency and treatment is provided. If the patient requires treatment, then the patient would be billed; if no treatment is required, then no fee is incurred or billed. The patient is ultimately responsible for paying the fee if it is not covered by insurance. If the patient is covered by Medicaid, the fee is written off and not billed to the patient; Medicaid does not cover this fee and so the patient cannot be billed for it.

Can the City administer an Admissions Tax on privately sponsored events held at publicly owned facilities? (i.e., music concerts at Lane County Fairgrounds/Event Center, non-University events at UO arenas)

The City cannot compel another government entity such as the University of Oregon (UO) or Lane County to collect or remit a tax on its behalf, nor can it impose a tax that burdens a government function or is imposed on events sponsored or conducted by the public entity. If the City were to enter into an Intergovernmental Agreement with the government entity(ies), then an admissions tax could be charged on all events under terms of the agreement regardless of the collecting entity.

However, absent an Intergovernmental Agreement, the City may be able to impose and collect a tax for events conducted on the university or county's property that are not sponsored by the county or UO, so long as the government entity is not responsible for collecting or remitting the tax. For example, if ticket sales are managed by a third party such as Ticketmaster, the City could tax those ticket sales collected by the third party.

If this revenue option is to be pursued further, more research would be needed, and an updated legal opinion obtained.

Does Lane County require a business license?

Lane County does not have a general business license program, but does have Environmental Health licensing and inspection requirements related to food, pools, and lodging. These businesses include restaurants, temporary restaurants (food booths), mobile units (food carts), pools, hotels, motels, organizational camps, and RV parks, among others. Inspections of these facilities are funded by license fees collected through the Environmental Health Program.

<u>Restaurant Licenses</u>	<u>Fee</u>
Full Service - 0 - 15 Seats	\$684.00
Full Service - 16-50 Seats	\$779.00
Full Service - 51-150 Seats	\$874.00
Full Service - Over 150 Seats	\$1,064.00
Mobile Units	\$310.00
Warehouse	\$285.00
Commissary	\$437.00
Tobacco Retailer	\$200.00

<u>Tourist & Travelers Licenses</u>	<u>Fee</u>
Motels - Up to 25 units	\$211.00
Motels - 26 - 50 units	\$284.00
Motels - 51 - 75 units	\$352.00
Motels - 76 - 100 units	\$420.00
Motels - 101 units and over	\$420.00 + \$3.00 per unit over 100
RV Parks - Up to 25 units	\$380.00 + \$0.53 per space
RV Parks - 26 - 50 units	\$475.00 + \$0.53 per space
RV Parks - 51 - 75 units	\$570.00 + \$0.42 per space
RV Parks - 76 - 100 units	\$665.00 + \$0.42 per space
RV Parks - 101 units and over	\$665.00 + \$3.75 per space over 100
RV Parks - Short Term Campground	\$285.00 + \$1.88 per space over 100
Bed & Breakfast	\$95.00
Hostel - 1 - 10 beds	\$143.00
Hostel - 11+ beds	\$143.00
Organizational Camps	\$570.00
Picnic Park	\$190.00
Public Swimming Pools, Spa Pools	\$409.00

A complete list of Health and Human Services fees can be found here:

https://www.lanecounty.org/government/county_departments/county_administration/operations/financial_services/lane_county_fees_and_charges

Are all affordable housing projects exempt from property taxes or do some pay?

The Low-Income Rental Housing Property Tax Exemption (LIRHPTE) provides a 20-year property tax exemption for Eugene rental housing or limited equity cooperatives that offer rents or monthly housing payments affordable to households earning up to 60% of the area median income based on household size. Not all affordable housing providers receive this property tax exemption, either because they receive a property tax exemption through another channel, do not meet LIRHPTE qualifications, or choose not to apply. LIRHPTE requires a 20-year commitment to meet affordability requirements and any action that constitutes termination before the 20-year exemption period is complete would require back taxes to be paid back to year 1. Affordable housing providers that do not qualify for other property exemptions and do not participate in LIRHPTE do pay property taxes.

More information about LIRHPTE can be found here: <https://www.eugene-or.gov/1401/LITE-LIRHPTE>

What is the tax burden of Eugene residents and businesses?

Taxes paid by residents and businesses vary widely based on a variety of factors which can't be easily quantified in an average burden. The following information is provided to give a sense of taxes levied by the City of Eugene and other taxing jurisdictions to Eugene residents and businesses:

Taxes paid to the City of Eugene include:

- Property Tax: Median assessed value home of \$246,107 in FY24 pays \$2,070 to the City of Eugene and the City's Urban Renewal Agency
- Community Safety Payroll Tax:
 - Employee Payroll Tax:
 - Minimum wage: exempt
 - Up to \$15 per hour: 0.3% of taxable wages

- More than \$15 per hour: 0.44% of taxable wages
- Employer Payroll Tax:
 - Public employers: exempt
 - Other employers: 0.21% of wages paid
 - Employers with 2 or less employees: 0.15% on first \$100,000 of wages paid
- Local Motor Vehicle Fuel Tax: \$0.05 per gallon
- Local Marijuana Tax: 3% of the retail purchase price (recreational use)
- Transient Lodging Tax: 4.5% of the amount charged for occupancy

Taxes paid by Eugene residents and businesses to other taxing jurisdictions include:

- Property Tax: Median assessed value home of \$246,107 in FY24 pays \$2,826 to schools (4J or Bethel K-12 School Districts, Lane Education Service District, Lane Community College), Lane County, and the Upper Willamette Soil & Water Conservation District
- Oregon Income Tax:
 - Individual Income Tax: 4.75% to 9.9% of taxable income
 - Corporate Income Tax: 6.6% to 7.6% of taxable income
 - Corporate Activity Tax: 0.57% of taxable commercial activity greater than \$1 million
- Paid Leave Oregon:
 - Employee: 0.6% of gross wages
 - Employer: 0.4% of gross wages
- Statewide Transit Employee Tax: 0.1% of taxable wages
- State 9-1-1 Emergency Communication Tax:
 - \$1.25 per month per telephone access line
 - \$1.25 per each retail transaction related to prepaid wireless products
- Lane Transit District Employer Payroll Tax:
 - Public and non-profit employers (excluding hospitals): exempt
 - Other employers: 0.79% of wages paid
- State Motor Vehicle Fuel Tax: \$0.40 per gallon
- State Marijuana Tax: 17% of the retail purchase price (recreational use)
- State Cigarette Tax: \$3.33 per pack
- State Wine, Cider, and Malt Beverage Privilege Tax:
 - \$2.60/barrel (31 gallons) for malt beverages and cider
 - \$0.65/gallon for wine + \$0.10/gallon for wine with greater than 14% alcohol + \$0.02/gallon (directed to Oregon Wine Board)
- State and County Transient Lodging Tax:
 - State: 1.5% of the amount charged for occupancy
 - County: 7% of the amount charged for occupancy

Provide more information about other cities that charge flat-rate franchise fees to universities.

Upon further research, no current information could be found for such fees in Salem. It is possible the franchise has expired.

Relevant City Ordinances for university franchises in Portland can be found at these links:

[Lewis & Clark College](#), [Oregon Health and Sciences University](#), and [Portland State University](#)

Here are some brief highlights about the fees:

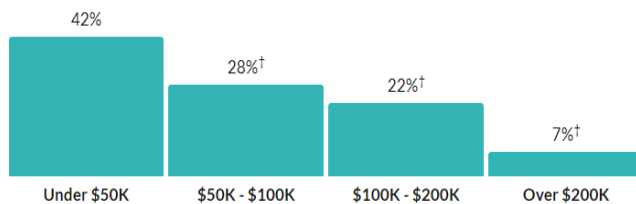
- PSU and L&C are considered Shared Telecommunications Service Providers: which is a telecommunications provider that provides telecommunications services to end users using equipment and facilities located inside the boundaries of a contiguous property.
- OHSU is categorized slightly differently, but granted a Franchise due to the District Utility Services (district heating and district cooling, electricity, water distribution, and non-potable water) that OHSU provided.

- The franchise grants the universities authority to: 1) construct, operate and maintain a Telecommunications System in the Streets; 2) construct, operate and maintain an Electrical System in, under, and over the surface of the City's Streets; and/or 3) District Heating and Cooling Systems in the Streets; or construct, operate, repair and maintain a District Utility System, with all necessary Facilities, located within the Streets.
- Each franchise has a ten-year term.
- Rates are set at the greater of the Minimum Annual Franchise Fee or a 'per-linear-trench-foot'; each rate is set to increase annually. The variable rates ranged from \$3.63-\$3.88/linear foot when each ordinance was enacted.
 - The 'per-linear-foot' rates increase annually by either a percentage equal to the change in the CPI during the time period immediately prior to the due date of the franchise fee payment (PSU & L&C), or by 3%/yr (OHSU).
- Each has a Minimum Annual Franchise Fee that started at \$20,000 in the first year (2012 for L&C, 2013 for PSU, and 2018 for OHSU)
 - Min. Annual Fees increase annually by either a percentage equal to the change in the CPI during the time period immediately prior to the due date of the franchise fee payment (PSU & L&C), or by \$1,000/yr (OHSU).

How many Eugene residents have an annual income of \$100,000 or more?

Approximately 29% of households (or 22,000) in 2022 earned over \$100,000.

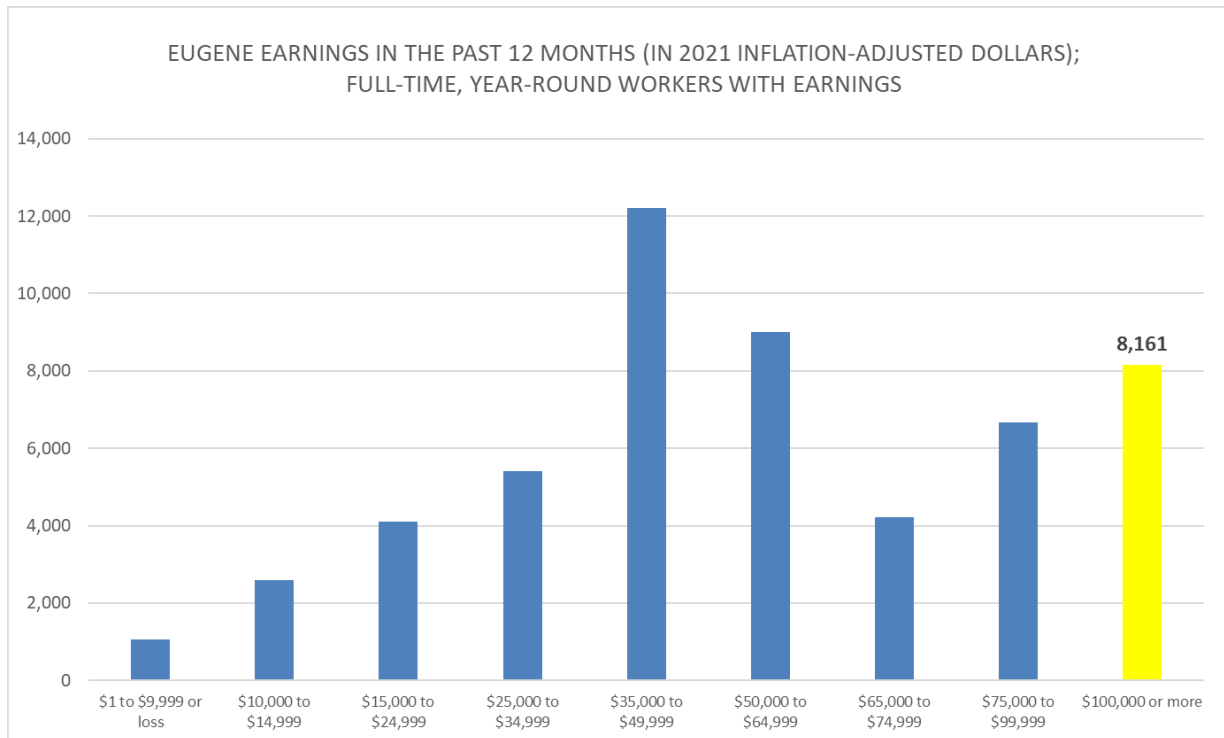
Household income



Household income (Table B19001) [View table](#)

Column	Eugene			
Under \$50K	42.5%	±3.9%	32,665	±3,233.7
\$50K - \$100K	27.9%†	±3.2%	21,477	±2,565.6
\$100K - \$200K	22.2%†	±2.4%	17,080	±1,957.6
Over \$200K	7.4%†	±1.1%	5,652	±880

According to 2021 Census data, approximately 15.7% of Eugene workers, or 8,161 individuals, earn over \$100,000 annually. See graph below.



What restrictions are placed on the use of revenue from Affordable Housing Bonds?

Measure 102 allows for bond proceeds to be used to finance capital costs of Affordable Housing, including land acquisition, provided that the jurisdiction provides annual audits of and public reporting on the expenditure of bond proceeds, and that the measure authorizing the bonds describes “affordable housing” for purposes of the measure. More details on this revenue source are included in Attachment C.

How big is the budget gap as a percentage of the General Fund operating budget?

The total General Fund (Main Subfund) adopted operating budget for the 2023-2025 biennium is almost \$363 million as broken out in the table below. When we talk about a budget gap or new revenue, those are typically annual figures. So, for example, a \$15 million budget gap or new revenue per year equates to \$30 million over a two-year biennium, which is about 8.3% of the operating budget.

Department	2023-2025 Adopted Budget (General Fund, Main Subfund)
Police	\$132,879,116
Fire and Emergency Medical Services	\$78,534,652
Central Services	\$55,917,237
Library, Recreation and Cultural Services	\$55,787,634
Planning and Development	\$24,063,238
Public Works	\$15,566,114
Total Operating Budget	\$362,747,991

What steps have already been taken to reduce General Fund costs in recent years?

The budgets over the last several years have included various General Fund cost reduction strategies. A brief summary is included below, and more information can be found in Attachment A and also in the General Fund Changes section of each year's adopted budget document.

- 2023-2025 Biennium (FY24/FY25): Structural gap strategies of \$24.8 million in the General Fund over the biennium, with an additional assumption of \$8.3 million of new annual revenue starting in the second year.
- FY23: No General Fund reductions in order to hold steady while planning for future reductions and changes in the budget process. Urgent needs were addressed using an infusion of federal and state recovery funds.
- FY22: General Fund department reduction strategies of \$4.6 million to balance financial needs and provide capacity for targeted investments.
- FY21: Ongoing reduction of \$750,000 in the General Fund, evenly distributed across all departments, to provide stability for response to current and future economic impacts of the pandemic.
- FY20: Several ongoing financial stability strategies to save \$1.5 million in annual operating costs and mitigate uncertainty in the out years of the General Fund forecast.

How much more would it cost for the City to administer a service fee than utilizing EWEB?

Vendor	Average Annual Admin Costs	Admin Costs as % of Gross Revenue	Costs Compared to EWEB Billing
EWEB	\$650,000	9%	
MUNIREvs	\$1,700,000	16%	+ \$1,050,000
COE/other 3rd Party	\$1,500,000	13%	+ \$850,000

The MUNIREvs option is a high-level estimate of the costs to administer the service fee in-house using the MUNIREvs system. Funds would be needed for system setup and administration along with 2 additional staff for payment processing, customer service, and collection. More analysis would be needed to refine the estimate.

The 3rd party option is a high-level estimate of the costs to administer the service fee by contracting out collection and administration to a 3rd party vendor. It is assumed 2 additional staff would be needed for customer service and program management. More analysis would be needed to refine the estimate and determine if a vendor or other government agency could act as the City's agent.

What services were cut when the City service fee Measure 20-211 was defeated in May 2013?

In light of the failed ballot measure, the FY14 Proposed Budget included \$5.3 million of General Fund reductions that would have impacted or eliminated some services. Following the election, the Budget Committee grappled with the \$5.3 million budget gap. During the subsequent committee meetings, community members advocated to maintain services at their current level. After reviewing the proposed budget and considering public comment, the Budget Committee and City Council recommended fully funding the proposed service reductions in FY14 through the use of \$1.1 million in estimated savings from PERS legislation and \$4.2 million from the Reserve for Revenue Shortfall (RRSF).

The General Fund gap then shrunk to \$2.5 million in FY15 due to State Legislature PERS reform, renegotiation of an existing City/EWEB agreement, and slightly-better-than-anticipated property tax revenues. The FY15 Adopted Budget addressed this gap through one-time funding from the RRSF and ongoing reduction strategies of more than \$1.9 million as broken out in the table below.

Ongoing Reductions	FTE	Amount
Downtown Library Reduction in Hours	4.45	\$344,000
Community Events Transfer to Cultural Services Fund	0	\$50,000
Recreation Services Fee Increase and Service Reductions	0	\$200,000
Transfer Stormwater Services to Stormwater Fund	0*	\$605,000
Central Services Travel, Memberships & Miscellaneous	0	\$95,000
Equity, Human Rights, Neighborhoods & Sustainability	3.0	\$350,000
Parks Maintenance	2.0	\$300,000
Total	9.45	\$1,944,000

What impact would we see on G.O. Bonds if our Moody's rating dropped?

A downgrade in the City's credit rating from Aa1 to A would result in higher borrowing costs, meaning the interest rates the City would have to pay on G.O. Bonds would increase if the City's rating decreased. Current bond indexes reflect a 30-basis point spread between AA+ rated and A rated Oregon bonds. So, a downgrade from Aa1 to A would result in a marginal increase to total debt service for a 20-year bond—approximately \$500,000 more over the life of the bond. Since an A rating is still considered investment grade, such a downgrade would not have significant cost impact to the City. However, further downgrades that put the City's credit rating below investment grade (Ba, B, Caa, etc.) would have a larger impact on borrowing costs. A 100-basis point (1%) change in interest rates would cost the City an additional \$1,700,000 in interest payments on a 20-year bond.

Changes to the City's debt outlook can also increase interest rates. Moody's has described the City's rating outlook as Stable, but a Negative outlook could also increase interest rates by another 30 basis points, even if the City's credit rating remains at Aa1.

Recently Implemented General Fund Budget Strategies

- 2023-2025 Adopted Biennial Budget
<https://city-eugene-or-budget-book.cleargov.com/10210/introduction/general-fund-changes>

Ongoing Funding	FTE ¹	2023-2025 Biennium ²
Central Services		
Reductions:		
Municipal Court ³	(1.30)	(1,816,000)
City Manager's Office	(0.50)	(526,000)
City Attorney's Office ³	(0.50)	(455,000)
Facilities	(1.00)	(391,000)
Employee Resource Center ³	0.00	(330,000)
Central Services Administration	0.00	(290,000)
Finance Office	(1.00)	(236,000)
City Prosecutor Office	(0.50)	(169,000)
Other Strategies:		
Finance Revenue ⁴	0.00	(482,000)
Municipal Court Revenue ⁴	0.00	(194,000)
Subtotal	(4.80)	(4,889,000)
Fire and Emergency Medical Services		
Fire Engine Funding Realignment	(7.00)	(3,100,000)
Library, Recreation and Cultural Services		
Reductions:		
Library ³	(9.20)	(4,000,000)
Recreation	(2.90)	(1,657,000)
Other Strategies:		
Increase Recreation Fees and Programming ⁴	0.00	(638,000)
Resolve Program ³	(1.00)	(315,000)
Subtotal	(13.10)	(6,610,000)
Planning and Development		
Reductions:		
Building Permit Services ³	(0.60)	(190,000)
Department Materials and Services	0.00	(40,000)
Other Strategies:		
Fee Increases ^{3,4}	0.00	(600,000)
Subtotal	(0.60)	(830,000)
Police		
Reductions:		
Vacancy Savings	0.00	(2,112,000)
Operations	(2.00)	(560,000)
Records	(2.00)	(461,000)
911 Communications	(1.00)	(280,000)
Animal Welfare	(1.00)	(259,000)
Department Materials and Services	0.00	(13,000)
Subtotal	(6.00)	(3,685,000)
Public Works		
Reductions:		
Park and Natural Areas	0.00	(222,000)
Other Strategies:		
Park Operations Realignment ³	(4.00)	(1,100,000)
Parks Long-Range Planning ³	(0.25)	(100,000)
Increase Park Rental Fees ⁴	0.00	(26,000)
Subtotal	(4.25)	(1,448,000)
Departmental Subtotal	(35.75)	(20,562,000)
Non-Departmental		
New Revenue Strategies ⁴	0.00	(8,270,000)
Subtotal	0.00	(8,270,000)
One-Time Funding		
Internal Service Fund Rate Reductions	0.00	(2,175,000)
Department Vacancy Savings ³	0.00	(2,000,000)
Personnel Funding Realignment	0.00	(80,000)
Subtotal	0.00	(4,255,000)
Total General Fund Structural Gap Strategies	(35.75)	(33,087,000)

Central ServicesReductions:

- **Municipal Court:** Reduces the division budget by 1.3 FTE and \$1,816,000 in the biennium by:
 - Reducing the division's materials and services budget by \$486,000.
 - Maximizing Community Court resources for a savings of \$484,000. Removing the geographical boundaries for Community Court allows more individuals to opt into Community Court, diverting them from the traditional criminal justice system process.
 - Implementing changes with the jail beds contract with Lane County for a savings of \$300,000; this strategy will be implemented beginning in FY25.
 - Reducing 1.0 FTE and \$190,000 of associated costs for a Court Operation Specialist position.
 - Reducing the budget for contracted services for an Associate Judge for a savings of \$170,000.
 - Reducing 0.3 FTE and \$124,000 of associated costs for a Court Operations Supervisor. This FTE will be funded by the Parking Fund (520). This position supports parking operations by providing customer service specifically related to parking citations. See the Other Funds Budget Changes page for more information.
 - Implementing operational efficiencies for savings of \$62,000.

More detail on these reductions can be found in the [City Focus page Gap Strategies: Municipal Court Budget Changes](#).
- **City Manager's Office (CMO):** Reduces the division budget by 0.5 FTE and \$526,000 in the biennium by:
 - Reducing 0.5 FTE and \$246,000 in the Office of Equity and Community Engagement; this includes 0.5 FTE and \$137,000 reduction for an Equity and Access Analyst position, a \$60,000 reduction in the budget for Neighborhood Associations' printing and mailing, and a \$49,000 reduction in Neighborhood Association matching grants. See the [City Focus page Gap Strategies: Office of Equity and Community Engagement](#) for more information on these reductions.
 - Reducing division materials and services budget by \$140,000.
 - Reducing funding to the Sister Cities Program by \$50,000. See the [City Focus page Gap Strategies: Sister Cities](#) for more information on these reductions
 - Reducing materials and services budget by \$50,000 and shifting Mayor and Council travel and conference expenditures from the CMO to the council contingency allocation.
 - Holding all City Council meetings virtually on Wednesday and producing digital-only packets for a combined savings of \$40,000.
- **City Attorney's Office:** Reduces the division budget by 0.5 FTE and \$455,000 in the biennium by:
 - Reducing the use of outside legal counsel for a savings of \$300,000.
 - Moving 0.5 FTE and \$141,000 in associated costs for a Paralegal position from the General Fund to the Risk and Benefits Fund (620). See the [Other Funds Budget Changes](#) page for more information.
 - Reducing the division's materials and services budget by \$14,000.
- **Facilities:** Reduces the division budget by 1.0 FTE and \$391,000 in the biennium by:
 - Moving 1.0 FTE and \$221,000 in associated costs for Courier/Mail Clerk position from the General Fund to the Facilities Services Fund (615).
 - Reducing 1.0 FTE and \$170,000 of associated costs for a Building Maintenance Worker.
- **Employee Resource Center (ERC):** Reduces the division budget by \$330,000 in lease costs for the biennium. ERC offices will move to City-owned facilities. An additional \$622,000 is also reduced in the Risk and Benefits Fund (620) as part of ERC reduction strategies. See the [Other Funds Budget Changes](#) page for more information.
- **Central Services Administration:** Reduces the Administration division budget by \$290,000 in the biennium by:
 - Reducing personnel budget by \$220,000.
 - Reducing the Spay and Neuter Clinic's contracted veterinary services budget for a savings of \$70,000.
- **Finance Office:** Reduces the division budget by 1.0 FTE and \$236,000 by:

- Eliminating a Senior Accountant position and contracting with a private firm to meet accounting and reporting requirements for a savings of \$200,000.
- Discontinuing the use of the Socrata Open Budget tool for a savings of \$26,000. This eliminates duplication of dynamic budget detail with the implementation of a digital budget book beginning in FY22.
- Reducing the number of printed checks and implementing Automatic Clearing House transactions and e-payables for a savings of \$6,000.
- Discontinuing printing financial documents through an outside service for a savings of \$4,000. Documents include the Proposed and Adopted Budgets, the Capital Improvement Program, and the Annual Comprehensive Financial Report.
- *City Prosecutor's Office:* Reduces the division budget by 0.5 FTE and \$169,000 in the biennium by:
 - Reducing 0.5 FTE and \$105,000 in associated costs for a Court Operation Specialist position.
 - Reducing the division's materials and services budget by \$64,000.

Other Strategies:

- *Finance Revenue:* Increases \$482,000 of revenue in the Finance division by:
 - Implementing e-payables for invoice payment to generate \$250,000 of new revenue through a bank rebate program.
 - Adding a new merchant service fee of 3% on credit card transactions to generate \$182,000.
 - Implementing a new franchise fee with Emerald People's Utility District to generate \$50,000 of new revenue.
- *Municipal Court Revenue:* Increases \$194,000 of revenue in Municipal Court by:
 - Changing the Violation Bureau Reduction Schedule to generate \$108,000 in new revenue.
 - Reducing the Driving Under the Influence of Intoxicants diversion fee waivers by implementing a need-based waiver process to generate \$70,000.
 - Implementing a fee for certain compliance dismissals to generate \$16,000 in new revenue.

Fire and Emergency Medical Services:

Reductions:

- *Fire Engine Funding Realignment:* Reduces the Fire and Emergency Medical Services General Fund budget by 7.0 FTE Firefighter positions and \$3,100,000 of associated costs in the biennium. During their meeting on May 24, the Budget Committee voted to recommend the City Council use of \$3,411,000 million in CSPT funds and repurpose \$901,000 in General Fund dollars to fund the fire engine. The General Fund dollars were originally proposed for a Community Response Unit Squad. See the [Other Funds Budget Changes](#) page in the Budget Overview section and the Community Safety Payroll Tax page in the Funds section for more information.

Library, Recreation and Cultural Services

Reductions:

- *Library:* Reduces the division budget by 9.2 FTE and \$4,000,000 for the biennium by:
 - Reducing 9.2 FTE and \$2,132,000 in personnel costs. This includes 3.2 FTE Circulation Library Assistants, 3.0 FTE Outreach Library Assistants, and 3.0 FTE Adult Librarians.
 - Reducing General Fund materials and services budget by \$1,868,000; \$700,000 of this reduction will be funded through the Library Local Option Levy Fund (111) using existing reserves one-time for this biennium. See [Other Funds Budget Changes](#) for more information.

See the [City Focus page Gap Strategies: Library Services Budget Reduction](#) for more information.

- *Recreation:* Reduces the division budget 2.9 FTE and \$1,657,000 for the biennium by:
 - Reducing the extra help budget by \$1,095,000. Extra help is used to account for the temporary staffing needs outside of regular budgeted positions.
 - Reducing positions and personnel by 2.9 FTE and \$546,000. This includes 1.2 FTE Recreation Activity Coordinators, 1.0 FTE Recreation Program Supervisor, and 0.7 FTE Recreation Activity Lead.
 - Reducing materials and services budget by \$16,000.

See the [City Focus page Gap Strategies: Recreation Services Budget Reduction](#) for more information.

Other Strategies:

- *Increase Recreation Fees and Programming:* To generate \$638,000 of new revenue.
- *Resolve Program:* Move funding the Resolve Program ongoing from the General Fund to the CSPT fund. This includes 1.0 FTE and \$315,000 of associated costs. The Resolve program is a restorative justice program that will be expanded under the umbrella of the Youth Empowerment Program and allows youth who have committed non-violent crimes an opportunity to repair harm. See the [Other Funds Budget Changes](#) page and the Community Safety Payroll Tax Fund page for more information.

Planning and DevelopmentReductions:

- *Building Permit Services:* Reduces 0.10 FTE for a Building Permit Services Inspection Services Manager and transitions 0.50 FTE Associate Planner and \$190,000 of associated costs to the Housing Programs and Construction Fund (150) for a Building Permit Services Reduction Strategy. See [Other Funds Budget Changes](#) for more information.
- *Materials and Services:* Reduces the department materials and services budget by \$40,000.

Other Strategies:

- *Fee Increases:* Increases \$600,000 in fee revenue by:
 - *New Public Passenger Vehicle Fee:* Implements a fee on taxi and rideshare transactions to generate \$500,000 in new revenue.
 - *Increase Land Use Fees:* Increases land use fees to generate \$50,000 in new revenue.
 - *Increase Local Building Permit Fees:* Reduces \$50,000 of materials and services expenses in the General Fund. This reduction is supported by increased revenue and expense budget in the Housing Programs and Construction Fund (150) for development permits and plan review. See the [Other Funds Budget Changes](#) page for more information.

PoliceReductions:

- *Vacancy Savings:* Implements a vacancy savings strategy for a savings of \$2,112,000 in the biennium. This reduction is in addition to the cross-departmental one-time reduction of \$2 million described later in this section.
- *Operations:* Reduces 2.0 FTE and \$560,000 in the Operations Support Administration and Crime Analysis Units, eliminating two vacant positions.
- *Records:* Reduces 2.0 FTE Records Specialist positions and \$461,000 of associated costs from the Records Unit.
- *911 Communications:* Reduces 1.0 FTE for a 911 Communications Specialist and \$280,000 of associated costs from the division.
- *Animal Welfare:* Reduces 1.0 FTE and \$259,000 of associated costs for an Animal Welfare Officer. The 2023-2025 Proposed Budget originally included a reduction of \$659,000 for the Animal Sheltering and Adoption Services contract. During their meeting on May 24, the Budget Committee voted to recommend the City Council replace \$400,000 for this contract one-time by shifting the same amount for the Mental Health Services investment one-time to the Community Safety Payroll Tax Fund. See the [City Focus page Gap Strategies: Reduction to Animal Welfare Program](#) for more information.
- *Department Materials and Services:* Reduces \$13,000 for materials and services.

Public WorksReductions:

- *Park and Natural Areas:* Reduces \$222,000 for seasonal help and contractual services related to parks and natural areas maintenance and parks safety.

Other Strategies:

- *Parks Operations Realignment:* Transfers 4.0 FTE and \$1,100,000 to the Parks and Recreation Local Option Levy Fund (112). This change shifts levy-eligible costs to the Parks and Recreation Local Option Levy while maintaining the same service level in parks. Additional realignment will transfer \$1,100,000 from the Parks and Recreation Local Option Levy Fund (112) to the Stormwater Fund (535), resulting in a zero net impact to the Levy Fund. See Other Funds Budget Changes for additional information.
- *Parks Long-Range Planning:* Transfers 0.25 FTE and \$100,000 to the Professional Services Fund (630) as a service realignment between these two funds. See the [Other Funds Budget Changes](#) page for more information.
- *Park Rental Fee Increase:* Increases park rental costs to generate \$26,000 of new revenue.

Non-Departmental:

- *New Revenue Strategies:* Increases revenue in FY25 by \$8,270,000 as a placeholder revenue strategy. This amount of to-be-identified revenues represents the gap between ongoing General Fund services and the resources to support them in the biennium. If new revenue is not implemented, additional service reductions will be required in the second year of the biennium.

- FY23 Adopted Budget (no reductions)
<https://city-eugene-or-budget-book.cleargov.com/5347/introduction/general-fund-changes>
- FY22 Adopted Budget
<https://city-eugene-or-budget-book.cleargov.com/2897/introduction/general-fund-changes>

		FTE	Amount
Central Services			
Administration Personnel	OG	0.00	(216,000)
Information Services Vacancy	1X	0.00	(165,000)
Facilities Project Manager Vacancy ¹	1X	0.00	(81,000)
Spay and Neuter Clinic Materials & Services	1X	0.00	(77,000)
Municipal Court Materials & Services	1X	0.00	(76,000)
Information Services Contractual Services	OG	0.00	(50,000)
Finance Contractual Services	OG	0.00	(40,000)
Administration Contractual Services	OG	0.00	(20,000)
City Manager's Office Materials and Services	1X	0.00	(20,000)
Fire and Emergency Medical Services			
Station 2 Fire Engine Reduction in Service	2X	0.00	(1,000,000)
Library, Recreation and Cultural Services			
Library: Materials Budget Transfer to Library Levy ¹	1X	0.00	(266,000)
Library: Materials and Services and Publications	OG	0.00	(200,000)
Recreation: Sheldon Pool Vacancies	1X	0.00	(93,106)
Recreation: Administration Personnel	OG	0.00	(59,542)
Recreation: Youth and Family Vacancy	OG	(0.70)	(44,386)
Library: Materials and Services and Publications	1X	0.00	(37,894)
Recreation: Aquatics Transfer Equipment Replacement Funds to Parks and Recreation Bond ¹	1X	0.00	(20,000)
Recreation: Athletics Position Reduction	OG	(0.20)	(15,958)
Administration: Materials and Services	OG	0.00	(14,114)
Planning and Development			
Planning Personnel Reduction	OG	(1.00)	(133,000)
Permit Information Center Personnel Reallocation	1X	0.00	(51,400)
Pause Contract Services	1X	0.00	(35,000)
Temporarily Reduce Business Outreach	1X	0.00	(21,600)
Department Materials and Services	1X	0.00	(10,000)
Police			
Personnel Savings	1X	0.00	(1,424,311)
Materials and Services	1X	0.00	(234,000)
Materials and Services	OG	0.00	(11,689)
Public Works			
Parks and Open Space Vacancies	1X	0.00	(118,000)
Parks and Open Space Vacancy	OG	(0.50)	(61,700)
Parks and Open Space Mowing and Vegetation Contract	OG	0.00	(15,000)
Total General Fund Budget Strategies		(2.40)	(\$4,611,700)

Central Services: Reduces personnel services costs and utilizes vacancy savings in the Administration (\$216,000), Information Services (\$165,000) and Facilities (\$81,000) divisions. Central Services also reduced its materials and services budget for the Spay and Neuter clinic (\$77,000), Municipal Court (\$76,000), and City Manager's Office (\$20,000). Contractual services budgets for the Information Services (\$50,000), Finance (\$40,000), and Administration (\$20,000) divisions are also reduced.

Fire and Emergency Medical Services: Reduces personnel services costs in FY22 and FY23 by \$1,000,000 in each year. This budget strategy takes one fire engine out of 24-hour service at Station 2. Station 2 was chosen as: (1) the station is in a central location, so if aid is needed from another station, there are multiple responses that could occur; and (2) this is one of the two stations that have more than one piece of fire equipment, so while service would be reduced, it would not be eliminated as it would be in most other stations. In choosing this station, the equity impacts of the decision were considered, and it was concluded that Station 2 provides the most equitable solution for the community. During their May 26 meeting, the Budget Committee recommended to the City Council to make the highest priority for funding the restoration of the cuts to the Eugene Fire Station 2 from the American Rescue Plan Act funding. See the City Focus: Evolving Emergency Medical Response section for more information.

Library, Recreation and Cultural Services (LRCS): Transitions \$266,000 of the Library materials budget from the General Fund to the Library Local Option Levy. Purchases for physical Library items and materials and services are reduced by \$237,894. With the transition to more resources available online, this will have a limited service impact to the public. Recreation will utilize personnel services savings from the Sheldon Pool (\$93,106) during its closure through FY22. Recreation Administration will utilize vacancy savings (\$59,542). The Youth and Family Recreation Service Area will reduce a 0.7 FTE position that is currently vacant (\$44,386). The duties of this position will be moved from Petersen Barn Community Center to the Amazon Community Center and the service will be redesigned. Recreation will also move \$20,000 budgeted for Equipment Replacement match funds to the Parks and Recreation Bond budget and reduce an Athletics position from 1.0 FTE to 0.8 FTE (\$15,958). LRCS Administration reduced its materials and services budget by \$14,114.

Planning and Development: Reduces 1.0 FTE Planner position and \$133,000 of associated costs in the Planning division as a part of the FY22 General Fund budget strategies. The reduction of this FTE results in a 50% reduction in the Planning division's Urban Design team. This will impact the City's ability to provide design support for Planning's projects, design outreach, assistance, and review for public and private projects. Permit and Information Center (PIC) staff costs will temporarily shift to Special Revenue funds for \$51,400 in General Fund savings. The workload for the PIC group is variable and Planning and Development predicts minor impact to services. The department also plans to temporarily pause some contract services impacted by the pandemic (\$35,000), reduce additional hours for a business outreach position (\$21,600), and reduce its materials budget by \$10,000.

Police: Reduces personnel services budget by \$1,424,311 by utilizing vacancy savings for both nonsworn and sworn positions in the Patrol, 911 Communications, Operations Support, and Investigations divisions. Holding vacant positions open reduces the number of staff available for Police services. Police also reduced Police also reduced its materials and services budget for travel, training, uniforms, gear, and equipment by \$245,689.

Public Works: Reduces personnel services costs by keeping open two vacant positions in the Parks and Open Space division (\$118,000) and eliminating 0.5 FTE of a vacant position (\$61,700). Parks and Open space will also eliminate the existing mowing and vegetation control contract (\$15,000).

- FY21 Adopted Budget (page21)

<https://www.eugene-or.gov/DocumentCenter/View/58715/FY21-Adopted-Budget-PDF>

Ongoing Funding Changes	FTE	Amount
Recreation Programming Expansion (revenue-backed)	0.00	105,000
Hendricks Park Maintenance Community Partnership (revenue-backed) ¹	0.40	42,000
Central Lane Communications Center Staff Alignment ¹	(1.65)	(300,000)
General Fund Reduction	0.00	(750,000)
Total	(1.25)	(\$903,000)

- FY20 Adopted Budget (page 26-27)

<https://www.eugene-or.gov/DocumentCenter/View/47638/FY20-Adopted-Budget>

Financial Stability Strategy	FTE	Amount
Internal Service Fund Rate Charges	0.00	(\$445,000)
Pension Bond Rate Reduction	0.00	(335,000)
Airport Staff Funding Change	0.00	(300,000)
Central Services Allocation Change	0.00	(215,000)
Community Events Funding Change	0.00	(105,000)
Solid Waste and Recycling Fund Transfer	0.00	(100,000)
Total	0.00	(\$1,500,000)

Financial Management Goals and Policies

Financial Management

It is the responsibility of City staff, in particular the Finance Division, to monitor the City's financial status. Revenues and expenditures are monitored continually to determine whether resources are materializing as projected and to ensure that expenditures do not exceed allowable limits. Supplemental budgets are designed to facilitate the review and adjustment process necessary to ensure expenditures do not exceed legal spending limits.

City staff take an active role in investing available cash balances. The City has an investment policy that is designed to ensure that the public's monies are invested in a manner that is safe, secure and available when they are needed, yet at the same time also yield market rates of return.

Debt Management

The City issues both short-term and long-term debt. Short-term notes, or a line of credit, are issued for construction-period financing for some capital improvements. The notes are repaid from the sale of long-term bonds or from property tax levies for general obligation bonds. The City does not borrow on a short-term basis to support ongoing operations. The Non-Departmental Debt Service Section and the Financial Summaries Section provide further details regarding the City's outstanding debt.

Policy Direction

The Financial Management Goals and Policies for the City of Eugene provide the framework and direction for financial planning and decision-making by the City Council, City Boards, Commissions and Committees, and City staff. They are designed to ensure the financial integrity of the City and a service delivery system that addresses the needs and desires of Eugene's citizens, and that policies are periodically updated to reflect changes in Council policy, legal and professional requirements, and changes in accepted industry practices. The City Council adopted the Financial Management Goals and Policies on April 8, 1996. Minor edits have occurred since its initial adoption. These include approval of the Debt Issuance Guidelines on May 14, 2007, and the Unappropriated Ending Fund Balance Policy (B.7.) in July 2007.

Prudent management of Eugene's financial resources allows for the continued ability to provide municipal services, both operating services and infrastructure maintenance and enhancement. The management of municipal resources is complex. Competent financial management is needed to make effective and efficient use of City resources and ensure the security of City assets. An important process for ensuring that financial management is both consistent and rational is through the adoption of financial management goals and policies.

NOTE: If the City Council chooses to deviate from any policy, it will propose at one meeting and adopt at a subsequent meeting a motion waiving the particular policy in question related to a specific issue and stating the reason for the waiver. Any waiver will be communicated to the Budget Committee with appropriate background materials. This process was adopted by the City Council on April 8, 1996.

A. Resource Planning and Allocation Policies

Policy A.1: City Council Goals and Policies

The City budget will support City Council goals and policies. Council-adopted long-range plans and service needs of the community.

Policy A.2: Reporting and Control

The City will maintain financial systems which will develop budgets, provide control, and report revenues and expenditures at the line-item detail.

Policy A.3: Service Budgeting

The City will budget and report actual expenditures by service, as well as by fund and organizational unit.

Policy A.4: Service Priorities

Operating and Capital budgets which reflect Council-adopted service levels, will be prepared by the City Manager and reviewed by the Budget Committee consistent with the following municipal service priorities:

- *Service Level 1:* Preserve the public safety system, which includes police, fire and emergency services, Municipal Court, and the Intergovernmental Human Services program.
- *Service Level 2:* Maintain and replace the City's fixed assets, which include equipment, infrastructure, and facilities so as to optimize their life.
- *Service Level 3:* Maintain and enhance efficiency of the administrative support and community planning systems in order to provide efficient and effective business management service and orderly community growth.
- *Service Level 4:* Provide affordable housing, specialized services for the less-advantaged population, land use permits, and cultural, educational, and recreational services.
- *Service Level 5:* Address the balance of municipal services when required for the preservation of health, safety or quality of life in the community, or community demand for incremental services.



Policy A.5: Operating and Capital Budgets

The relationship between the Operating and Capital budgets will be explicitly recognized and incorporated into the budget process. Funding for the Operating and Capital budgets shall be sufficient to provide for operating services and maintenance or enhancement of fixed assets needed to support City services.

Policy A.6: Revenue and Expenditure Projections

Revenues, operating and capital expenditures, and debt service will be projected each year for at least the succeeding six years.

Policy A.7: New Program Funding

Prior to authorizing funds for a new program, Council will receive an estimate of fiscal impact from the City Manager.

B. Accounting and Financial Practices Policies**Policy B.1: Accounting and Financial Reporting System**

The City will maintain an accounting and financial reporting system that allows reporting in conformance with Generally Accepted Accounting Principles (GAAP) and Oregon Local Budget Law and will issue an Annual Comprehensive Financial Report (ACFR) each fiscal year.

Policy B.2: Fund Management

The City will manage its funds as independent financial entities in accordance with legal, administrative, and Generally Accepted Accounting Principles (GAAP) and will ensure that funds are not co-mingled.

Policy B.3: Cost Allocation Plan

The City will annually prepare an internal Cost Allocation Plan (CAP). The CAP's purpose is to determine the cost of providing central business management services, or indirect costs, to the City's various funds. These indirect costs will be recovered from Non-General funds through the Central Services Allocation (CSA). This practice ensures the cost of General Fund central business management services are paid by Non-General funds receiving those services.

Policy B.4: Enterprise Funds

Whenever financially feasible, business-type activities which receive their funding principally through user charges will be established as Enterprise Funds if doing so will facilitate rate-setting for cost recovery and provide information to determine the efficiency and effectiveness of operations.

Policy B.5: Contingency Funds

Each fund, as appropriate, will maintain a contingency account to meet unanticipated requirements during the budget year.

Policy B.6: Cash Balance and Financing

Each fund will maintain an adequate cash balance, borrow internally from another City fund, or as a last resort, borrow externally to provide for cash flow requirements.

Policy B.7: Unappropriated Ending Fund Balance

In order to maintain a prudent level of reserves in the General Fund and any local option levy funds, the target amount of Unappropriated Ending Fund Balance (UEFB) to be budgeted shall be at least two months of operating expenses (excluding reserves and contingency).

Policy B.8: Replacement Accounts

The City will develop and fund replacement accounts for the City's fixed assets.

Policy B.9: Non-Dedicated Revenues

With the exception of grants or earmarked donations, the City will not normally earmark revenue for specific public purposes in general service funds such as the General Fund.

Policy B.10: Reserve Accounts, Non-Departmental

Non-Departmental Reserve accounts will be used for non-departmental resources designated for specific purposes. Appropriation by City Council is required prior to expenditure of funds.

Policy B.11: Marginal Beginning Working Capital

The highest priorities for use of Marginal Beginning Working Capital (difference between Actual Ending Working Capital in the prior year and Budgeted Beginning Working Capital in the current year) are (not in priority order): General Capital Projects Fund; Unappropriated Ending Fund Balance (up to target amount as defined in Policy B.7); General Fund Contingency.



C. Revenue and Collection Policies**Policy C.1: Revenue Base**

The City will work to diversify the supporting revenue base in the General Fund.

Policy C.2: Cost Recovery – Fee Supported Services

The City Council will establish cost recovery policies for fee-supported services which consider the relative public/private benefits received from the services being provided and/or the desirability of providing access to services for specialized populations. These policies will determine the percent range of full service costs to be recovered through fees. The level of cost recovery will be routinely adjusted to ensure that rates are current, equitable, competitive, and cover the percentage of the total cost deemed appropriate.

Policy C.3: Serial Tax Levies

To the maximum extent possible, serial tax levies will be used only for time-limited operating services or for capital improvements subject to the rate limitation for non-school governments.

Policy C.4: Dedicated Revenue – Capital Projects

To the maximum extent possible, the City will secure a dedicated revenue source to fund general and storm sewer capital projects.

Policy C.5: Foreclosure on Delinquent Accounts

Properties foreclosed under the Assessment Program, and other programs which use foreclosure as a collection device, such as the Systems Development Charges Program, will be managed and disposed of in such a manner so as to attempt to reimburse the program for all direct and indirect costs incurred, and so as not to disrupt the private real estate marketplace.

Policy C.6: Non-Recurring Revenue

Except for local option levies approved by the voters, the City will use non-recurring revenue on limited duration services, capital projects, equipment requirements, or services that can be terminated without significant disruption to the community or City organization.

D. Capital Improvements Policies**Policy D.1: Capital Improvement Program**

The City will plan for capital improvements over a multi-year period. The Capital Improvements Program (CIP) will directly relate to the long-range plans and policies of the City. Operating funds to maintain capital improvements and to fund additional staff and service needs will be estimated and identified prior to making the decision to undertake specific capital improvements.

Policy D.2: Revenue Bonds – Capital Projects

Whenever a service is an enterprise or utility-based operation, and where the rate payer directly benefits, the City will work to finance capital improvements by using self-supporting revenue bonds, which could be General Obligation (G.O.) backed.

Policy D.3: General Obligation Bonds – Capital Projects

Use of General Obligation (G.O.) bonds will be limited to major capital construction or improvements as defined in ORS 310.140 in support of general municipal services.

Policy D.4: Assessments Bonds – Capital Projects

Financing of infrastructure improvements through use of assessment bonds will be limited to those projects where the required assessed value-to-assessment ratio is met and to the extent the City's financial position permits the use of this financing device.

Policy D.5: City's Physical Assets

To maintain the City's physical assets, a current inventory of all the City's physical assets, their condition, and maintenance costs will be maintained.

Policy D.6: Sinking Funds

Council will make a specific determination whether to establish a replacement reserve sinking fund when creating an asset with a value in excess of \$1 million and a useful life in excess of 10 years.

E. Debt and Investment Management Policies**Policy E.1: Bond Rating**

The City will seek to maintain, and if possible, improve its current Aa1 bond rating so its borrowing costs are minimized, and its access to credit is preserved.

Policy E.2: Debt Issuance Guidelines

The City will have a specific set of debt issuance guidelines consistent with federal, state, and local laws and policies.



Policy E.3: Investments

When making investments, the City will follow state law and local investment guidelines and shall abide by the following criteria in priority order:

- Preservation of capital
- Maintenance of a liquid position
- Maximum yield

F. Organizational Policies**Policy F.1: Organizational Structure Reviews**

The City Manager will review the organizational structure at frequent intervals to ensure that it is responsive to current conditions and minimizes service duplication in the organization and with other local government jurisdictions.

Policy F.2: City Employment Force Funding

The City will provide adequate funding to stabilize the City employment force to minimize uncertainty about the continuity of the service delivery system.

Policy F.3: Staffing Levels

The City will match job classifications and number of positions to the service delivery system and will communicate service and staff adjustments to the public and parties affected by changes.

Policy F.4: Service Levels and Performance Standards

The City Council will adopt service levels and performance standards which reflect community expectations and requirements set by other levels of government. The City is committed to examining how it provides services so that service levels and performance standards are met, or exceeded, at the least cost to the public.

Policy F.5: Market-Based Employee Compensation

Consistent with available resources, employee compensation will be market-based, comparable to public and private sector compensation paid in the relevant recruiting area.

Policy F.6: Evaluation of Service Delivery System

The City will routinely evaluate both its administrative and direct service delivery systems, according to established efficiency and effectiveness criteria, to determine whether a service should be provided by the City, or by agreement with another provider, or eliminated due to changes in community requirements.

Policy F.7: Intergovernmental Contracts

The City will evaluate its use of intergovernmental service contracts to prevent duplication of services in overlapping jurisdictions and to ensure an effective and efficient service delivery system to the community.

Policy F.8: Multi-Agency Service Reviews

The City will participate in multi-agency reviews (including local government, public utilities, school districts, and not-for-profit agencies) to evaluate and change service systems to ensure optimal use of public funds.

G. Other Policies**Policy G.1: Compliance with Laws and Standards**

The City will comply with mandatory federal, state, and local laws and regulations, and, when appropriate, will comply with industry and professional requirements or standards.

Policy G.2: Budget Committee

A Budget Committee will be appointed in conformance with ORS 294.335 and Eugene Code 2.013. Lay members of the Budget Committee serve for terms of three years. The Budget Committee's chief purpose is to review the City Manager's Proposed Budget and prepare a recommendation for Council consideration. The Budget Committee may consider and develop recommendations on other financial issues at the direction of City Council.

Policy G.3: Supplemental Budgets

After adoption of the City's budget, the Council will process supplemental budgets in compliance with ORS 294.480 as needed to keep the budget reflective of the current service environment and to ensure that the appropriations are as current as possible.



Policy G.4: Related Entities

Entities established or sanctioned by the City Council, for which the City is deemed to be 'financially accountable,' will comply with the Eugene Code and City Council-adopted policies and procedures and will be accountable for operational and financial compliance and reporting standards as established by the Council or its designee.

Debt Issuance Guidelines

(Revisions approved by City Council on May 14, 2007)

The following debt issuance guidelines apply to debt issued by the City of Eugene and the Eugene Urban Renewal Agency.

Credit Worthiness

1. The City will seek to maintain and, when feasible, improve its credit rating so its borrowing costs are minimized, and its access to credit is preserved and enhanced.
2. The City will maintain good communications about its financial condition with credit rating agencies and the credit market.
3. The City will follow a policy of full disclosure that meets or exceeds the disclosure guidelines developed by the Government Finance Officers Association and the Governmental Accounting Standards Board.

Purposes for Borrowing

1. The City will not fund current operations from externally borrowed funds, except to meet short-term cash flow requirements.
2. The City may borrow on a short-term basis for capital improvements in anticipation of issuing long-term debt or for cash flow purposes during a construction project.
3. The City will confine long-term borrowing to capital improvements or projects that cannot be fully funded from current revenues.
4. The City will encourage the use of pay-as-you-go financing for capital improvements when feasible and affordable.
5. Assessment bonds may be issued for local improvements in accordance with the City's assessment policies.
6. The City may refund existing debt according to the policies set out under "Refunding Debt" section below.
7. The City may act as a conduit issuer according to the policies set out under "Conduit Financings" section below.

Refunding Debt

1. Borrowing externally to fund the unfunded accrued liability of the Public Employees Retirement System (PERS) is considered refunding of an existing liability to PERS.
2. The City will issue advance refunding bonds (as defined by federal tax law) when advantageous, legally permissible, prudent, and when the net present value savings is a minimum of three percent of the refunding amount, as required by state law.
3. The City will issue current refunding bonds (as defined by federal tax law) when advantageous, legally permissible, prudent, and when the net present value savings exceed \$100,000.
4. Refundings may also be undertaken for other reasons when legally permissible, prudent, and when in the best interests of the City.

Security for Debt Issues

1. Approval to use the general obligation pledge will be sought from voters only for projects that cannot be self-supporting and that provide a general benefit to City residents.
2. The City's full faith and credit (i.e., the General Fund) may be pledged as a primary or secondary source of repayment of long-term debt obligations, when it is determined that this pledge is in the best interests of the City. Debt secured by the City's full faith and credit should be supported by predictable revenues. In addition, the City may require administrative measures designed to protect the City's General Fund, such as internal rate covenants and reserves. These internal administrative measures will not be pledged to bondholders.
3. Enterprise funds and other revenue-backed bond issues will maintain the highest level of debt service coverage ratios and reserves as possible, balanced against the cost of such measures, the need to preserve equity, and a desire to maintain affordability in user fees.
4. Credit enhancement should be considered for debt issues where the cost of the enhancement is expected to be less than the savings in interest over the life of the issue.
5. Prior to issuing Bond Anticipation Notes, the City will have secured authority for the permanent bond financing that will be used to repay the notes.

Financing Methods

1. The City will analyze the various financing methods available for any proposed borrowing and choose the method that is most cost-effective, that is appropriate from a risk perspective, and that is legally and administratively feasible. Financing methods examined could include, but are not limited to, general obligation bonds, full faith and credit securities, revenue bonds, notes, lines of credit, commercial paper, lease or lease purchase transactions, grants, federal or state loans, intergovernmental agreements, or partnerships with the private sector.
2. Lease purchase debt, including certificates of participation, will be considered as an alternative financing method for capital projects or long-term vendor leases when cost-effective and when the City does not want to seek the General Obligation pledge from voters.



Administration of City Debt

1. The City will consider affordability prior to entering into any new borrowing program. The debt ratio guidelines contained in this policy define the affordable level of debt for the City.
2. When the City issues long-term debt, it will repay the debt within a period not to exceed the useful life of the improvements or equipment.
3. The City will repay debt rapidly to recapture its credit capacity for future use and to minimize interest costs. For major capital projects, repayment on such debt will not exceed 21 years. Assessment debt will mature over a 10-year period. Debt issued to fund a pension obligation may be for a longer period of time to match the amortization schedule used by PERS in determining the City's annual payment obligation.
4. Revenues dedicated to make bond payments are to be budgeted for debt service payments before they are appropriated for any other purpose.
5. All voter-approved general obligation debt will be sold through competitive bids. Exceptions may be made for refunding bond issues or where the City is issuing bonds with different security pledges at the same time as the general obligation debt. Non-general obligation debt may be sold on a negotiated basis if the City determines that it offers significant advantages in marketing the issue.
6. Private placement of debt may be appropriate under certain circumstances. The costs of private placement of debt will be compared to market financing before recommending this method.

Conduit Financings

1. Conduit financings are financings that the City provides for the benefit of non-governmental entities to allow those non-governmental entities to obtain low cost, tax-exempt financing. Conduit financings are not secured by any revenues or assets of the City except revenues and assets provided by the non-governmental entities that benefit from the conduit financings. The United States Internal Revenue Code substantially limits the ability of the City to provide conduit financing; conduit financing is only available for small manufacturing facilities, facilities used by qualified 501(c)(3) organizations, certain kinds of low-income housing projects, and other projects that can be financed with "qualified bonds" as defined in the Internal Revenue Code.
2. Recognizing that the City is able to issue debt for broad purposes, it may be appropriate to enter into a conduit financing on behalf of another party when the City Council determines that the proposed project will provide a general benefit to City residents and/or the City economy.
3. Conduit financing will be considered only when a project is consistent with the City's overall service and policy objectives.
4. The City should not incur any moral or financial obligation under a conduit borrowing.
5. The City will only consider conduit financing that will insulate the City from any credit risk.
6. Any financing issued through the City must qualify for an investment grade rating by one of the nationally recognized statistical rating agencies or provide alternative credit enhancement from a third-party satisfactory to the City or a corporate guaranty if the corporation carries an investment grade rating.
7. All expenses related to conduit financing will be borne by the third-party applicant for whom the debt is being issued.
8. The City will establish review procedures of the requesting party for projects, including adherence to public contracting requirements, development of a financial feasibility study of the project, and submission of annual financial statements to ensure the ability to repay the debt.

Key Debt Ratios

The City's ability to issue general obligation debt is limited by state statutes to 3% of real market value. This level of outstanding debt would be financially burdensome and not considered a prudent amount of debt by credit analysts and bond investors. There are several key debt ratios that investors and financial analysts use when reviewing a city's credit worthiness. The City of Eugene has established this set of debt ratio guidelines to be used as a measure of the affordability of a new debt program. These guidelines are periodically reviewed by the Investment Advisory Board, and are listed below.

1. Net direct debt as a percentage of real market value shall be a maximum of 1.0%.
2. A minimum of 50% of net direct debt shall be retired within 10 years.
3. Maximum annual debt service on all General Fund-backed debt shall be limited to 10% of General Fund expenditures in the year in which the debt is issued. Of this amount, long-term debt that has a primary pledge of General Fund resources shall be no more than 5% of General Fund expenditures.

The following definitions apply to the City's debt ratio guidelines:

- o **Net direct debt** includes all debt that is repaid from taxes (excluding URA tax increment revenues), such as General Obligation bonds and bonds backed by the City's full faith and credit pledge. Debt secured solely by revenues and Urban Renewal Agency debt are excluded from the City's net direct debt.
- o Debt that includes a General Obligation or full faith and credit pledge may be excluded from the calculation of net direct debt as **self-supporting debt**, where it can be demonstrated that there are other non-tax revenues available that are sufficient to make debt service payments.
- o **Pension obligation debt** will be excluded from the City's calculation of net direct debt in order to provide a debt statement comparable to other jurisdictions. This debt does not represent a new obligation of the City; rather, it represents replacement of an existing obligation that the City had in the form of an unfunded pension obligation that had previously been paid in installments to PERS.

- **Short-term debt** and leases that are subject to appropriation are not included in the statement of gross direct debt or net direct debt.
- The definition of **net direct debt** may change as the revenues supporting a debt issue change, or as new types of debt are added to the City's debt position. In categorizing debt on the statement of net direct debt, the City will attempt to mirror the calculation prepared by the bond rating agencies that rate the City's debt.
- **General Fund-backed debt** is debt that has a primary or secondary security pledge from the City's General Fund, such as limited tax assessment bonds, Library Full Faith and Credit Obligations, Broadway Place Limited Tax Bonds, and Atrium Full Faith and Credit Obligations. Voter-approved General Obligation bonds and the pension obligation bonds are excluded from the definition of General Fund debt.
- The **General Fund expenditures** used for the purpose of measuring debt service to expenditures will be those in the main General Fund, excluding any subfunds.
- **Extraordinarily high debt service** on a bond issue in the first or last year (such as a long first interest payment or a balloon payment at the end) shall not be subject to the debt service to expenditures policy.



Priority Based Budgeting

In the spring of 2022, the General Fund forecast indicated a significant gap in funding in the 2023-2025 biennium and beyond. As one approach to solving the deficit, City Manager Sarah Medary introduced Priority Based Budgeting (PBB). PBB is a process through which the budget is developed to align with the needs of the community and the priorities of City Council.

The City uses an incremental budget process, where each year departments start with a General Fund baseline budget, which is adjusted up or down by small percentages, but the majority of the funding stays consistent from year to year. This approach limits the ability to be strategic in how budgets are built long-term and does not address the need to realign services as the community's needs and priorities change.

The City is implementing PBB in phases. The goal for the first phase (implementation) was to answer the questions "what do we do?" and "how much does it cost to do it?" With those questions answered, the organization would be better able to:

- Have a full and complete picture of the services provided.
- Be more engaging, informative, and transparent about how funds are allocated and communicated with the community and organization.
- Create a framework for making better-informed financial and budget decisions.
- Prepare to address changing community needs and priorities more strategically and solve for now and later.
- Shift the organization from viewing budgets by department siloes to viewing budgets programmatically.

Program Inventory

In order to answer the question, "what do we do as an organization", departments created a list of all the services that the city provides to the community and internally to the organization. This process was identified as "Program Inventory". Each service is considered a program, and programs were identified as either "community" (service delivered to the community) or "governance" (service delivered within the organization). The goal of this process was to clearly state what services the City provides, both internally and externally. The organization underwent two rounds of program inventory which resulted in 205 programs, 73 of which were identified as "governance" and 132 as "community." In the summer and fall of 2023 the organization went through a program evaluation with department executives, and a Program Assessment and Reduction Options process (PARO) with program leads, which resulted in department-requested changes to program structure, naming, and/or descriptions. The majority of those changes occurred in Fire and Library, Recreation, & Cultural Services (LRCS), as both departments reorganized their program structure, and also included some program consolidation within Central Services. The current program inventory includes 164 programs, 57 of which are identified as "governance" and 107 as "community".

Cost Allocation

With a list of services/programs in hand, the next phase was to answer the question, "how much does it cost the city to deliver those services"? During this phase of "Cost Allocation", the 2023-2025 Proposed Biennial Budget data set was used to allocate costs to each program by personnel, materials/services, and revenue and was included as part of the 2023-2025 Adopted Budget Document. Updated costing will be included in the 2025-2027 Proposed Budget.

Looking Ahead

With each biennium, work will continue through refining and adjusting the inventory and cost allocations as community needs and Council priorities change. As the City looks ahead to future budgets, the inventory and evaluation phases will become more refined to aid in budget decisions that align with the organization's Strategic Plan, and to provide greater transparency to the community and decision makers.

Included in this section is the current list of the City's program inventory and costing information organized in two categories: Community Programs and Governance Programs.

Community Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
EPD	911 Communications	911 Emergency Dispatch and Communications services, including Emergency Communications, and Public Safety Answering Point Operations. This program generates cost recovery through the 911 Phone Tax and fire dispatch fees from smaller districts in the County, and is mandated through ORS Chapter 190 and defined by ORS 403(100).	25,293,000	16,970,000	67%	8,900,000
LRCS	Adaptive Recreation	Support health, wellness, and social connection, and provide a culture of belonging for children, teens, and adults with disabilities through community based recreational, social, and educational programs. Provide a connection point through services, communication, and outreach for this population.	2,365,000	2,227,000	94%	205,000
PDD	Affordable Housing	Administer federal, state, and local program funds to increase the supply of Affordable Housing for low and moderate income community members in Eugene and to help maintain and rehabilitate existing Affordable Housing stock while affirmatively furthering fair housing. This program is fundamental to supporting the Housing Implementation Pipeline (HIP) and funding includes Community Development Block Grant, the HUD HOME programs, the local Affordable Housing Trust Fund, and other local resources.	25,008,000	1,391,000	6%	17,393,000
Fire	Aircraft Rescue and Firefighting	Aircraft emergency service response at the airport, as required by the Federal Aviation Association.	3,406,000	21,000	1%	-
Fire - Police	Alternative Response	Provide behavior response services to support EMS Operations, CAHOOTS Behavioral Services, and Mental Health Services, and to review call response by category and resources.	2,820,000	2,420,000	86%	-
Fire	Ambulance Billing	Review patient care reports for accuracy and submit bills for ambulance services to various entities for payment.	1,080,000	72,000	7%	29,423,000
EPD	Animal Welfare	Provide animal welfare enforcement, and funding for animal adoption and sheltering services.	2,205,000	2,205,000	100%	500,000
CS	Appeals from Municipal Court	Legal representation of the City in appeals cases from Municipal Court that were filed in Circuit Court.	139,000	28,000	20%	-
LRCS	Aquatics	Provide life-long preventative water safety skills, health, wellness, and fitness through fun and high-quality aquatic services and learn-to swim programs. Create community connection and belonging through a shared gathering place.	10,479,000	8,997,000	86%	2,884,000
LRCS	Athletics	Create health, fitness, and wellness opportunities, and provide community connection by offering sports leagues and athletics field rentals for adults. Coordinate, collaborate, and communicate with school districts and youth sports organizations to meet community needs associated with multiple year-round team sports.	1,775,000	1,728,000	97%	766,000
PDD	Business Licensing	Provide specialty business licensing and registration, and provide local government recommendations for required industries: public passenger vehicle companies, payday lenders, seating in the public right-of-way, short-term rentals, first-aid/medical transport companies, limousine services, and liquor licenses.	654,000	483,000	74%	778,000
PW	Capital Improvement	Develop prioritization criteria for capital improvement projects, and rank, review, and document selected projects. The Capital Improvement Program is a collaboration between divisions to develop ideas for future projects, determine project scope, manage project design, advertise and award a construction contract, and manage the construction process through the warranty phase. This program includes ADA compliance, design standards, permitting, and regulations associated with capital improvements and includes development of the Capital Improvement Program (CIP) which includes Airport, Facilities, Parks and Open Spaces, Transportation, Stormwater, and Wastewater services areas. This program includes the planning, design, and construction of the CIP projects.	27,390,000	646,000	2%	27,023,000

Community Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
PDD - PW	Code Compliance	Triage and respond to resident complaints arising from City code in the areas of Nuisance, Dangerous Buildings, Obnoxious Vegetation, and Solid Waste.	3,498,000	1,262,000	36%	542,000
PDD	Commercial Property Lease Management	Coordinate contracted property management services, facility maintenance and repair, major system work, and tenant improvements for commercial tenants in City facilities.	1,743,000	70,000	4%	3,235,000
PDD	Community and Comprehensive Planning	Develop and maintain the Envision Eugene Comprehensive Plan as a foundation for land use policy in the city. Maintain local elements of regional plans such as the Metro Plan and Public Facilities and Services Plan and coordinate with partner agencies on planning issues. Develop Community Planning tools and resources such as design guides, pre-approved plans, and engagement tools for city-wide use or as needed for areas across the City.	2,537,000	2,475,000	98%	-
LRCS	Community and Cultural Affairs	Provide responsible and catalytic leadership to cultivate a livable, viable, and equitable community through community engagement, service contracts, grants, events, and public policy. Facilitate the Eugene Special Events Team and provide leadership in economic development via cultural sector initiatives.	1,700,000	828,000	49%	-
CS	Community Court	Coordinate and manage cases for Community Court proceedings.	2,482,000	149,000	6%	-
CS	Community Safety Payroll Tax	Manage dedicated Community Safety Payroll Tax program funds, coordinate dedicated program advisory board, public engagement and communication, and track and report program outcomes.	675,000		0%	-
PW	Developed Park Maintenance	Maintain and manage landscaping and turf, recreational assets, hardscapes, and furnishings in the developed parks to keep all assets safe, clean, and functional. Landscaping and turf services include turf care, mowing, pruning, irrigation inspection, and hazard abatement. Recreational asset management services include playground maintenance, safety inspections, and sports court/field maintenance. Hardscape and furnishing services include repair, care and cleaning of playgrounds, signs and furnishings, restrooms, trash, and hard surfaces.	9,960,000	2,516,000	25%	320,000
PDD	Development Inspections	Provide site and building inspections per state and local code.	7,118,000	172,000	2%	9,868,000
PDD - PW	Development Permits and Plan Review	Review and issue permits for buildings and development per state and local code.	14,116,000	199,000	1%	9,047,000
CS	Diversion/Probation Monitoring	Monitor all probation terms. Monitor terms of diversion of criminal cases defendants participating in a supervised performance program prior to adjudication.	407,000	289,000	71%	-
LRCS	Downtown Pavilion	Manage and program the Farmers Market Pavilion, support the Downtown Activity Zone permit program, and consult on downtown event planning.	1,191,000	608,000	51%	-
PDD	Downtown/Urban Development	Manage and support ongoing investment in Downtown Eugene and contribute to cross-departmental efforts to create a safe, inviting, and vibrant place at the heart of our community.	10,304,000	2,750,000	27%	2,617,000
CS - PW	Emergency Management	Prepare for, protect from, mitigate, respond to, and recover from a disaster or incident. Train, prepare, and respond to large-scale emergency incidents in the community, such as natural and human-caused disasters, weather-related incidents, and large fires. Program services include facilitating access to resources for the organization and community, and community outreach to increase awareness.	1,919,000	46,000	2%	7,754,000
Fire	Emergency Medical Services	Medical Service supports first response, including ambulance response, and includes staff who manage the EMS programs: Deputy Chief of Medical Services, Battalion Chief of EMS, EMS Program Coordinator, Quality Assurance Coordinator (QA/QI), EMS Shift Coordinators (EMSSC) and supervising physician.	13,388,000	2,297,000	17%	-

Community Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
CS	Equity and Engagement Consulting	Consult on equity and engagement policies and procedures as requested by Council or staff. Support and provide training on equity and engagement processes to increase capacity and coordination for equity and engagement work organization-wide. Consult on policy and procedures for language inclusivity and accessibility for community engagement, guidance on translation/interpretation, and training for engagement with non-English speakers. Program includes maintenance of Spanish-language web pages and coordination of news-media productions.	2,708,000	2,708,000	100%	-
PW	EUG Airfield	The Airfield is comprised of those areas on the Airport that provide for the landing, takeoff, taxiing, parking, servicing, ground handling, or other operations of aircraft, as well as the facilities for the support of air navigation and flight activity requirements. The Airfield includes all runways, taxiways, aircraft parking apron, aviation and other easements, approach and runway protection zones, safety and infield areas, together with all associated landing and navigational aids, landing area buffer requirements and all noise mitigation facilities or costs, and other airport support facilities (air traffic control tower, airport operations and maintenance buildings, ARFF facility, airport police, etc.) and land areas at the Airport required by or related to aircraft operations. Maintain and operate all areas and facilities not directly related to aviation purposes, including commercial buildings, land used for farming, and various other ground leases.	8,438,000	-	0%	6,835,000
PW	EUG Airport Terminal	Maintain and operate services at the Airport terminal, including passenger facilities, and facilities belonging to operation of the airport terminal.	12,579,000	149,000	1%	15,734,000
PW	EUG General Aviation and Air Cargo	Maintain and operate areas and facilities related to general aviation, including general aviation terminal and fixed base operator facilities, fueling facilities and hangars. Maintain areas and facilities related to air cargo transportation, including the aircraft parking area.	1,314,000	-	0%	1,379,000
PW	EUG Ground Transportation and Parking	Maintain and operate all public and employee parking facilities and areas, including roadways, taxi and limousine waiting areas, and rental car facilities.	3,885,000	-	0%	18,262,000
Fire	Fire Code Enforcement	Enforce fire codes through inspection of facilities and the field, including high-hazard facilities and high-occupancy safety development.	1,787,000	1,397,000	78%	211,000
Fire	Fire Hydrant	Inspect and test fire hydrants to verify that they are working properly. Perform repairs and replacements as needed.	676,000	657,000	97%	-
Fire	Fire Incident Prevention and Mitigation	Engage with the community in nonemergency settings to provide prevention, preparedness and safety awareness, and education through presentations, workshops, tours, visits and community events.	429,000	70,000	16%	-
Fire	Fire Investigations	Investigate fire origin and cause, and assist law enforcement with criminal investigation.	1,054,000	1,021,000	97%	138,000
Fire	Fire Plan Review	Review commercial construction plans for proper fire safety features.	1,001,000	53,000	5%	1,108,000
Fire	Fire Response	Suppress and extinguish fires to protect lives, prevent the destruction of property and environment, and provide on-scene incident management, including special teams.	60,115,000	54,855,000	91%	4,600,000
CS	General Case Processing	Coordinate and manage cases for traditional court proceedings.	7,384,000	6,130,000	83%	2,801,000
PW	Geographic Information Systems	Maintain Geographic Information Systems and provide support to the organization and community.	3,701,000	320,000	9%	2,821,000
PW	Graffiti and Illicit Activity in Right-of-Way	Respond to service requests where debris creates a public safety and health hazard due to illegal dumping and debris associated with homelessness. Hundreds of tons/yards are collected annually by Public Works staff. Graffiti removal restores signs and other public infrastructure in the right of way so that it communicates clearly without obstruction.	1,165,000	-	0%	846,000

Community Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
PDD	Growth Management	Perform assessment and inventory work related to the size and composition of the City. Program includes urban reserves, the urban growth boundary, the Buildable Lands Inventory, and all required growth monitoring.	1,075,000	1,002,000	93%	-
Fire	Hazmat Response	Respond to hazardous material incidents and provide mitigation services for accidental chemical release.	806,000	806,000	100%	64,000
PDD - CS	Homeless Services	Supporting the provision of shelter to people experiencing homelessness through direct contracts with service providers for Safe Sleep Sites, Rest-Stops, Micro-sites and Car-Camping operations as well as financial contributions to contracts held by Lane County for operations at Dawn-to-Dawn and the River Avenue Navigation Center. In addition to financial support, staff provide coordination on maintenance, performance monitoring, continuous improvement processes and access to land. Provide policy research, intergovernmental and regional collaboration, and development of pilot programs to improve the overarching homeless service system.	5,391,000	1,990,000	37%	-
CS	Jail Management	Manage all in custody matters, jail and transport court proceedings, cases, jail beds, and coordination with Oregon State Hospital.	4,245,000	2,264,000	53%	-
PDD	Job Creation and Economic Prosperity	Provide outreach and support to the business community, including review and implementation of the enterprise zone, loan programs tied to job growth and business development, and direct business outreach and coordination.	4,281,000	1,413,000	33%	1,671,000
PW	Land Acquisition	This program supports public works and other city departments by providing technical expertise needed for real property acquisition. Additionally, the program manages the transfers, annexation and interagency jurisdictional transfers of public property and right of way.	791,000	152,000	19%	-
PDD	Land Use Application	Administer the City's land use code to implement land use policies according to our adopted local plans and statutory requirements. Most of this work is mandated under state law and involves the review and processing of land use code requirements. In this role, Land Use Planning staff also provide pre-development assistance such as project consultations with property owners and developers or their professional representatives, respond to general inquiries related to land use and public testimony on specific land use applications under review. This program also includes Historic Preservation and staffing of Eugene's Historic Review Board as well as formal decision-making processes for land use decisions including Hearings Official, Planning Commission and City Council depending on the application type.	4,259,000	3,777,000	89%	536,000
PDD	Land Use Code Improvement	Review and implement State and locally directed updates to Eugene's land use code. This program area includes a variety of mandated land use code amendments directed by legislative action at the State-level, as well as through Council direction and also initiated by partner agencies and other internal departments/divisions. Recent examples include code amendments to establish Clear & Objective Standards for Housing, Commercial Setbacks, HB 2001 & Middle Housing, Climate Friendly & Equitable Communities Parking Reforms, and Willamette Greenway Permits.	894,000	849,000	95%	-
LRCS	Library Community Enrichment	Free library events and activities that are diverse and culturally authentic experiences for all ages such as storytimes, job search assistance, book groups, author talks, informational booths at festivals, concerts, and the summer reading program.	13,600,000	10,030,000	74%	643,000
LRCS	Library Public Spaces for All	Eugene Public Library locations offer a place for everyone to connect with free internet, learn new things with reference staff assistance, as well as read or just enjoy the library public space that is accessible without barriers regardless of origin, age, background, or views.	4,996,000	3,703,000	74%	137,000

Community Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
LRCS	Library Resource Access for All	Selecting and preparing physical and digital library materials that are accurate, responsive to community demand, equitable, and have inclusive representation. These resources should be available for people to borrow and/or access remotely.	14,256,000	10,857,000	76%	515,000
LRCS	Live Arts and Entertainment Venues	Operate, program, and steward the Hult Center for the Performing Arts and Cuthbert Amphitheater. Programming includes facility operations and services, marketing, education, rentals, community access, and engagement.	21,573,000	197,000	1%	14,688,000
PDD	Market Rate and Moderate Income Housing	Provide incentives and processes focused on increasing the supply of both market-rate and moderate-income housing in Eugene. The Multi-Unit Property Tax Exemption, Downtown and Riverfront Urban Renewal Districts, and the Housing Implementation Pipeline all work to identify and address inventory considerations for this housing type.	1,043,000	807,000	77%	689,000
CS	Mental Health/Specialty Dockets	Coordinate and manage cases for Mental Health Court, 370 Program, and Problem-Solving Docket.	762,000	114,000	15%	-
PW	Natural Areas Maintenance	Maintain the City's natural areas and assess, plan, and implement discrete projects to protect, enhance, and restore habitat that supports critical ecological functions across the City, while prioritizing public safety and compatible public access. Natural habitats include upland forest, prairies, wetlands, and riparian shrub and forest.	6,390,000	-	0%	-
PW	Natural Stormwater Systems	Manage over 4,000 acres of natural area land, including roadside ditches, waterways, natural streams, and wetlands. These areas are managed with goals of balancing conveyance, run-off, flood storage capacity, water quality, habitat, and public access.	1,530,000	124,000	8%	1,660,000
PW	Park Safety	Address public safety issues to create a welcoming, inclusive, and safe park and natural area experience through communication of rules, monitoring and cleaning of illicit activity, responding to violations, conducting graffiti abatement, working with concerned citizens, and maintaining vegetative areas for vision clearance and code compliance on city-owned property, and wildfire risk mitigation. Program services also include after-hours and emergency response for parks and right-of-way public safety emergencies.	3,677,000	1,205,000	33%	-
PDD	Parking and Curbside	Enforce and respond to complaints, and gain compliance for code violations in the public way.	8,977,000	3,046,000	34%	9,019,000
CS - PDD	Parking Case Processing	Coordinate and manage all parking proceedings and parking cases.	914,000	83,000	9%	1,861,000
PDD	Parking Structure	Manage and maintain the City's parking structures and surface lots, including security services, revenue generation, and capital improvement/repairs, to align with downtown business and residential community.	6,959,000	238,000	3%	4,190,000
PW	Parks Engagement and Stewardship	Facilitate volunteer work across parks and natural areas so the community can help care for, steward, and enhance the system. Increase local food access through six community gardens. Manage park rentals and replace and add new assets through memorialization of park furnishings. Work with local nonprofits to raise funds for park projects. Manage all park signage. Educate the community about park projects and programs and create ways for community to engage with the City.	1,511,000	389,000	26%	224,000
PW	Parks Long-Range Planning	Plan and develop policy and master plans for park assets and resources to adjust to the dynamic needs of the community and environment.	1,025,000	395,000	39%	89,000
EPD	Police Investigations	Investigation services led by special investigation units: Violent Crimes Unit, Property Unit, Financial and Arson Crimes Unit, Special Investigations Unit, Forensic Evidence Unit, and Evidence Control Unit.	23,275,000	22,870,000	98%	22,000
EPD	Police Operations Support	Support for Police operations via the Community Service Team, Community Engagement Team, Court Liaison/Bailiffs, Volunteers in Policing Program, and the Crime Analysis Team.	13,857,000	5,711,000	41%	-

Community Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
EPD	Police Patrol	Emergency response services, including Patrol Operations, Explosive Disposal Unit, Street Crimes Unit, Traffic Safety Unit, K-9 Unit, SWAT Team, Crisis Negotiation Team, Youth Resource Officers, and Airport and Parks Police personnel.	82,552,000	64,581,000	78%	1,316,000
EPD	Police Records	Provide police record-keeping services, documentation, process public records requests, and provide front desk customer service to the public.	7,836,000	7,334,000	94%	70,000
EPD	Police Training	Provide police-specific training.	3,553,000	3,551,000	100%	-
CS	Policy Research, Strategic Planning, and Performance	Develop and manage city-wide strategic plan, related public engagement including community survey, and reporting processes. Create, track, and report on program performance measures. Manage Priority-based Budgeting process. Policy research and program development for new initiatives in response to council direction and community need. Program includes partnerships with external entities.	374,000	374,000	100%	-
PW	Privately Engineered Public Improvement (PEPI)	Review, approve, and inspect PEPI projects. PEPI projects are projects where a private entity is required to construct public improvements as part of their development, which, upon completion, are then turned over to the City for ownership and maintenance. They must be constructed according to City standards.	3,204,000	1,000	0%	810,000
CS	Probation and Diversion	Coordinate and manage all probations and diversions.	303,000	156,000	51%	-
CS	Prosecution Services at Municipal Specialty Courts	Mental Health Court, Problem Solving Court, 370 Court, Community Court. Review charges earmarked for specialty dockets, prepare for and appear at specialty docket.	361,000	169,000	47%	-
CS	Prosecutorial Intake, Review, Arraignments, and Trial Ready Status	Compile reports, support issued charges with probable cause, review with an officer, and file with the court. Negotiate charged cases and appear on behalf of the City at trial ready status and initial arraignments. Court appearance preparation and any additional follow up as required. Resolve a majority of criminal cases prior to trial through the arraignment/TSR process. Prepare and execute contested trials at Eugene Municipal Courts, including motion practice. Produce discovery requests for defense attorneys and defendants. Provide legal representation of City in contested tow hearings, park exclusions, and violations with defense representation.	2,292,000	1,315,000	57%	-
LRCS	Public Art	Increase value to cultural, aesthetic and economic vitality via partnerships and visual art initiatives. Program is responsible for Eugene's Percent for Art Ordinance and Municipal code sections 2.638 through 2.648.	1,605,000	239,000	15%	-
CS - PW	Public Information, Media and Community Relations	Produce proactive communication to residents, businesses, partners, elected officials and other stakeholders, such as press releases, videos, social media, news stories and annual reports. Program includes maintenance and development of city website, coordination and response to media requests and public inquiries, creation of public engagement tools to collect community feedback, and coordination of responses to/from Mayor, City Council and community members. Program also provides communication and event support for grand openings, open houses, ground breakings, ceremonial events, and other special events.	1,224,000	1,161,000	95%	-
PW	Public Right-of-Way Surface Cleaning	Sweep approximately 30k lane miles annually, collect leaves annually, clean bike paths, pickup dead animals, and remove sediment, debris, and other pollutants from streets and bike paths to improve water quality and assist with flood control. Plan and contract the distribution of portable restroom and handwashing station locations around the city for use by unhoused individuals.	8,698,000	260,000	3%	11,208,000

Community Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
PDD	Recycling, Organics, and Landfill Diversion	Develop and manage activities intended reduce the amount of wasted created and diversion of recoverable and organic material from landfill in compliance with annual ODEQ requirements. Program focus areas include city-wide food waste composting, promoting sustainability at events, material studies, waste diversion practices, repair programming, and partnerships with local schools and Lane County on waste prevention education for youth and adults.	3,216,000	78,000	2%	2,487,000
PDD	Rental Housing Code Regulation	Set standards, facilitate communication, and provide resources for renters and landlords to ensure that rental housing in Eugene is safe, habitable, and fair.	1,678,000	71,000	4%	1,460,000
LRCS	Senior Program	Create a culture of belonging and community connection, lifelong fitness, wellness, and happiness for aging adults through classes, social groups, events, and education, as well as providing supportive social service classes that impact health, safety, and welfare.	4,738,000	3,769,000	80%	1,075,000
PW	Shared-Use Path and Trail System	Maintain and manage soft-surface hiking, walking, running, multi-use and mountain-bike trails, including resurfacing, structural repairs, trailhead maintenance, and signage. Program services includes tree maintenance along off-street bike paths. Capital funding is used to rehabilitation and reconstruct shared-use paths.	1,388,000	579,000	42%	-
PW	Sidewalks and Access Points	Inspect sidewalks and driveway aprons on a complaint-basis, and repair curb access ramps to meet current ADA standards. Property owners are responsible for maintaining sidewalks and aprons, and the city is responsible for maintaining the more than 12,000 curb access ramps.	730,000	-	0%	282,000
CS	Sister Cities	Manage COE's Sister Cities Program through contracts with local sister cities committees who carry out all program activities (Jinju, South Korea; Kakegawa, Japan; and Kathmandu, Nepal).	57,000	57,000	100%	-
PW	Snow and Ice Control	Respond to all weather and natural hazard events that affect the public right-of-way, per the Public Works Emergency On-Call book. The most common events include snow, ice, windstorms, flooding. Snow and ice control events are prioritized based on severity of event and street classification.	551,000	-	0%	282,000
PDD	Social Service Partner Support	Administer Federal and local funding to local social service providers to further their myriad missions. This program includes the Human Services Commission, community housing development organizations, and capital improvements.	4,533,000	2,779,000	61%	1,989,000
CS	Spay and Neuter Clinic	Provide low-cost spay and neuter surgeries, animal vaccinations, and low-cost flea/tick treatments in order to reduce the population of unwanted dogs and cats and to offer affordable animal wellness services to the community members. The clinic also offers microchip identification, sells animal licenses, and supports the Safe Sleep site program via free on-site clinics for program participants. The clinic operates a low income spay and neuter voucher program that provides reduced cost surgeries to low income residents.	1,966,000	1,966,000	100%	2,084,000

Community Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
PW	Stormwater Permitting and Compliance	Manage stormwater regulatory processes, both as a regulated entity and a regulator. Program services includes submitting reports to regulatory agencies to maintain compliance with the City's MS4 permit and other regulations, implementing Eugene Code provisions related to erosion prevention and illicit discharge, providing code for City Council adoption, reviewing submittals, issuing permits, and providing technical assistance and inspections. Annual verification of maintenance records and inspection of private stormwater systems. Program services include the following: permit and plan review, inspection of new development, oversight of required on-going maintenance, and annual inspections to ensure functionality. Monitor water quality through sample collection and analysis to assess the chemical, biological, and physical effects of stormwater in a watershed, and to gauge success of the Best Management Practices.	3,732,000	15,000	0%	4,566,000
PW	Stormwater Public Outreach	Engage the community on the impacts of stormwater runoff to water quality, with the goal of affecting behavior in order to protect clean water and healthy habitat. Topics and priority audiences are customized to Eugene area issues and opportunities, and results of water quality monitoring data analysis. Engagement includes hands-on participation in voluntary activities that protect and enhance local waterways and wildlife.	1,793,000	243,000	14%	2,083,000
PW	Stormwater Public Piped and Vegetated System Maintenance	Maintain approximately 14,000 catch basins and over 400 vegetated stormwater facilities according to established maintenance standards. Program services include condition inspection and rating, sediment removal, renovation and repair, replanting, irrigation system management, and plan review/consultation on new development and capital projects.	7,673,000	143,000	2%	9,972,000
PW	Street and Path Lighting	Maintain, plan, and implement street and shared-use path lighting to support the safe use of the transportation system in times of darkness for pedestrians and bikers. Lighting locations include the arterial street system along corridors, intersections, pedestrian crossings, and residential lighting in neighborhoods.	561,000	-	0%	5,882,000
PW	Streets and Pedestrian Way Maintenance	Maintain city streets and alleys. Improved street maintenance includes asphalt patching, paving, crack sealing, pothole repair, and concrete panel replacement. Unimproved street maintenance includes hazardous pothole repairs only. Program services include maintenance of the vegetated medians. Contract with qualified engineering firm to inspect and report on pedestrian bridges every two years to meet state and federal transportation agency requirements to visually inspect bridges. ODOT performs bridge inspections on vehicle bridges. There is no identified funding for repairs/maintenance on pedestrian bridges outside the street right-of-way.	8,204,000	6,000	0%	6,216,000
PW	Sustainability	The Sustainability Program leads policy and planning efforts related to the Climate Recovery Ordinance. These efforts include coordinating and tracking Eugene's Community Climate Action Plan (CAP 2.0), working with partners to build community-wide momentum on climate action, supporting internal staff efforts related to climate action, spearheading a variety of community engagement initiatives, conducting research and policy analysis on climate related trends and best practice, tracking and reporting on CAP2.0 implementation and impacts, supporting the Sustainability Commission and making biennial updates to City operations and community-wide greenhouse gas inventories to track progress towards CRO goals.	1,348,000	1,310,000	97%	-
Fire	Technical Rescue	Provides the specialized rescue disciplines, beyond normal firefighter training, of confined spaces, technical rope rescue, and vehicle/machinery extrication, as well as a resource for firefighter safety and survival during large incidents.	160,000	160,000	100%	-

Community Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
CS	Telecommunications	Administer the City's Telecommunications Ordinance 20083 (1997) and associated Administrative Orders governing telecommunications registration, rights of way use, and collections of associated taxes and fees. Revenue supports implementation of telecom policies, programs and projects that protect and advance the citizen's health, safety and welfare. Supports technology equipment replacement and other city projects that benefit the community.	1,799,000	37,000	2%	-
Fire	Toxic Rights	Collect and provide information related to chemicals that are federally listed in Sections 302 and 313 of the Emergency Planning and Community Right-to-Know Act (EPCRA) for businesses in local jurisdiction.	233,000	233,000	100%	247,000
PW	Traffic Control	Maintain, plan, and implement traffic signals, signs, pavement markings, and striping for the safe and efficient use of the public right-of-way. Traffic control elements include regulatory (rules) and non-regulatory (guidance) messages as guided by the Manual on Uniform Traffic Control Devices and state and local laws and ordinances.	8,809,000	-	0%	6,626,000
PW	Transportation Planning	Implement the Eugene 2035 Transportation System Plan including Vision Zero activities, capital project development, programming transportation options to encourage active transportation, and coordination through the Central Lane Metropolitan Planning Organization. Services also include the Pavement Management Program to annually evaluate streets using condition rating criteria, and analyzing data to understand current and future street system conditions.	4,412,000	197,000	4%	3,615,000
PW	Transportation Public Outreach	Engage the community around transportation planning activities including capital projects, electric vehicles, E-bikes, and transportation options. Provides locations in the public right-of-way to promote non-profit events in our community. Pole and street banner locations are available for rent mainly in the downtown/university/riverfront areas.	1,267,000	222,000	18%	849,000
PW	Urban Forest	Manage all city trees in parks and within the public right-of-way to maximize the social, economic, and environmental benefits of and urban forest, thereby minimizing costs and liabilities through adaptive management and community engagement.	2,491,000	-	0%	140,000
PW	Utility Locates	Inspect and permit utility locations for facilities in the public right-of-way as required by law to meet current city standard specifications. Program services include locating storm and sewer collection lines and traffic signal power.	7,394,000	6,000	0%	5,828,000
CS	Victim Services	Conduct meetings with victims & witnesses, assist victims with safety planning, accompanying victims & witnesses requiring services in the courtroom. Contact & inform crime victims of their rights under statute, inform victims of case status when requested & guiding victims through criminal justice system.	529,000	529,000	100%	531,000
PW	Wastewater and Stormwater Utility Administration	Administer stormwater and wastewater billing for residential and commercial users in collaboration with Eugene Water and Electric Board. Program services include management of rates, accounts receivables, payments, customer service, and distribution of user-fee revenues.	6,685,000	99,000	1%	-
PW	Wastewater Collection System	Hydro-jet approximately 600 miles of sewer mainline pipe on a 24-month cleaning cycle and assist the treatment plant in cleaning/maintenance of the collection system's 49 pump stations. Program services include repair and inspection of the system's main lines, laterals, and manholes to identify the system's structural integrity and help guide capital improvement projects.	9,463,000	3,000	0%	3,295,000

Community Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
PW	Wastewater System Monitoring	Conduct environmental sampling and analysis to guide critical decision-making in areas such as the health of the Willamette River, performance of the wastewater treatment facility, and compliance with environmental regulations.	6,634,000	-	0%	2,354,000
PW	Wastewater System Pollution Prevention	Prevent pollution in the wastewater system at the source, through industrial source control, septic hauler programs, commercial process waste prevention, outreach for reduction of fats, oils and greases, technical compliance and assistance, and permitting.	1,529,000	15,000	1%	507,000
PW	Wastewater Treatment Plant Maintenance	Maintain all regional wastewater and local pump station facilities, equipment, and infrastructure associated with the treatment of wastewater. Program services include preventative and corrective repairs, as well as major rehabilitation and equipment replacement projects.	21,956,000	-	0%	8,436,000
PW	Wastewater Treatment Plant Operations	Clean wastewater before release into the Willamette River to meet the Oregon DEQ and Federal EPA standards per the NPDES permit. Program services include round-the-clock operations to receive and treat wastewater influent from the regional and local collection system, management of the biosolids facility & Biocycle Farm, laboratory and analytical services, administering the equipment inventory storeroom and providing information services and analytical support.	18,064,000	118,000	1%	46,506,000
PW	Wetland Mitigation Bank	Mitigation Banks create, restore, or enhance wetland functions and are approved to sell credits to permittees as compensatory wetland mitigation as a requirement of their approved Joint Permit Application from the Department of State Lands (DSL) and U.S. Army Corps of Engineers. The City of Eugene's Mitigation Banking Program Bank functions to serve two major goals: 1) Provide mitigation credits for sale to private and public entities for development impacts located within the Bank's service area; and 2) Restore and enhance an interconnected system of local wetland habitats to a high ecological standard.	971,000	20,000	2%	1,273,000
LRCS	Youth and Family Recreation	Promote lifelong learning, personal development, and skill building opportunities for youth that serve as development and preventive safety education, and promote environmental stewardship. Build a culture of belonging for all community members by creating a space for gathering and sharing education, art, and cultural connectivity.	12,943,000	10,869,000	84%	2,641,000
			\$ 685,484,000	\$ 292,896,000	43%	\$ 346,628,000

Governance Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
CS - Police - PW	Accounts Payable	Process supplier invoices and make timely payments, generate reports, provide 1099 reporting as required by the IRS, and provide system support to internal customers.	6,568,000	5,057,000	77%	-
CS - Fire - PW	Accounts Receivable	Accept and process payments, and manage loans, liens, and bankruptcies. Provide customer service related to managing delinquencies, loans, invoicing, and related department support.	1,437,000	960,000	67%	2,000
CS	Administrative and Judicial Legal Proceedings and Appeals	Legal representation of the City in administrative, judicial, and appellate proceedings, including ballot title challenges, public record appeals, Land Use Board of Appeals matters, Oregon Bureau of Labor and Industries matters, and state and federal appellate court matters. Representation includes performing legal research; preparing hearing memorandums and appeal briefs; conducting oral argument; and supervising outside legal counsel when representation is not provided in-house.	759,000	713,000	94%	-
Fire	Ambulance Services	Emergency Medical Service response with advanced and basic life support ambulances to respond to 911 calls for service and provides ambulance transport in the community.	19,944,000	-	0%	1,904,000
CS - PW	Application Development	Develop software applications and support 200+ existing in-house and commercial off-the-shelf software, including repairs, enhancements, and upgrades for every department.	677,000	-	0%	-
CS - Police - PW	Budget Development	Develop and prepare biennial operational budget, budget documents, and the capital budget process. This program provides support to the Budget Committee and includes significant cross-departmental collaboration.	3,749,000	2,903,000	77%	-
CS	Central Services Department Executive Leadership	Provide executive leadership for the Central Services Department, including directing the work of division managers and the finance manager within the department. Communicate to the entire Central Services Department, including the issuance of a newsletter, annual report, and emails, maintenance of a SharePoint page and Web page, and promotion of department-wide events.	1,719,000	1,706,000	99%	-
CS	City Council Meetings and Advisory Bodies	Coordinate all meetings and work sessions of the City Council, including agenda planning, preparation and distribution of meeting materials, administering and recording meetings, and production of meeting minutes. Includes managing contracts for streaming, televising, captioning, security, courier services, and virtual access for meetings. Administer the recruitment and council appointments of members to boards and commissions, including support, advice, and guidance to staff liaisons to the various boards and commissions. May include support for ad hoc committees and Mayor's Advisory Committees as needed.	1,079,000	1,079,000	100%	-
CS - PW	City Recorder's Office	Manage records in accordance with established retention schedules from the State Archives Division and modern records management best practices, including the identification, preservation and access of enduring value records. Program includes training city staff on records management, maintaining a secure archives, and contract management. Coordinate and administer the City's municipal election activities in an ethical manner in accordance with the law. Includes receiving filings from candidates for the positions of mayor, councilor and Eugene Water and Electric Board; processing initiative, referendum and recall petitions; preparing elections schedules, filing measures for the ballot and certifying final election results. A Eugene voters' pamphlet is produced and includes information on city measures and candidates. Track and respond to requests to inspect records in accordance with Public Records law and organizational policy. Program includes training city staff on requirements and coordinating responses to public record requests. Codify and maintain the Eugene City Code, Charter, ordinances, resolutions and administrative orders. Program includes administration of the Domestic Partner process and Registry, and management of city-wide Notary services.	774,000	700,000	90%	-

Governance Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
CS	City-wide Executive Leadership	Leadership for the development and implementation of City Council's strategic policies, priorities, and goals as they relate to meeting the needs of residents and delivering services to residents, businesses, and visitors.	3,444,000	3,426,000	99%	-
CS	Civil Litigation Defense Counsel	Legal defense of the City and its employees in civil litigation matters filed in state or federal court. Representation includes conducting bench/jury trials, court appearances, and motion hearings; engaging in discovery, trial preparation, and depositions; conferring with witnesses; preparing motions, legal briefs, and orders; participating in settlement negotiations and mediations; and supervising outside legal counsel when legal defense is not provided in-house.	376,000	53,000	14%	-
CS	Construction Project Management	Plan and manage construction projects related to public buildings and city facilities.	4,581,000	2,060,000	45%	2,711,000
CS - Police - PW	Contract Management	Manage city-wide contracts including consultation, review, and cross-departmental collaboration on contract terms and language. Department contract administration and management includes internal and external stakeholder collaboration.	2,574,000	744,000	29%	-
CS	Custodial Cleaning Services	Clean and sanitize public buildings and city facilities.	6,775,000	120,000	2%	6,259,000
CS	Cybersecurity	Develop cybersecurity framework and policies, enforce and communicate cybersecurity practices across the organization, manage organizational Cybersecurity training, and manage required audits for compliance with the Payment Card Industry (PCI) and Criminal Justice Information Services (CJIS). Oversee incident response action plans.	1,411,000	149,000	11%	-
CS - Police - PW	Data and Database Management	Maintain and manage storage, backup, and recovery of organizational data to be able to restore normal operations in the event of a natural disaster or cybercrime event. Create, install, configure, and manage the SQL databases for the organization.	1,609,000	258,000	16%	2,381,000
CS	Downtown Maintenance	Maintain city parking structures and public spaces within the downtown core.	3,148,000	2,322,000	74%	1,002,000
CS	Employee Benefits and Wellbeing	Administer all core and voluntary employee benefits, including self-insured health/dental benefits, employee assistance, life insurance, all leave types, employee accruals and absence balances, FitCity, Bike Share, LTD Bus Pass, and internal communications. Program includes legal compliance of benefit laws and regulations, related plan documents, required notifications, and union bargaining.	86,193,000	475,000	1%	85,216,000
CS - PW	Employee Safety	Address all OSHA and Federal requirements for safety, including those that pertain to driving and drug testing. Develop and implement worksite safety plans to address issues such as hearing conservation, respiratory protection, hazard communication, and exposure and infection control. Program includes services to create policies and procedures regarding analysis, reporting, investigation, equipment, and inspections.	814,000	150,000	18%	2,266,000
CS	Facility Maintenance	Maintain and repair public buildings and city facilities, including city-owned pool facilities.	10,108,000	303,000	3%	9,765,000
CS - Police - PW	Financial Analysis	Develop financial forecasts for city funds and analytical models for a wide range of financial issues, and provide research, analysis, and policy support for a range of Executive/Council inquiries.	3,809,000	2,171,000	57%	2,000
CS	Financial Audit	Coordinate with departments to prepare financial statements, documentation and support for external auditors, to prepare the Annual Comprehensive Financial Report (ACFR), Urban Renewal Agency Report, and the Regional Sewer Report.	1,341,000	1,341,000	100%	-

Governance Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
CS - LRCS - PW	Financial Reporting	Financial reporting functions including reporting, general ledger maintenance, reconciliation of accounts and subsidiary systems, and building federal and internal cost plans. This program provides the information needed to meet ORS budget requirements, Annual Comprehensive Financial Report (ACFR) requirements, and reporting necessary for federal grant compliance.	1,297,000	1,090,000	84%	-
Fire	Fire Operations Logistics	Manage fire equipment and personal protective equipment , such as ordering, cleaning, maintenance, and inspections.	6,556,000	5,332,000	81%	266,000
Fire	Fire Operations Training	Train firefighters, develop and update training manuals, test and evaluate tools and equipment.	2,471,000	2,295,000	93%	-
PW	Fleet Maintenance	Maintain and repair City vehicles and other equipment, including various mechanized assets. Program services include comprehensive repairs, parts inventory purchasing and management and contract oversight.	11,420,000	94,000	1%	10,124,000
PW	Fleet Replacement	Track, maintain, and manage life cycle and acquisition information on City vehicles and equipment to ensure all equipment is replaced and monitored from initial purchase, through upgrades, and to the end of each unit's life cycle. Program services include upfitting equipment after purchase as required, research, support, and implementation of climate recovery options to increase alternative fuels and reduce greenhouse gases (GHGs).	16,328,000	94,000	1%	14,480,000
PW	Fueling Services	Purchase fuel for City use in vehicles and equipment, maintain fuel system used by employees, inventory and invoice for fuel usage, maintain regulatory compliance around fueling, and maintain contracts for 400k gallons annually.	3,467,000	-	0%	-
CS	General Counsel Legal Services and Advice	Legal advice and direction to all City departments and the City Council regarding all matters of legal consequence, including compliance with local, state, and federal laws and regulations, legal liability, city code interpretations and potential changes, ordinances and resolutions, and policy. Provide legal advice and direction to City staff regarding enforcement of state and local law to ensure City compliance with local, state, and federal legal requirements. Provide legal advice to City staff including conferring and negotiating with opposing counsel on legal matters, as needed. Legal counsel to elected and appointed officials prior to, and during, public and executive session meetings; legal counsel includes both procedural and substantive legal advisement, and the provision of motions upon request.	1,776,000	1,693,000	95%	-
CS	Intergovernmental Relations	Intergovernmental and internal activities and engagement to achieve council goals with federal and state governments and solidify the organization's position and strategy on legislative issues. Collaboration to develop proposals, identify technical experts to present relevant testimony, and represent the organization in a variety of settings. This program includes city membership in a variety of associations, and management of state and federal lobbyist contracts.	1,187,000	1,187,000	100%	-
CS	Intergovernmental Tribal Relations	Develop and improve relationships with local tribal governments. Provides training and education for city staff and leadership in order to develop and improve relationships with local tribal governments.	58,000	58,000	100%	-

Governance Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
CS	IT Asset and Service Management	Manage system and service lifecycles through planning, design, and delivery of IT services to the organization. Lifecycle management of hardware assets including design, purchase, leasing, distribution, inventory, and recycling. Focus includes: vendor management, security, standardization, and designing technology solutions to business objectives. Lifecycle management of software assets, including acquisition, licensing, inventory, upgrades, legal documentation review, contracting, risk assessment, and decommission. Focus includes cost savings, risk mitigation, and security. Administer Multi-Function Devices (large printers, copiers, scanners, etc.) including lease management, maintenance, reporting, connectivity, program strategy and design, and end of life. Manage components of Microsoft 365 in use by the organization, including cloud storage, Azure active directory, SharePoint, Enterprise Licenses, and servers.	6,764,000	204,000	3%	941,000
CS - Police - PW	IT Project and Business Relationship Management	Manage IT projects, including new project consultations, proposal writing, upgrade assistance, project implementation, and technical documentation. Manage the Technical Advisory Board (TAB), provide IT governance, oversee IT policies and critical city-wide IT communications and alerts, and train and guide staff on best practices for using city	1,147,000	-	0%	-
CS - PW	IT Service Desk	Provide direct technical IT support and troubleshooting for all employees, and support the technical functions of the Emergency Operations Center during emergencies; critical component of team to address cybersecurity incidents.	6,698,000	657,000	10%	-
CS - Police - PW	Labor Relations, Workforce Relations, and Compliance	Represent the organization in union-related issues and negotiate bargaining union contracts. Program includes formal response to Equal Employment Opportunity Claims and labor grievances, assists with litigation cases related to employment and conducts or oversees investigations related to policy violations. The program proactively works to reduce the organization's exposure to liability and litigation through research and policy compliance.	1,768,000	1,504,000	85%	-
CS	Legal Document Preparation	Legal opinions, ordinances, resolutions, contracts, leases, licenses, administrative rules, administrative orders, fee schedules, and other documents legally required to take different administrative and legislative actions.	1,256,000	1,256,000	100%	-
CS	Legal Training	In-house preventative legal education and training seminars for City employees, including ongoing legal training for officers on legal issues and developments in the law.	59,000	36,000	61%	-
CS	Mayor and City Council Leadership	Leadership activities provided by the Mayor and City Council, including travel and committee participation. Program includes the Council Contingency Fund.	95,000	95,000	100%	-
Fire	Medical Operations Training	Training and orientation for new employees, departmental continuing education to meet State and National certification criteria, training for outside emergency response agencies, and education for the community and non-emergency organizations.	480,000	304,000	63%	-
PW	Motorpool	Maintain the motorpool vehicles for use by City Staff. Program services include customer service for the reservation system, maintenance and life-cycle planning for vehicles, and cleaning of vehicles.	362,000	-	0%	56,000
CS	Network Infrastructure	Architect, install, configure, and support all network and systems infrastructure and servers, both physical and virtual.	9,077,000	68,000	1%	21,616,000
CS - Fire - PDD - Police - PW	Payroll	Process payroll for all active and retiring/separating employees, provide timekeeping services, manage taxation payments, implement contract changes, and maintain PERS reporting/reconciliation.	2,108,000	1,528,000	72%	15,528,000
CS	Payroll Tax	Process and collect Community Safety payroll tax for Eugene area employers and employees, account reconciliation, taxpayer customer service/education, enforcement/ audit functions, and tax revenue modeling/analysis.	1,858,000	53,000	3%	-

Governance Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
CS - PW	People, Culture, and Development	Manage job classification and compensation structures, conduct position reviews, write job descriptions, and provide employee onboarding which includes conducting new hire orientation for all departments. Program services include consultation and coaching on performance, formal evaluations, retention initiatives, strategies for employment disputes including mediation and accommodation requests. Develop and deliver training opportunities to support the learning and development needs of employees, and address the strategic goals identified by organizational leadership. Administer and manage learning management system that tracks employee trainings and certifications across the organization.	4,126,000	3,632,000	88%	6,000
CS	PeopleSoft Management	Manage and maintain PeopleSoft infrastructure and upgrades, including analysis, development, and communications for payroll, time entry, enterprise resource planning, enterprise learning management, and other services. Configure and maintain the Human Resources Information System (HRIS) to ensure system security and operations, and implement upgrades and enhancements to the system as needed to address changes in union bargaining, policy, and legislation. Conduct analytical assessments and evaluate system enhancements.	6,843,000	1,582,000	23%	4,953,000
CS - LRCS - Police - PW	Personnel Data	Process and audit personnel transactions such as new hires, promotions, changes in pay, changes in status, separation entries, and benefits enrollment, including associated document retention and reporting in compliance with regulations and laws. Provide requested Workforce Reporting and Analytics.	1,161,000	826,000	71%	-
CS	Police Auditor	Receive, classify and route complaints about all police employees; Contract with entities to perform outside investigations of such complaints; Monitor and participate in the City's internal investigations, including requiring the City to undertake additional investigation; Make recommendations following investigations; Prepare reports on complaint trends and police practices; Support the Civilian Review Board; Community outreach regarding the office's and the Board's responsibilities and capabilities.	2,003,000	2,003,000	100%	-
EPD	Police Leadership and Governance	Police leadership and oversight via the Office of the Chief, Office of the Deputy Chief, Office of Professional Standards, and the Public Information Office.	5,604,000	5,088,000	91%	1,000
CS - Police - PW	Procurement Card	Issue and audit procurement cards in accordance with City policy, manage accounts (fraud issues and card management related to employee turnover), process procurement card transactions, reconciliation and reporting support, and provide training.	743,000	517,000	70%	892,000
CS - Fire	Public Safety & Justice (PSJ) IT	IT public safety systems support for Computer Aided Dispatch (CAD), Records Management System (RMS), and the Tyler System. These systems serve Police, Fire, City Prosecutor's Office, and Municipal Court. Provides 24/7/365 technical response support and ongoing complex project management.	7,112,000	1,363,000	19%	2,250,000
CS - Police	Purchasing	Consult with organization to determine appropriate method of procurement. Develop and administer solicitations and awards. Issue Purchase Orders, oversee surplus program, and provide guidance to organization on equity in contracting and sustainable purchasing best practices. Ensure organizational compliance with city code and state laws.	1,404,000	1,338,000	95%	-
PW	Radio Maintenance	Maintain radio system components for City users to connect to Lane County inter-operable system. Program services include preventive maintenance, programming, replacement of user devices and management of City owned communication sites/infrastructure.	3,256,000	-	0%	2,195,000

Governance Programs

Department	Program Name	Program Description	Total Biennial Program Cost	GF Portion (\$)	% GF	Cost Recovery
CS - Police - PW	Recruitment	Recruit employees for the organization, post open positions, develop recruitment, hiring, and evaluation processes, assist in interviews, facilitate background checks, conduct pay equity analysis, and provide best practice guidance.	2,785,000	1,999,000	72%	-
CS	Risk Claims	Insurance administration, claims processing and management of self-insured and fully insured programs including General Liability/Auto Liability, Workers' Compensation, Unemployment, Property and other miscellaneous insurance programs. Pursue all avenues of recovery for damage to City property and injuries to City employees. Negotiate, mediate, and litigate when required on claims by or against city. Collaborate with supervisors and employees to design modified duty assignments and vocational rehab programs. Program services includes preparation of budget and developing internal rates to fund the program using claim projections and processing all payments associated with program.	16,458,000	451,000	3%	7,782,000
CS	Treasury Services	Manage all cash transactions, payment processing (credit card, ACH payments, and wires), merchant services accounts (credit card processing including equipment, contracts, and reconciliations), the city's investment portfolio, and bank accounts/relationships. Administer the debt portfolio for the City and Urban Renewal Agency including debt service payments, debt planning and issuance, maintain relationships with bond rating agencies and investors, and coordinate arbitrage calculations and continuing disclosure requirements.	499,000	499,000	100%	-
CS	Utility Management	Manage utilities for public buildings and city facilities.	8,019,000	2,000	0%	7,261,000
Fire	Water Rescue	Respond to water rescue distress calls on the rivers.	264,000	264,000	100%	-
			\$ 299,398,000	\$ 63,802,000	21%	\$ 199,859,000