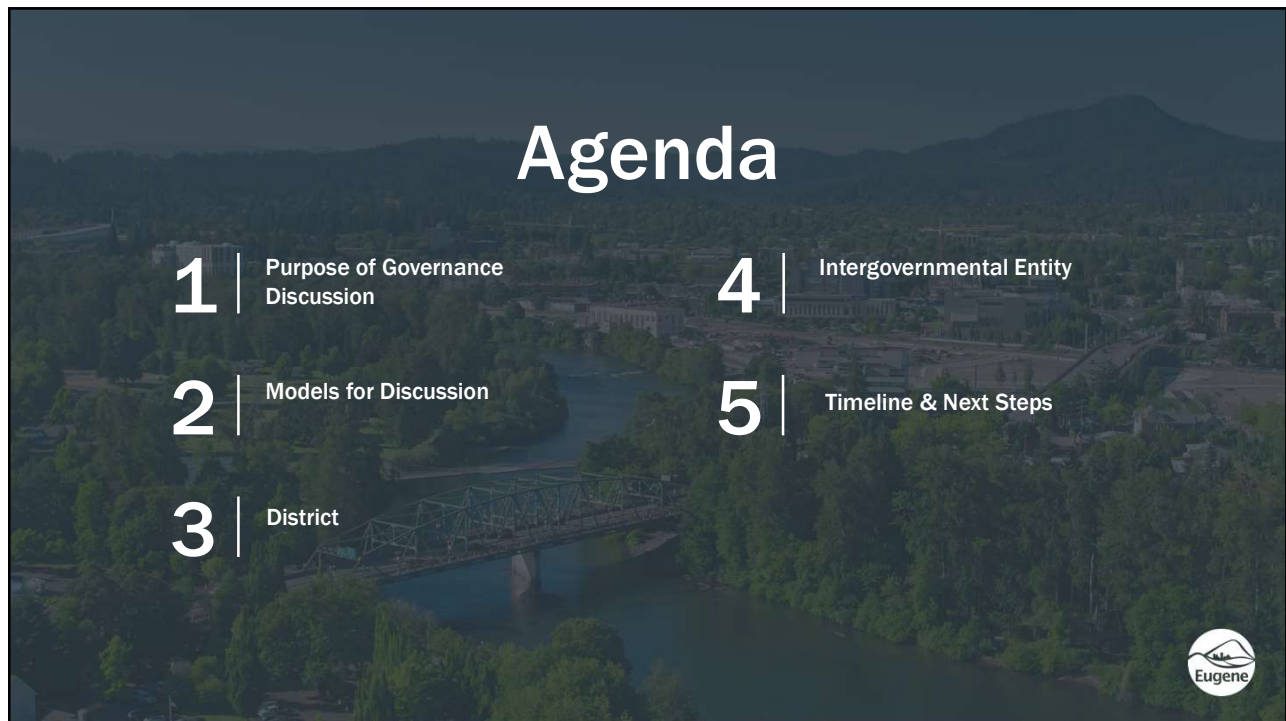
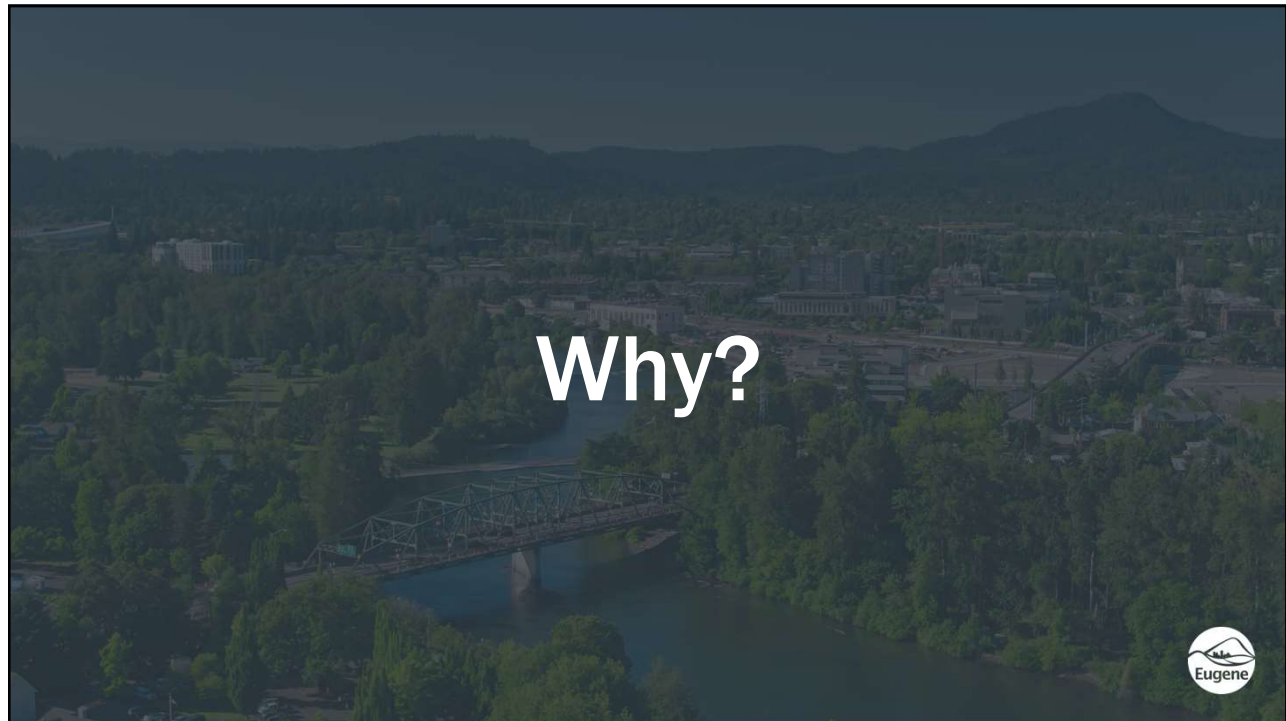




1



2



3

Purpose & Outcomes

From AP Triton Report:

- Single governance and administration is achieved
- Operational advantages are retained
- Oversight by both city's is ensured
- Stable, Efficient, Scalable. A governance model that ensures long-term stability and grows with the community it serves
- Staff's experience is positive
- Impact on city admin is reduced
- Sustainability is achievable
- Long-term planning for ESF is achievable
- Reasonable time to implement



4

Needs

A set of Eugene specific assumptions for use in looking at improvements needed across all potential governance models.



Stability

A future that is stable and predictable



Vision

The ability to innovate and plan for the future



Growth

Ability to respond to community growth and needs



Resources

Ability to sustainably fund



5

Resources

A high-level look at the resources needed now and in the near future to maintain excellent Fire and EMS services.



Ambulances

\$1-2 M
Gap +



Alt Response

\$1.2 M
Gap funding estimate



Stations

\$9.3 M
Operations
\$3.1M per new station



Assets

\$5.1 M
Existing Needs



6

Models

The study evaluated five governance options for Eugene–Springfield Fire, each offering different levels of shared control, efficiency, and long-term sustainability.

1

Stay as Currently Organized

Keeps the existing functional merger while recommending efficiency adjustments.

2

One City Provides Service To Other

Transfers full operational responsibility to one city through contractual agreement.

3

Establish an Intergovernmental Entity

Forms a new jointly governed municipal corporation with shared city oversight.

4

Establish a Fire District

Forms an independent taxing district with its own elected board separate from cities.

5

Dissolve the Functional Merger

Reverts to two standalone city fire departments.



7

Fire District Information

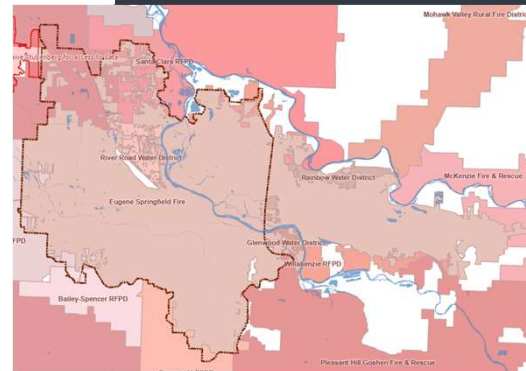


8

District

- New form of government
- Separate elected body
- Single focus
- Funded by property tax
- In Oregon, typically rural
- Boundary on map

Special Districts are a form of local government created to provide a specific service, like fire protection.



CURRENT TAX BY DISTRICT

Eugene School District Local Option	158.36
U Eugene School District	501.30
U Lane Education Service Dist	23.56
U Lane Community College	65.36
Education Totals:	748.58
Willakenzie RFPD	323.78
Lane County 4-H /Extension LO	2.96
Lane County Parks Local Option	16.89

9

District Formation - sample

~~Form
New
District~~

Annex to
Existing
District

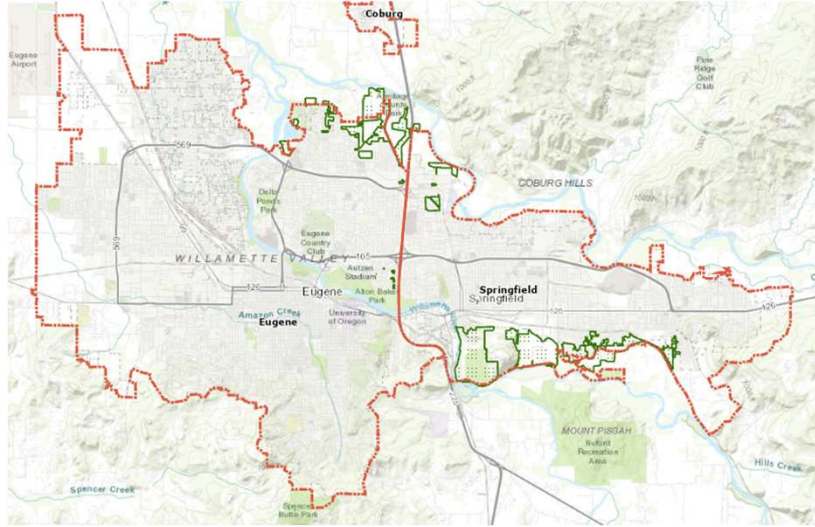
A small sample of decision points:

Existing District Interest
City Council Votes
Metro Plan Amendment
City Code Changes
Asset Sales/Agreements
Vote of Citizens
Cancel IGA
Untangle Resources
...

4 - 5
Yrs

10

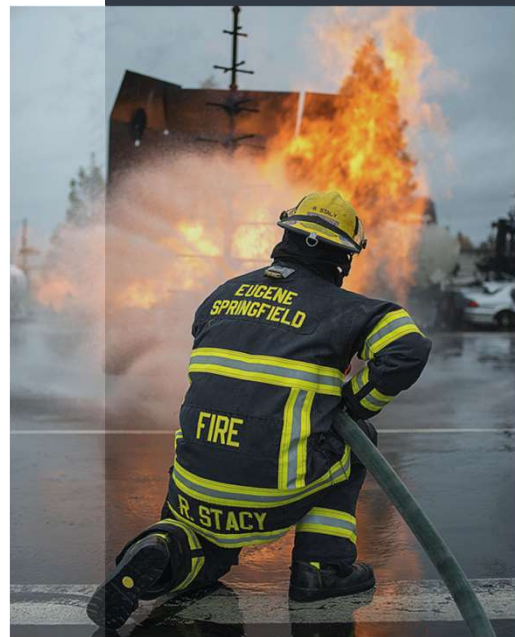
Willakenzie Rural Fire District



11

District Revenues

Taxing districts, limits and compression
 Resource limitations
 Annexation and tax rate
 Maximum Case Scenario
 Disclaimer & Complexity



12

Tax Limits and Compression Basics

- Introduced by Measure 5 in 1990
- Rate limits per thousand dollars of Real Market Value (RMV)
 - \$5 total education taxes per \$1,000 RMV
 - \$10 total general government taxes per \$1,000 RMV
- Compression occurs if limits are exceeded per individual property
- Taxpayers unaware if their property is compressed
 - No identifier on tax bill to indicate compression or rate
 - Taxpayer would have to do the math or additional research to find out

13

Residential Example



Built 1979

Real Market Value = \$751,639
Assessed Value = \$513,385

07-01-2025 TO 06-30-2026 REAL PROPERTY TAX STATEMENT
LANE COUNTY 125 E. 8TH AVE, EUGENE, OR 97401 (541) 682-4321 www.lanecounty.org/at

SITUS ADDRESS: TAX CODE AREA: MAP & TAX LOT:			ACCOUNT # LAST YEAR'S TAX 9,878.24 See back for explanation of taxes marked with (*)	
VALUES AS OF 01/01/2025			CURRENT TAX BY DISTRICT	
REAL MARKET LAND	137,900	132,537	CE Eugene School District	2,366.71
REAL MARKET STRUCTURES	601,144	619,102	Eugene School District Local Option	770.08
REAL MARKET TOTAL	739,044	751,639	CE Lane Education Service Dist	111.87
M5 SPECIAL ASSESSED VALUE	0	0	CE Lane Community College	310.29
M5 REAL MARKET VALUE	739,044	751,639	Education Totals:	3,558.95
ASSESSED VALUE	498,433	513,385	CE City of Eugene	3510.69
EXEMPTIONS	0	0	City of Eugene - LO Library	71.51
TAXABLE VALUE	498,433	513,385	City of Eugene - LO Parks & Rec	133.79
			CE Lane County	841.12
			Lane County 4-H/Extension LO	14.37
			Lane County Parks Local Option	82.14
			Lane County Public Safety LO	282.36
			Eugene Urban Renewal Downtown	79.37
			Eugene Urban Renewal Riverfront	104.46
			CE Upper Willamette Soil & Water	35.12
			General Government Totals:	4,954.93
MORTGAGE CO: If a mortgage company pays your taxes, this statement is for your records only.			U Eugene School District Bond II	934.36
TAX PAYMENT OPTIONS (See back of statement for payment instructions)			U Lane Community College Bond III	157.04
Pay By	Discount	Net Amount Due	City of Eugene Bond II	397.41
In Full	11/17/2025	300.08	Bonds - Other Totals:	1,488.81
2 / 3	11/17/2025	133.37		
1 / 3	11/17/2025	None		
			2025-2026 TAXES BEFORE DISCOUNT	10,002.69
			TOTAL TAX (After Discount)	9,702.61

14

Residential Example



Built 1979

Real Market Value = \$751,639
Assessed Value = \$513,385

	<u>Rate</u>	<u>Tax Bill</u>
City of Eugene	6.8496	3,510.69
COE – Library LO	0.1449	71.51
COE – Parks and Rec LO	0.2710	133.79
Lane County	1.2508	641.12
Lane County 4-H/Extension LO	0.0280	14.37
Lane County Parks LO	0.1600	82.14
Lane County Public Safety LO	0.5500	282.36
Eugene Urban Renewal DT	0.1580	79.37
Eugene Urban Renewal RIV	0.1759	104.46
Upper Willamette Soil & Water	0.0685	35.12
Willakenzie RFPD	3.0669	1,574.50
Total General Government:	12.724	6,529.43
General Government Cap:	10.00	7,516.39



15

Residential Example



Built 1979

Real Market Value = \$751,639
Assessed Value = \$513,385

The \$10 General Government Collection Limit is Calculated on Real Market Value provided by Lane County Assessment and Taxation:

Real Market Value: \$751,639 @ 10.00/1,000 = \$7,516 Max

Actual Taxes Calculated on Assessed Value:

Assessed Value: \$513,385 @ \$9.657/1,000 = \$4,954.93 current
\$513,385 @ 12.72/1,000 = \$6,529.00

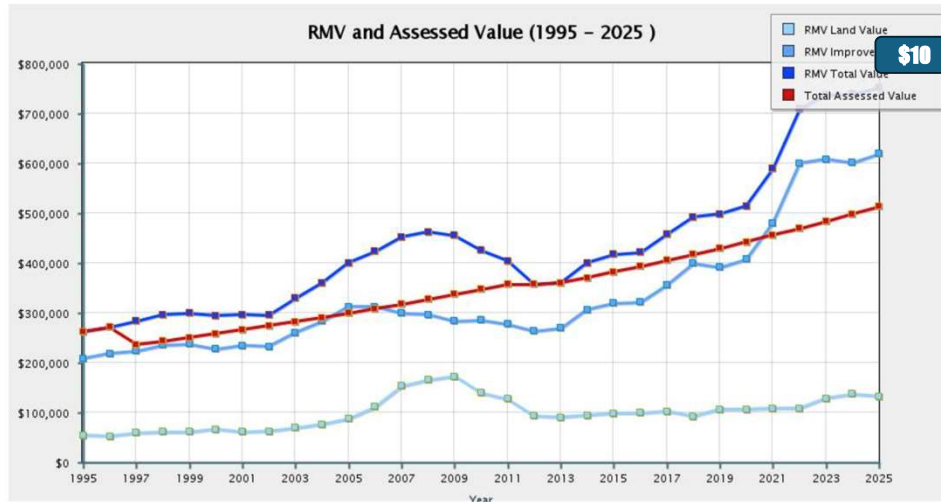
What Does That Mean?

Tax increase of \$1,574.50 as you would not hit “compression” until the total tax reaches the \$7,516 max



16

Residential Example



17

Neighborhood Example – Compression Triggers

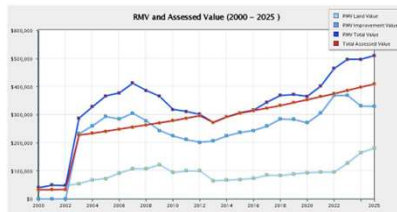
	City of Eugene	Rate	Tax Bill	2002 2,152 sf RMV=\$510,667 AV=\$409,445 In Compression Loss = \$103
	COE – Library LO	6.8496	3,510.69	
	COE – Parks and Rec LO	0.1449	71.51	2001 3,368 sf RMV=\$654,320 AV=\$449,006 Up to \$14.57
	Lane County	0.2710	133.79	
	Lane County 4-H/Extension LO	1.2508	641.12	
	Lane County Parks LO	0.0280	14.37	
	Lane County Public Safety LO	0.1600	82.14	
	Eugene Urban Renewal DT	0.5500	282.36	
	Eugene Urban Renewal RIV	0.1580	79.37	
	Upper Willamette Soil & Water	0.1759	104.46	
	Willakenzie RFPD	0.0685	35.12	
		3.0669	1,574.50	
	Total General Government:	12.724	6,529.43	
	General Government Cap:	10.00	7,516.39	



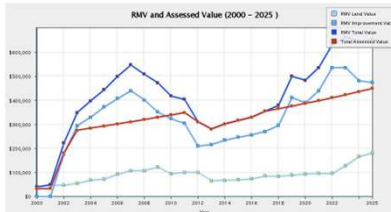
18

Neighborhood Example

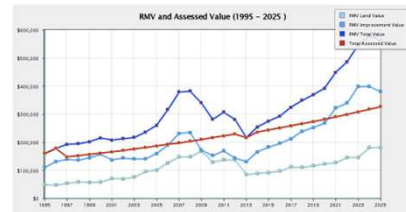
Example 1



Example 2



Example 3



19

Commercial Example



Built 2002

Real Market Value = \$25,509,022
Assessed Value = \$25,509,022

The \$10 General Government Collection Limit is Calculated on Real Market Value provided by Lane County Assessment and Taxation:

Real Market Value: \$25,509,022 @ \$10.00/1,000 = \$255,090 Max

Actual Taxes Calculated on Assessed Value:

Assessed Value: \$25,509,022 @ \$9.657/1,000 = \$246,340 current
\$25,509,022 @ **\$12.72/1,000** = \$324,567

What Does That Mean?

It means the actual taxes would exceed the Measure 5 limit and \$69,477 of taxes would not be collected. This is referred to as being "lost to compression"



20

Revenue Considerations

Based on Potential New Tax Rate = \$12.72



Exist. Rate @ \$9.657
Annual Tax = \$4,955

New Rate + 3.0669
Annual Tax = \$6,529

\$1,574/yr increase
\$131/month

Exist. Rate @ \$9.657
Annual Tax = \$3,157

New Rate + 3.0669
Annual Tax = \$4,159

\$1,002/yr increase
\$84/month

Exist. Rate @ \$9.657
Annual Tax = \$4,336

New Rate + 3.0669
Annual Tax = \$5,713

\$1,377/yr increase
\$115/month

Exist. Rate @ \$9.657
Annual Tax = \$3,954

New Rate + 3.0669
Annual Tax = \$5,107
Loss = \$103

\$1,153/yr increase
\$96/month

Exist. Rate @ \$9.657
Annual Tax=\$246,333

New Rate + 3.0669
Annual Tax=\$255,090
Loss = \$69,477

\$8,757/yr increase
\$730/month

21

Compression Likelihood by Property Class

Property Class	CPR (AV/RMV)
Multi-Family Housing	0.414
Residential	0.507
Commercial	0.627
Industrial (County Appraised)	0.627
State Appraised Industrial and Central Assessment	0.893
Machinery and Equipment	1.000
Business Personal Property	1.000

Compression
LESS likely

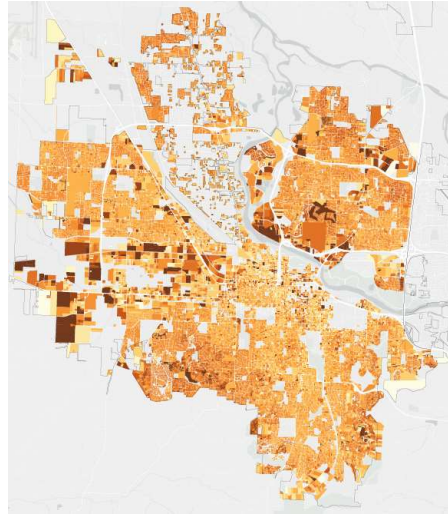
MORE room
to pay more

Compression
MORE likely

LESS room
to pay more

22

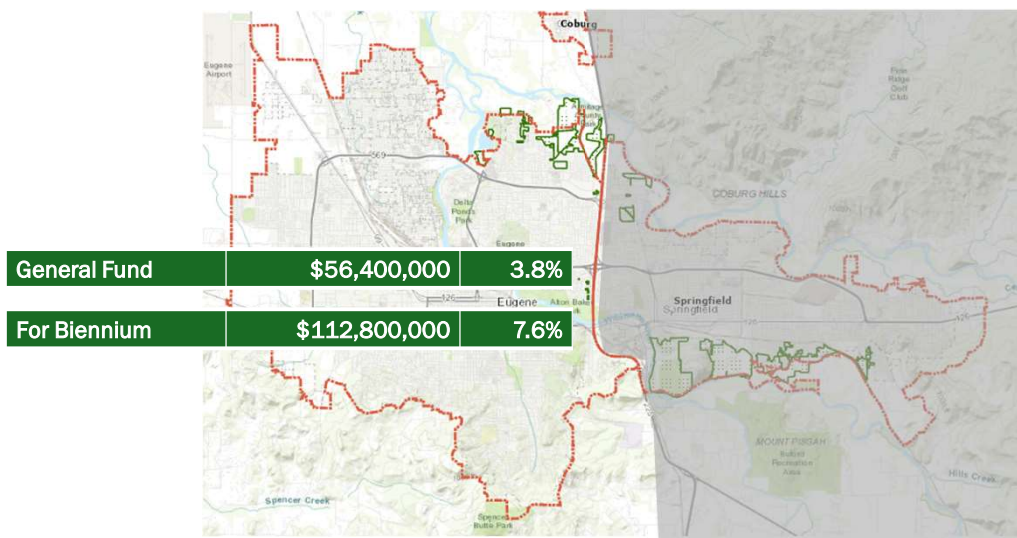
Heat Map - Ratio of AV to RMV



0.00 - 0.1	(135)
0.11 - 0.2	(225)
0.21 - 0.3	(1,047)
0.31 - 0.4	(4,893)
0.41 - 0.5	(18,331)
0.51 - 0.6	(20,714)
0.61 - 0.7	(5,338)
0.71 - 0.8	(1,015)
0.81 - 0.9	(281)
0.91 - 1	(935)

23

Revenue Considerations

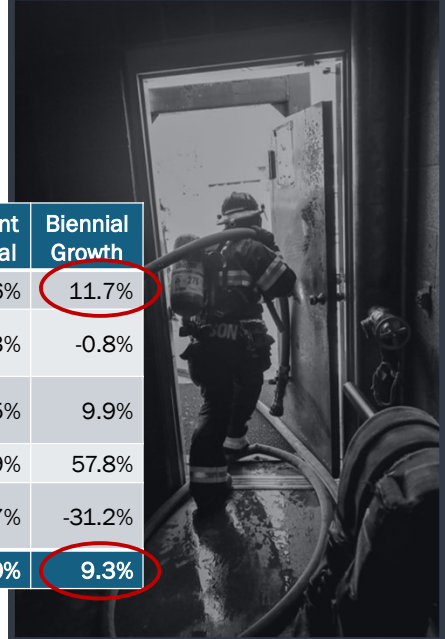


24

Revenue Considerations

City of Eugene

Fund	2023-2025 Adopted Operating Budget	2025-2027 Adopted Operating Budget	Percent of Total	Biennial Growth
General Fund	\$79,197,152	\$88,438,055	68.6%	11.7%
Ambulance Transport	\$29,066,920	\$28,821,000	22.3%	-0.8%
Community Safety Payroll Tax	\$5,221,651	\$5,740,022	4.5%	9.9%
Municipal Airport	\$3,172,813	\$5,006,037	3.9%	57.8%
Housing Programs and Construction	\$1,372,229	\$944,249	0.7%	-31.2%
Total	\$118,030,765	\$128,949,363	100.0%	9.3%



27

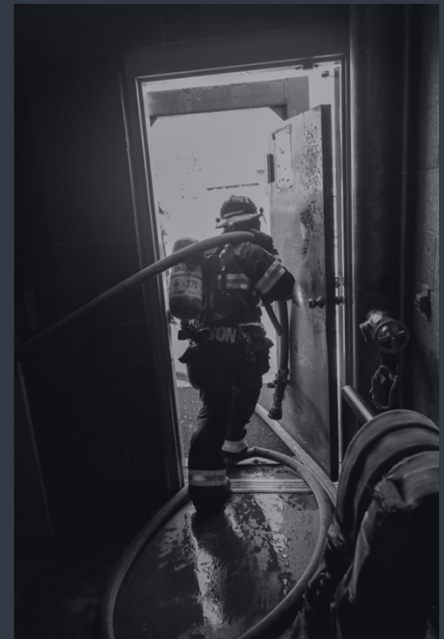
Revenue Considerations

Based on Eugene's Taxable Assessed Value = \$19,222,227,848

District General Fund \$112,800,000

City General Fund \$88,438,055

 \$12M New Capacity



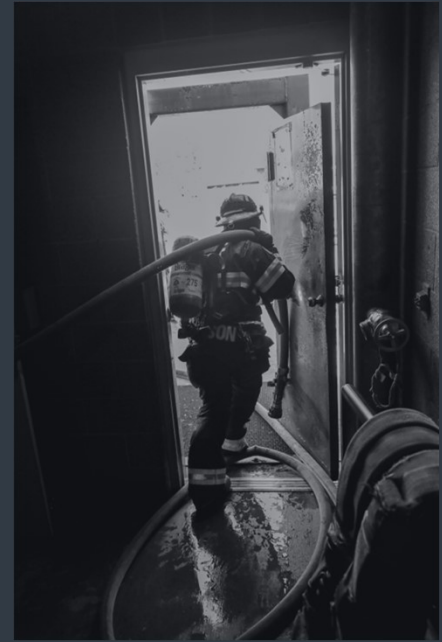
28

Other considerations*

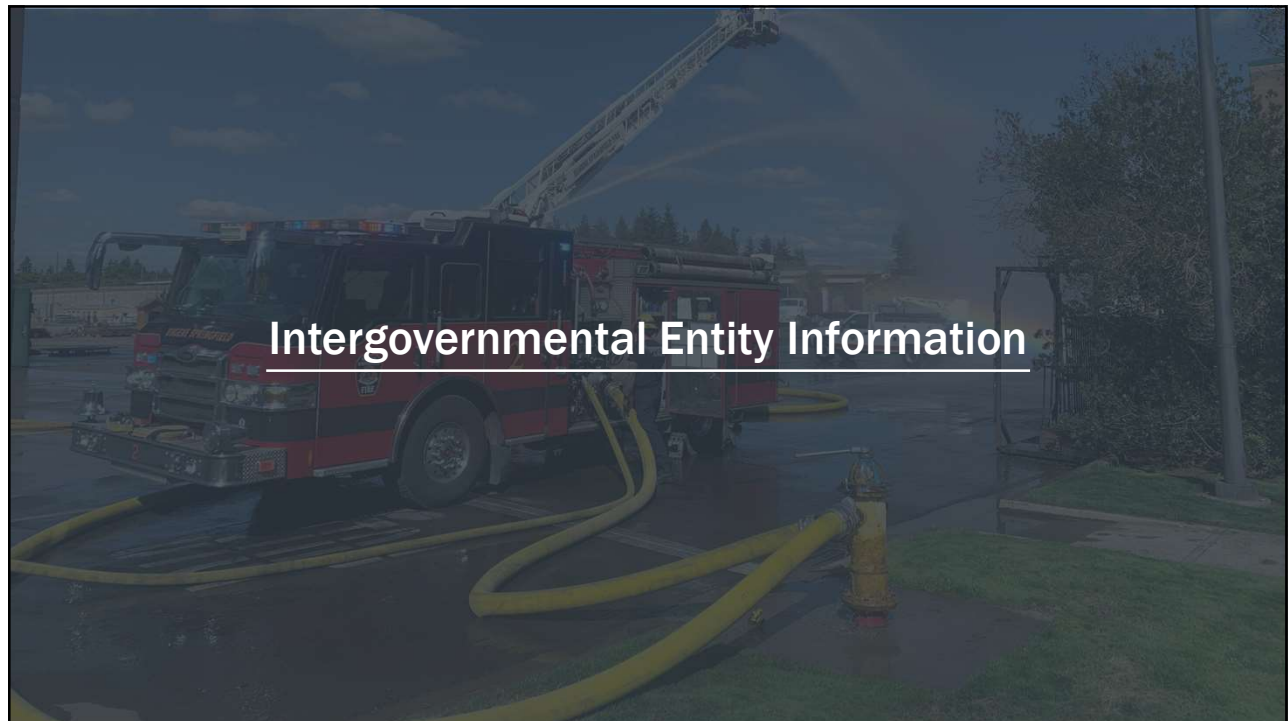
City	Taxable Assessed Value	Ratio
------	------------------------	-------

- New form of government
- Separate elected body
- Single focus
- Funded by property tax
- In Oregon, typically rural
- Boundary on map

Springfield	62,996	26.2%
Total	240,151	100.0%



29



30



Intergovernmental Entity

- Public Body and Municipal Corporation
- Power and Responsibility Delegated by Cities
- New Board Governed by Existing Government Representatives
- Typically Single Service
- Funded by Member Cities
- No taxing authority
- Cities can IGE to adopt fees
- City can continue to levy/bond



31



Intergovernmental Entity

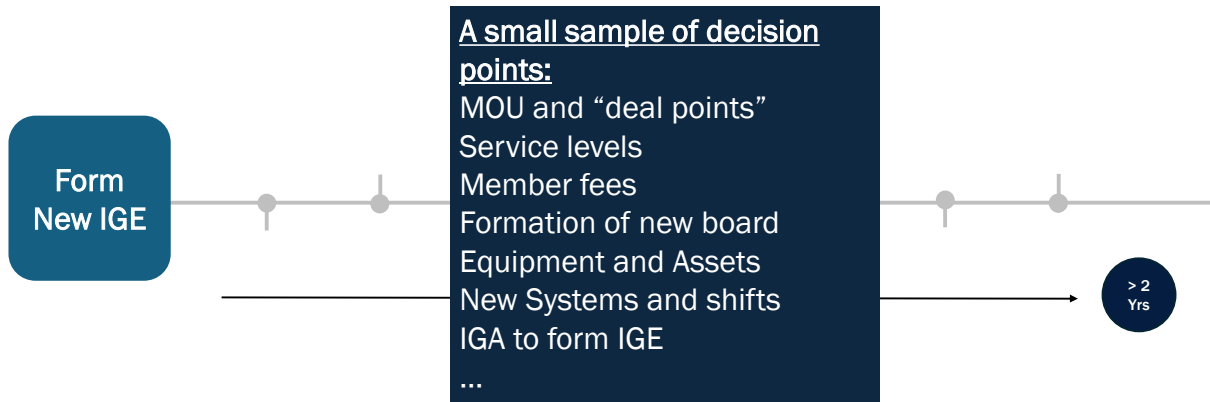
MWMC Close, but Different

- IGE would be single employer
- Chief reporting structure
- Not part of City – separate entity
- Separate systems
- Urban focus



32

IGE Formation - sample



33

IGE Revenues

City of Eugene

Fund	2023-2025 Adopted Operating Budget	2025-2027 Adopted Operating Budget	Percent of Total	Biennial Growth
General Fund	\$79,152	\$88,438,055	68.6%	11.7%
Ambulance Transport	\$29,020	\$28,821,000	22.3%	-0.8%
Community Safety Payroll Tax	\$5,000			
Municipal Airport	\$3,172,813	\$5,006,037	3.9%	57.8%
Housing Programs and Construction	\$1,372,229	\$944,249	0.7%	-31.2%
Total	\$118,030,765	\$128,949,363	100.0%	9.3%

\$12M New Capacity ?

Stable. Efficient. Scalable. A governance model that ensures long-term stability and grows with the community it serves.



34

IGE - Building Capacity

City of Eugene

Fund	2023-2025 Adopted Operating Budget	2025-2027 Adopted Operating Budget	Percent of Total	Biennial Growth
General Fund	\$79,197,152	\$88,438,055	68.6%	11.7%
Ambulance Transport	\$29,066,920	\$28,821,000	22.3%	-0.8%
Community Safety Payroll Tax	\$5,221,651	\$5,740,022	4.5%	9.9%
Municipal Airport	\$3,172,813	\$5,006,037	3.9%	57.8%
Housing Programs and Construction	\$1,372,229	\$944,249	0.7%	-31.2%
Total	\$118,030,765	\$128,949,363	100.0%	9.3%
New Funding		\$12,000,000	8.5%	IGE

Fee Collected by IGE
Generate \$12M in New System Capacity

Typical Residential	\$13/month
Typical Commercial	\$50/month

Stable. Efficient. Scalable. A governance model that ensures long-term stability and grows with the community it serves.



35

Revenue Considerations

Based on Potential New Fire Fund to raise \$12M



Exist. Rate @ \$9.657 Annual Tax = \$4,958	Exist. Rate @ \$9.657 Annual Tax = \$3,157	Exist. Rate @ \$9.657 Annual Tax = \$4,336	Exist. Rate @ \$9.657 Annual Tax = \$3,954	Exist. Rate @ \$9.657 Annual Tax=\$246,333
New Rate + 3.0669 Annual Tax = \$6,532	New Rate + 3.0669 Annual Tax = \$4,159	New Rate + 3.0669 Annual Tax = \$5,713	New Rate + 3.0669 Annual Tax = \$5,107 Loss = \$103	New Rate + 3.0669 Annual Tax=\$255,090 Loss = \$69,477
\$1,574/yr increase \$131/month	\$1,002/yr increase \$84/month	\$1,377/yr increase \$115/month	\$1,153/yr increase \$96/month	\$8,757/yr increase \$730/month
\$29/mo	\$13/mo	\$20/mo	\$13/mo	\$1,680/mo

36

Side by Side

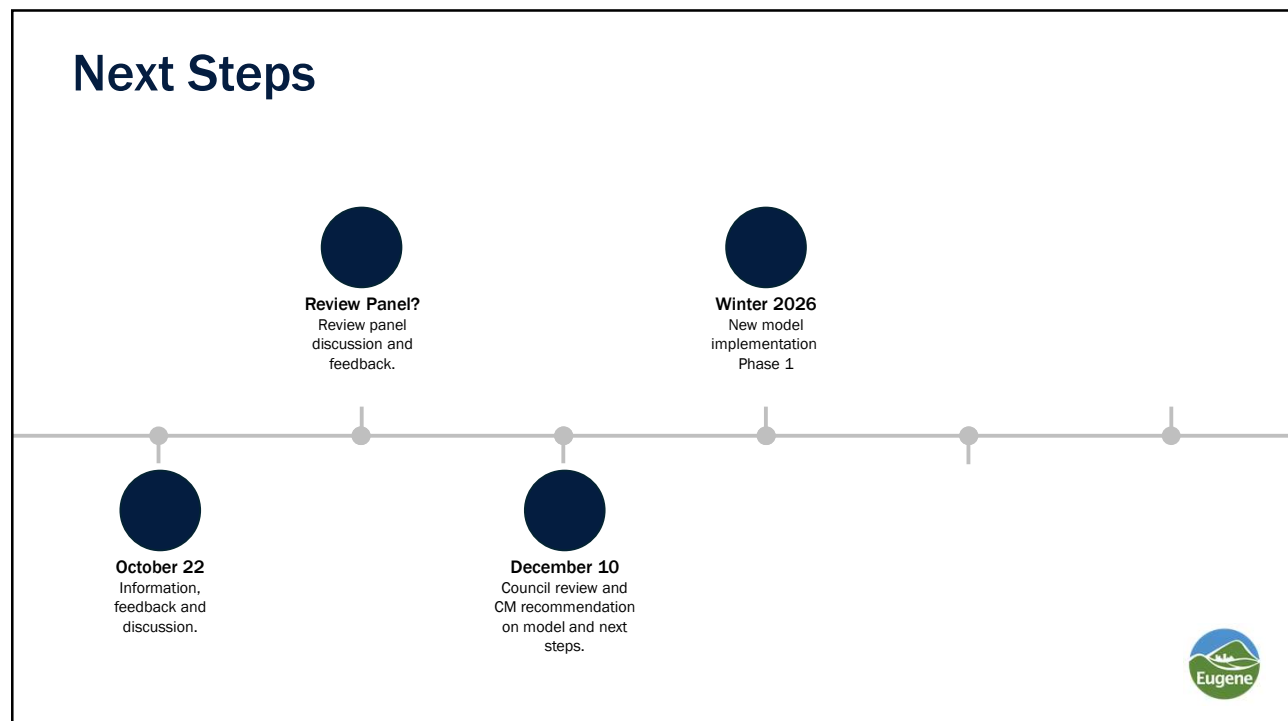
District	IGE
Typical Resident	Selected by IGE
Typical Commercial	\$18M in New Capacity
	\$20/month
	\$73/month

From AP Triton Report:

- Single governance and administration is achieved
- Operational advantages are retained
- Oversight by both city's is ensured
- Financial impacts are manageable
- ESF staff's experience is positive
- Impact on city admin is reduced
- Sustainability is achievable
- Long-term planning for ESF is achievable
- Reasonable time to implement



37



38



39