



Memorandum

Date: May 19, 2020
To: Budget Committee Members
From: Vicki Silvers, Assistant Finance Director, (541) 682-5082
Subject: May 20 Budget Committee Meeting Materials

Attached to this memo are the following materials for your meeting on Wednesday, May 20.

- Agenda for May 20, 2020 Budget Committee meeting
- Minutes from the May 13, 2020 meeting
- Information Requests Memo
- Amendment to FY21 Proposed Budget Property Tax Rates and Tax Levy – this is an addition to the Amendments to the FY21 Proposed Budget packet provided on May 13, 2020.

A direct link to these and other Budget Committee meeting materials can be found at <https://www.eugene-or.gov/2517/Budget-Meeting-Materials>. This link will be updated with these materials the morning of May 20.

Please review the draft minutes from the 5/13/2020 Budget Committee meeting. If you have any edits to the minutes, please send them to Abby Alway electronically at AAIway@eugene-or.gov prior to the meeting on Wednesday and she will compile a list of changes for the Committee's review and approval.

We look forward to seeing you on Wednesday. If you have questions about the packet or the meeting, know that you will not be attending the meeting or need other help, please call me at (541) 682-5082.

A G E N D A
EUGENE BUDGET COMMITTEE
Wednesday, May 20, 2020
Zoom Meeting*
5:30 p.m. – 8:15 p.m.



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|-------------------------|--|
| 5:30 – 5:35 p.m. | I. Welcome and Housekeeping
Jon Jasper, Budget Committee Chair |
| 5:35 – 5:40 p.m. | II. Minutes Approval
Jon Jasper, Budget Committee Chair |
| 5:40 – 6:15 p.m. | III. Public Comment |
| 6:15 – 7:00 p.m. | IV. Budget Committee Deliberation
Jon Jasper, Budget Committee Chair |
| 7:00 – 7:10 p.m. | Break |
| 7:10 – 8:10 p.m. | V. Budget Committee Deliberation
Jon Jasper, Budget Committee Chair |
| 8:10 – 8:15 p.m. | VI. Wrap up and Next Steps
Jon Jasper, Budget Committee Chair |
| 8:15 p.m. | Adjourn |

Upcoming meetings:

5/27/20 – Public hearing, budget deliberation and Recommendations

*Due to Governor Kate Brown’s Stay Home, Save Lives Executive Order to combat the spread of Covid-19, this meeting will be held remotely 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>

MINUTES
Eugene Budget Committee Meeting
Zoom Meeting
Wednesday, May 13, 2020
5:30pm

Committee Members Present: City Council Members Emily Semple, Betty Taylor, Alan Zelenka, Jennifer Yeh, Claire Syrett, Chris Pryor; Citizen Members Alicia Voorhees, Eliza Kashinsky, Ryan Moore, Tai Pruce-Zimmerman (Vice-chair), Jon Jasper (Chair), Katharine Ryan, Randy Groves, Shaun Londahl

Committee Members Absent: Councilor Mike Clark, Councilor Greg Evans

Guests: Mayor Lucy Vinis

CALL TO ORDER

Chair Jasper called the meeting to order at 5:32pm.

I. Welcome

Chair Jasper welcomed all participants to the meeting, provided an overview of Zoom meeting instructions, and invited the City Manager Pro Tem, Sarah Medary, to begin sharing the budget.

II. City Manager Pro Tem's Presentation of the Budget

City Manager Pro Tem, Sarah Medary, presented the FY21 Proposed Budget. She acknowledged that this budget process differs greatly from those in the past due to our current circumstances. She outlined what the proposed budget looked like pre-COVID-19, where we are today, and presented the way forward, including highlights of amendments to the FY21 Proposed Budget, a focus on fiscal stewardship, ongoing vigilance and maintaining the City's flexibility to respond to the changing environment.

Twylla Miller, Finance Director, presented the Financial Outlook, with a focus on the General Fund (GF), which is the fund that represents the City's discretionary funds and is tied closely to the City's fiscal health, emphasizing the uncertainty of the forecast due to impacts from COVID-19. She reviewed GF revenue projections, information about the PERS Employer Incentive Fund contribution, as well as areas of uncertainty over the coming year. In reviewing the impacts of assumptions to the amended GF forecast, she pointed out the need for a range of future ongoing budget reductions in years FY22-FY24 in addition to \$750,000 of ongoing reductions in FY21.

Chief Skinner, Police, presented a brief overview of the Community Safety Initiative funding strategy.

Renee Grube, LRCS Director, presented the proposed budget amendments that relate to the Hult Center.

Denny Braud, PDD Director, presented the Urban Renewal Agency, highlighting development plans for the Riverfront District and the Downtown District.

Councilor Zelenka joined at 5:40 p.m.

Councilor Syrett joined at 6:45 p.m.

The presentation concluded at 7:00p.m.

II. Committee Discussion

Chair Jasper invited each Budget Committee member to provide three minutes of comments or questions on the FY21 Proposed Budget in a round robin format. Budget Committee members asked some clarifying questions and stated their priorities related to the FY21 Proposed Budget and presentation.

After each of the Committee members had the opportunity to speak, Chair Jasper opened the queue for questions and further discussion.

Chair Jasper concluded the discussion at 7:49p.

IV. Minutes Approval

The Budget Committee received past meeting minutes for review and approval. The minutes pending approval were for the following meeting: February 29, 2020

MOTION: Councilor Pryor, seconded by Citizen Member Eliza Kashinsky, moved to approve the minutes as described above. PASSED 14:0.

V. Wrap-up and Next Steps

Chair Jasper reminded the committee that there are two meetings left and that public testimony will be provided at both.

If any committee member has questions, they should be emailed to Vicki Silvers or the Budget Team email address.

Chair Jasper requested that if any committee member has an intent to make a motion to let the committee know. The motions should be submitted by May 21, 2020 and deliberation will occur on May 27, 2020. The order of motions will be sent out via email.

ADJOURN

Chair Jasper adjourned the meeting at 7:53pm.

Respectfully submitted,

Abby Alway
Program Coordinator, Finance Division



Memorandum

Date: May 19, 2020
 To: Budget Committee
 From: Vicki Silvers, Assistant Finance Director
 Subject: Information Requests

This memo includes responses to unanswered questions received from the Budget Committee as of the May 13, 2020 Budget Committee meeting. Responses to all questions asked to date are included in this memo.

#	Date Requested	BC Member	Question/Information Request	Department
1	5/6/2020	Kashinsky	Prior year funding removed in FY21: HSC contribution: The additional contribution to the HSC was added last year to keep them "whole" because of an expected reduction in CDBG funding. Did that reduction materialize, and does it continue? If we don't continue the HSC funding, will it result in a cut in services?	PDD
14	5/13/2020	Londahl	What will HSC funding level look like in the FY21 Proposed Budget?	PDD

The City of Eugene contributes funds annually to the Lane County Human Services Commission (HSC) with both General Fund and Federal Community Development Block Grant (CDBG) funding. These contributions help provide critical services to our community including housing, food, and crisis intervention.

The City has committed to contributing \$350,000 of CDBG funding every year for the HSC to distribute to local nonprofit human services organizations. This HSC contribution comes from annual CDBG grants and program revenue, and the amount available to contribute is determined by a formula combining these inputs. However, in FY19 and FY20, program income was not high enough to reach that commitment.

The FY20 "gap" between funds available and funds committed was predicted to be \$40,000. For this reason, the Budget Committee recommended to Council a \$45,000 one-time General Fund allocation that became part of the FY20 Adopted Budget. As predicted, there was a gap in FY20, especially as CDBG-related program income dropped significantly due to the COVID-19 pandemic. There may be a similar gap in FY21 due to the ongoing impacts of the COVID-19 pandemic. Based on the drop in CDBG program revenues at the end of FY20, the gap in FY21 is again estimated to be \$40,000. The HSC budget is administered by Lane County and has multiple funding sources, so an impact to service of reduced funding is not yet known to City staff.

HUD funding is made available through a CDBG Request for Proposal process to provide local qualifying non-profits with needed capital to maintain, rehabilitate, and expand their service providing facilities. In FY21 \$430,000 is allocated for identified projects (McKay Lodge and Whiteaker Head Start) and \$320,000 for future projects.

Program	FY21 Amount	Source	One-Time or Ongoing
Human Services Commission	\$810,000	General Fund	Ongoing
	\$310,000*	CDBG-HUD	Ongoing, and contingent on Federal budget allocation and formula.
Human Services Capital Improvements	\$750,000	CDBG-HUD	One-Time and contingent on Federal allocation

*\$350,000 was anticipated amount budgeted prior to COVID pandemic. Formula restricts the actual amount.

2	5/6/2020	Kashinsky	Prior year funding removed in FY21: Early Literacy: is funding elsewhere to implement the plan? Or is there money elsewhere that is being carried over?	LRCS
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With this one-time early literacy funding, staff are working on a pilot project in collaboration with the Bethel School District. The pilot aims to create a long-lasting network of individuals and organizations in the Bethel community that are dedicated to improving literacy for all youth, especially grade 3 and below. This project is in progress and efforts will continue into FY21. The long-term goal of the early literacy program is to develop a sustainable, systematic approach to addressing early literacy that can be replicated in other parts of our community. Any funding not utilized in FY20 will be re-appropriated into FY21 during the supplemental budget #1 (SB1) process.

3	5/6/2020	Kashinsky	Prior year funding removed in FY21: Downtown Wayfinding Project: Is funding elsewhere to implement the plan?	LRCS
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The one-time funding for the Downtown Wayfinding project in both the General Fund and Riverfront Urban Renewal District included funding for sign fabrication and installation. Signs are in the process of being fabricated, and as allowed under COVID-19 guidance, will be installed later this year. Any funding not utilized in FY20 that will be needed to complete the project will be re-appropriated into FY21 during the SB1 process to complete the project. It is not anticipated that additional requests for funding will be required.

4	5/6/2020	Kashinsky	Prior year funding removed in FY21: Housing Tools and Strategies: Is there carry over? Or funding elsewhere?	PDD
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Unspent FY20 funds dedicated to Housing Tools and Strategies will be re-appropriated at FY21 SB1 process. Attached is visual that shows the progress of the Housing Tools and Strategies project. You can also find the quarterly progress updates to Council at the project website: <https://www.eugene-or.gov/3960/Housing-Tools-and-Strategies>

5	5/6/2020	Kashinsky	Prior year funding removed in FY21: Is there carryover funding for CAHOOTS ?	All
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The Eugene Police Department continues its long-standing partnership with White Bird mobile crisis intervention program CAHOOTS into FY21 and will continue to fund the base contract. Unfortunately, due to challenges with recruitment, CAHOOTS was unable to achieve staffing levels necessary to fully implement the strategy of increased hours in FY20. Savings from the FY20 funding will be carried forward to FY21 as increased staffing levels are achieved and the organization can fully implement this strategy to provide additional hours of service to our community.

6	5/6/2020	Kashinsky	Prior year funding removed in FY21: Is there carry over funding for the Community Events Partnership ?	LRCS
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This one-time funding is dedicated to partnering with organizations for large scale events in Eugene, such as the 2020 U.S. Track and Field Olympic Team Trials. Due to COVID-19, many of these events have been postponed until the spring/summer of 2021. Funding will be re-appropriated to FY21 during the SB1 process.

7	5/6/2020	Kashinsky	Prior year funding removed in FY21: Is Equity in Contracting being reevaluated and may come back for additional money later?	Central Services
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Provided one-time FY20 funding to the Central Services Department to continue the Equity in Contracting program. The program builds supplier capacity and supports Council goals, such as inclusion and diversity, through the City's contracting practices. Longer term program activities and support will be evaluated over the summer. Unspent funds will be reappropriated on the FY21 SB1 to complete this work.

8	5/6/2020	Kashinsky	Prior year funding removed in FY21: Is Spay and Neuter Clinic Relocation being reevaluated and may come back for additional money later?	Central Services
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City staff have been working on finding a new location for the Spay and Neuter Clinic since Greenhill Humane Society notified the City in 2018 of its intent to vacate the 1st Avenue Animal Shelter facility, which was previously shared with the clinic, and consolidate its operations on the Greenhill Road campus. The 1st Avenue facility is functionally obsolete, energy inefficient and requires a significant amount of

ongoing maintenance, which has been cost prohibitive for a small operation such as the Spay and Neuter Clinic that occupies only 15% of the building's floor plan. The FY20 one-time funding was intended for relocation/renovation costs (\$40K) and the ongoing annual lease expense (\$39K) for a new leased location.

To date, City staff have not been able to find a location that both meets the criteria for locating a Spay and Neuter Clinic and does not require substantial and expensive remodeling outside of our available budget. This FY20 funding will therefore remain unspent in FY20. Staff are continuing to look for a potential new location for the clinic and may request a re-appropriation on the FY21 SB1 to cover relocation and/or renovation costs.

9	5/6/2020	Kashinsky	Prior year funding removed in FY21: Nuisance Code Revisions - once they finish scoping, and have a proposal, will they need more funding?	PDD
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The one-time funding in FY20 is for the revision of nuisance code which includes drafting new code language as well as funding an updated nuisance code compliance code system. Code language revision is anticipated to be finalized in Fall of 2020, and the scoping of compliance code system needs is almost finalized. Unspent funds in FY20 will be re-appropriated on the FY21 SB1. Beyond the original FY20 appropriation, there will not be additional requests to the General Fund for either the nuisance code revisions or the code compliance system.

10	5/6/2020	Kashinsky	How much is expected to be brought in from the CET ?	PDD
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In FY20 there is a forecast of approximately \$400,000 being collected in CET revenue, with \$30,000 going to the State of Oregon Housing and Community Services Division. FY21 CET is difficult to predict as revenues are based on area construction activity which has dropped significantly in the recent months with future collections dependent on the speed of overall economic recovery.

11	5/13/2020	Semple	How flexible are the funds from the money from the payroll tax for the Community Safety Initiative?	Central Services
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See the attached response from Kathryn Brotherton, City Attorney.

12	5/13/2020	Ryan	Request for TAC report. How much money has been used and for what purposes towards TAC implementation?	Central Services
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City of Eugene allocated a total of \$1.9 million towards TAC implementation pursuant to the direction provided by the City Council in July 2019. Of this amount, \$1 million is budgeted in the City Manager's Office operating budget (funds previously allocated for the Homeless Shelter Options) and \$0.9 million is budgeted in the General Capital Projects fund for the facility component of TAC implementation. As of 5/15/20, \$8,767 of the \$1 million CMO allocation had been spent on temporary staffing associated with Homeless Outreach Team pilot program. Additionally, the city of Eugene and Lane County hired a Joint

Shelter & Housing Strategist (Strategic Initiatives Manager) in February 2020. This position will primarily focus on leading the implementation of two TAC recommendations 1) siting and development of a 75-bed low barrier shelter and navigation center and 2) the creation of 350 units of permanent supportive housing over 5 years. In addition, the position will coordinate and collaborate with partners leading other TAC initiatives. No funds for this project have been expended in the General Capital Projects fund.

13	5/13/2020	Londahl	What outside funding have we explored for seismic retrofit projects?	Public Works, Central Services
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In coordination with Risk Services, Facilities implemented a multi-phase seismic study of City facilities that were identified as important to emergency operations. The first phase categorized each of the facilities to aid in determining priorities for further study involving design and cost estimates. Staff reviewed 40 facilities, including all public safety facilities and buildings identified as potential emergency operations shelters, such as community centers and pools. The second phase narrowed the list to 10 facilities that were designated as high priority and required further study to develop designs and cost estimates. Based on the seismic study, Fire Station 7, 8 and 13 were selected for seismic retrofits and improvements. An Oregon Seismic Rehabilitation grant helped fund the construction projects, which were completed in FY19. Risk and Facilities staff are currently prioritizing and evaluating the feasibility of future seismic projects identified in the multi-phase study. Additionally, Facilities has been working with Public Works Maintenance to study buildings and structures critical to emergency operations at the 1820 Roosevelt site.

15	5/13/2020	Moore	CDBG Funding: What is the process for allocating new funds? Will this decision be made in a work session among Councilors, or will it be in on the Supplemental Budget?	PDD
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The process for allocating the CARES funding to the Community Development Block Grant (CDBG) Fund has yet to be determined. Details of the allocation process will be shared with the Budget Committee as soon as they are available. The first step upon receipt of the CARES funds will be to officially “recognize” and allocate the funds to the CDBG Fund in SB1.



HOUSING TOOLS AND STRATEGIES ACTION ITEMS

HOUSING AFFORDABILITY, AVAILABILITY AND DIVERSITY OF TYPE

LAND USE

PROCESS EFFICIENCIES

HOUSING OPPORTUNITIES

COMPLETED process efficiencies and projects

Land Use Code Audit

Implement eBuild 1.0 to streamline permitting process

Reduce transportation SDCs for multi-family housing in downtown and on key corridors and for ADUs

Minimize costs by negating permit fee increase on projects adding a dwelling

Implement Construction Excise Tax (CET)

Reduce delays for environmental reviews of affordable housing projects

Form the Affordable Housing Trust Fund Advisory Committee

Form the Renter Protections Committee



ACTIONS IN PROGRESS

FALL 2019

WINTER 2020

SPRING 2020

SUMMER 2020

Clear & Objective Housing approval criteria update
Refine tree standards & repond to Planning Commission concerns



Accessory Dwelling Units (ADUs) code update
Recommend code changes in compliance with State law



River Road/Santa Clara Neighborhood Plan & Corridor Study



Implement HB2001 for middle housing



Implement eBuild 2.0 to streamline permitting process



Parks SDC methodology



CET implementation



Expand Eugene's land banking program : 1059 Willamette



Expand Eugene's land banking program: Iris Place



Renter protections



Review short-term rental regulations



KEY HOUSING POLICY DOCUMENTS TO MOVE FORWARD IN 2020

Comprehensive Plan

Parcel Specific Diagram

Consolidated Plan

Fair Housing Plan

For more detail on Housing Tools and Strategies progress, visit www.eugene-or.gov/housingtools.



Question: *Is there flexibility within the CSI budget to move money around to the various departments, or are the allocations strictly proscribed?*

While the payroll tax revenues can only be used to fund certain services (police, fire and emergency medical, municipal court and prosecution, prevention and homeless, and tax administration), how the payroll tax revenues are allocated among those services was not proscribed by Council. The Council did, however, state the purpose of the payroll tax is to raise *additional* revenue to increase community safety services beyond those funded by the City in FY18 (pre-“bridge” funding) and, based on that purpose, committed to using the payroll tax revenues to supplement, not replace, funding used in FY18 for community safety services. Thus, the flexibility to allocate the tax revenue among the services is limited by this commitment.

Even though the tax revenue allocation is not proscribed by code, general allocation assumptions were made in building the payroll tax system adopted by Council in June, 2019. The total community safety funding need (\$23.6 million/year), and corresponding payroll tax rates that needed to be imposed to meet the need (.0021/employer and .0044 or .0030/employee), was based on a package of community safety services. That package of community safety services was based, in part, on a set of desired outcomes (described in Section 5 of Ordinance No. 20616). Thus, any significant shift in the tax revenue allocations that were assumed in building the community safety payroll tax system has the potential of compromising the ability to achieve the outcomes that the City Manager must report on in seven years. Those outcomes being: 1) increase the number of minutes per hour officers are available for community policing; 2) reduce the number of calls for service per day to which no city personnel are dispatched to respond; and, 3) reduce the number of minutes it takes city personnel to respond to non-emergency requests for service.

That package of community safety services, and the general allocations of the revenues among the services, is described in Findings I and J to Ordinance No. 20616, stating:

I. Making some of the systematic changes needed to alter the current trajectory of our safety system will cost an additional \$23.6 million per year. The \$23.6 million funding need is based on the following package of community safety services:

- Police services, including 40 patrol officers, 5 detectives, 4 sergeants, 10 community service officers, 9.5 staff for 911, animal welfare and traffic safety officers, and evidence control and forensic analysts.
- Fire and emergency medical services, including the creation of a 911 triage program and field triage/community response unit.
- Municipal court and prosecution services, including opening third courtroom, expanding community court and mental health court programs and adding 10 jail beds and increased jail services.
- Prevention and homelessness services, including adding emergency shelters, a day center and funding after school programs at Title 1 schools.

J. To fund the above-described package of services, the \$23.6 million would generally be allocated among the services as follows: 65% for police services; 10% for fire and emergency medical services; 15% for municipal court and prosecution services; and, 10% for prevention and homelessness services.

In order to preserve the flexibility needed to adapt the community safety system to the evolving needs of the community, the above-quoted package of services and corresponding payroll tax revenue allocation are only findings to the payroll tax ordinance. To provide that needed flexibility, the Council adopted a code requirement that is consistent with those findings, yet less prescriptive, which states:

- 3.758** **Payroll Tax - Use.** Payroll tax revenue shall only be used to fund:
- (1)** Police services, including but not limited to, patrol officers, detectives, sergeants, community service officers, 9-1-1 staff, animal welfare and traffic safety officers, and evidence control and forensic analysts;
 - (2)** Fire and emergency medical services, including but not limited to, the creation of a 9-1-1 triage program and a field triage/community response unit;
 - (3)** Municipal court and prosecution services, including but not limited to, staffing a third courtroom, expanding community court and mental health court programs and adding 10 jail beds and increased jail services;
 - (4)** Prevention and homeless services, including but not limited to, adding emergency shelters, a day center and funding after school programs at Title I schools; and,
 - (5)** Administration of the payroll tax.

Amendments to Proposed Budget

Property Tax Rates and Tax Levy

FY21 Proposed Budget page 175

These tables take into account revised property tax assumptions as described in the General Fund Forecast and Impact on Taxpayers sections of the Amendments to FY21 Proposed Budget.

Property Taxes Levied

Actual Current Tax Receipts FY19	Amended Current Tax Receipts FY20	Current Levy Classification	Amended Gross Levy FY21	Less Discounts and Delinquency	Amended Current Tax Receipts FY21
OPERATING LEVY					
\$102,791,110	\$106,026,000	Permanent Operating Levy	\$116,131,000	\$5,806,000	\$110,325,000
\$102,791,110	\$104,910,000	Permanent Operating Levy	\$116,131,000	\$8,129,000	\$108,002,000
2,576,268	2,565,000	Five-Year Local Option Levy for Library Operations	2,700,000	135,000	2,565,000
3,005,545	2,973,696	Five-Year Local Option Levy for Parks and Recreation	3,150,000	157,000	2,993,000
108,372,923	111,564,696	TOTAL OPERATING LEVY	121,981,000	6,098,000	115,883,000
108,372,923	110,448,696	TOTAL OPERATING LEVY	121,981,000	8,421,000	113,560,000
DEBT SERVICE LEVY					
13,511,360	13,200,000	General Obligation Bonds	14,325,263	716,263	13,609,000
13,511,360	13,200,000	General Obligation Bonds	14,633,334	1,024,334	13,609,000
\$121,884,283	\$124,764,696	GRAND TOTAL PROPERTY TAX	\$136,306,263	\$6,814,263	\$129,492,000
\$121,884,283	\$123,648,696	GRAND TOTAL PROPERTY TAX	\$136,614,334	\$9,445,334	\$127,169,000

Source: City of Eugene Finance Division; FY20 and FY21 amounts are estimates.

Property Tax Collections

Fiscal Year	Total City Tax Levy Imposed	Current Tax Collections	Percent of Levy Collected*	Delinquent Tax Collections	Total Tax Collections	Total Collections as Percent of Current Levy
FY12	\$97,004,407	\$91,801,363	94.6%	\$1,654,934	\$93,456,297	96.3%
FY13	98,930,968	93,319,364	94.3%	2,652,663	95,972,027	97.0%
FY14	101,659,370	96,000,761	94.4%	2,714,108	98,714,869	97.1%
FY15	105,675,104	100,015,912	94.6%	2,457,097	102,473,009	97.0%
FY16	110,929,231	104,672,605	94.4%	1,987,826	106,660,431	96.2%
FY17	115,150,057	109,248,314	94.9%	2,324,796	111,573,110	96.9%
FY18	119,437,230	117,410,919	98.3%	1,906,085	119,317,004	99.9%
FY19	127,394,933	121,884,283	95.7%	1,414,905	123,299,188	96.8%
FY20 Estimate	131,344,437	124,764,696	95.0%	1,715,138	126,479,834	96.3%
FY20 Amended	131,344,437	123,648,696	94.1%	1,715,138	125,363,834	95.4%
FY21 Budget	136,306,263	129,492,000	95.0%	1,476,992	130,968,992	96.1%
FY21 Amended	136,614,334	127,169,000	93.1%	1,476,992	128,645,992	94.2%

Source: Lane County Assessment & Taxation for historic information; City of Eugene Finance Division for budget year estimates.

* Collection percentage of total amount levied by Lane County Assessment & Taxation. The collection rate takes into account early payment discounts up to 3%, which reduce the expected amount of City tax receipts.

Property Tax Rates

Fiscal Year	Tax Rates per \$1,000 of Assessed Value ¹					Total City Tax Levy Imposed ⁶	Assessed Valuation ⁷
	Operating ²	Library ³	Parks and Rec. ⁴	Debt Service ⁵	Total City		
FY12	\$6.90	\$ -	\$ -	\$1.14	\$8.04	\$97,004,407	\$11,884,137,444
FY13	6.90	-	-	1.12	8.03	98,930,968	12,144,046,177
FY14	6.89	-	-	1.11	8.01	101,659,370	12,501,814,739
FY15	6.89	-	-	1.09	7.98	105,675,104	13,029,838,380
FY16	6.88	-	-	1.08	7.97	110,929,231	13,685,478,306
FY17	6.87	0.19	-	0.97	8.02	115,150,057	14,078,122,403
FY18	6.87	0.18	-	0.92	7.96	119,437,230	14,701,954,910
FY19	6.86	0.17	0.20	0.90	8.13	127,394,933	15,336,266,286
FY20	6.86	0.17	0.19	0.85	8.07	131,344,437	15,938,748,865
FY21 Budget	6.85	0.16	0.19	0.85	8.05	136,306,263	16,576,000,000
FY21 Amended	6.85	0.16	0.19	0.87	8.07	136,614,334	16,576,000,000

Source: Lane County Assessment & Taxation for historic information; City of Eugene Finance Division for budget year estimates.

(1) These are the typical rates applied to tax bills for a majority of the City's taxpayers, per \$1,000 of taxable assessed value. Small variances in rate calculations are due to additional variables used by Lane County for generating the rates. Totals may differ slightly from the sum of individual rates due to rounding.

(2) A permanent tax rate of \$7.0058 is the City's base operating levy. The applied rate is adjusted each year due to urban renewal tax increment calculations.

(3) In November 2015, voters approved a five-year local option property tax levy for Library Operations, in the amount of \$2.7 million annually, to expand hours and services from FY17 through FY21.

(4) In May 2018, voters approved a five-year local option property tax levy for Parks and Recreation Operations and Maintenance at \$3.15 million per year, starting in FY19 and ending in FY23.

(5) Changes in debt tax rates from year to year reflect new voter-approved General Obligation bonds and payoff of prior bond authorizations, as well as periodic refinancing of debt to achieve interest rate savings.

(6) Net of gains and losses from individual extensions, compression losses, urban renewal taxes imposed, and roll corrections.

(7) Net of urban renewal incremental value.