



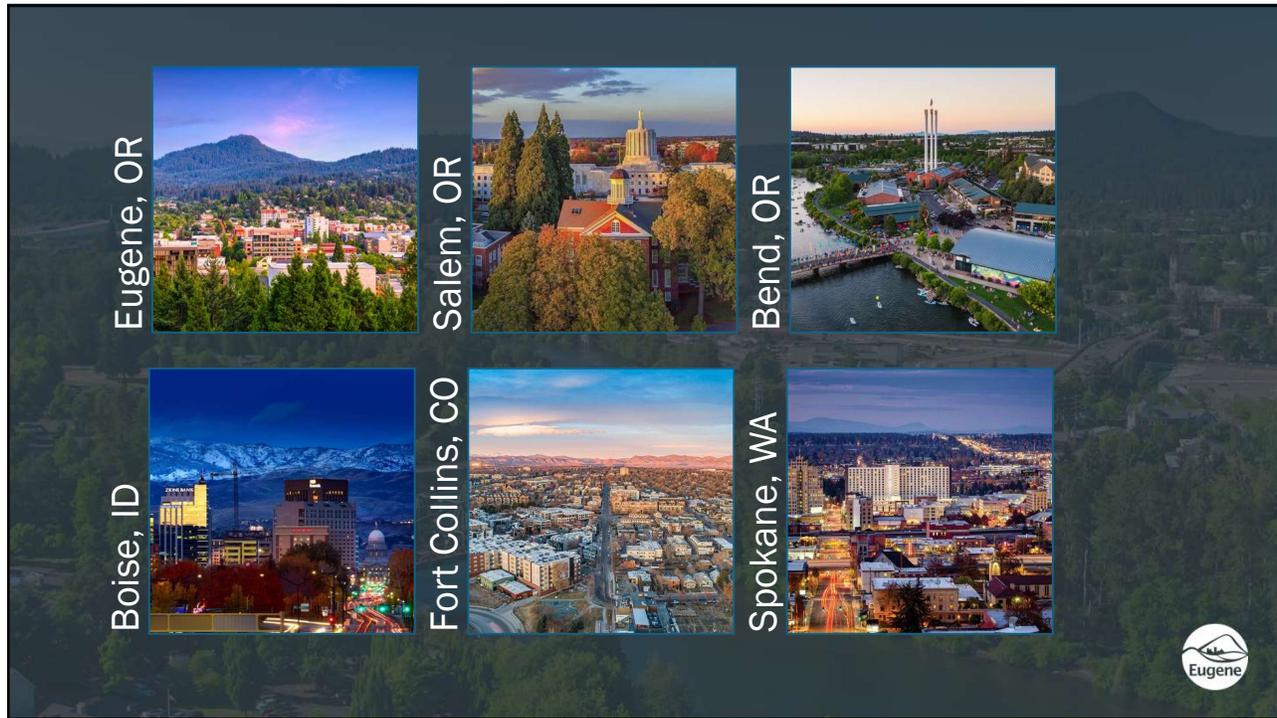
1

TAG Recommendations

1. Operational Efficiencies and Reductions
2. Revenues
3. Economic Development

<https://www.eugene-or.gov/4306/Budget-Advisory-Reports>

2



3

Key Findings

Eugene has fewer children and fewer people of working age than other comparable cities.

Eugene's younger households have lower incomes and are less likely to own homes than in other cities...even compared to another college town.

Eugene has more homeless people and more cost-burdened renters than the other cities in the group.

The Oregon cities are more reliant on property taxes than other cities...and Oregon's property tax system is more constrained than the other states in this group.

Eugene is a comparably "full-service" city compared to most of the cities on the list. The City has more FTE than other cities.

Eugene spends less on a per capita basis than all of the cities in the group.

Eugene lags the other cities in turns of job growth and is the only city where population growth exceeded job growth.

Eugene ranks high on a national rating of "best managed" big US cities.

4

Eugene and Comparable Cities

CITY	2024 POPULATION	SQUARE MILES	HIGHER ED ENROLLMENT
Boise, ID	250,060	85	Boise State U: 27,250
Spokane, WA	233,000	69	WSU Spokane, Gonzaga, Whitworth: 12,750
Salem, OR	177,567	49	Willamette University 2,589
→ Eugene, OR	177,155	44	U of Oregon: 24,462 ←
Fort Collins, CO	172,435	57	Colorado State U: 34,218
Bend, OR	104,089	35	OSU Cascades 1,365

Sources: Population, Portland State University, Community Planning Association of Southwest Idaho, Colorado State Demography Office, Washington Office of Financial Management. Square miles, US Census. Enrollment, university websites.



5

Comparable Cities – Similarities and Differences

No two cities are exactly alike. We will discuss similarities and differences among the cities in this group as we look at the characteristics below.



- Population 100,000+
- Northwest or mountain west
- University or major employer



- Housing tenure
- Income
- Age



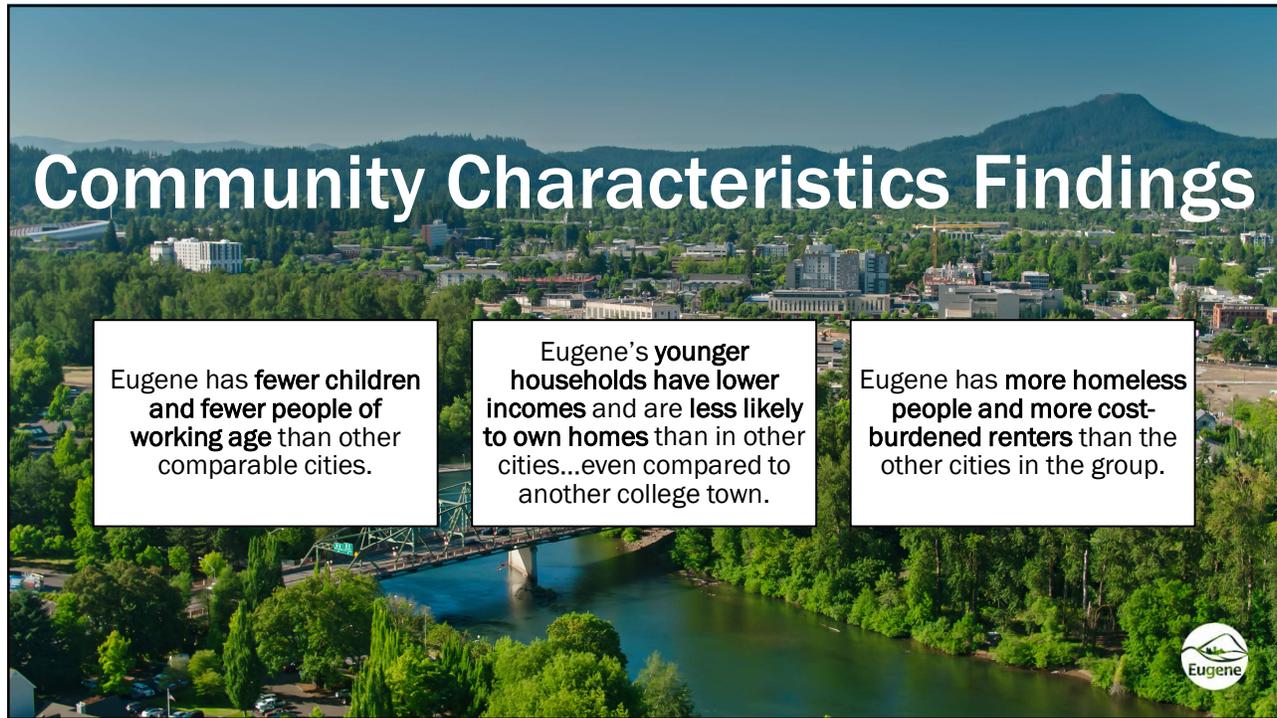
- Jobs
- Growth



- Governance
- Tax authority
- Service responsibilities



6



Community Characteristics Findings

Eugene has **fewer children and fewer people of working age** than other comparable cities.

Eugene's **younger households have lower incomes** and are **less likely to own homes** than in other cities...even compared to another college town.

Eugene has **more homeless people and more cost-burdened renters** than the other cities in the group.



7

Household Income by Age

Eugene's **younger households have lower median incomes** than in the other cities in the group. Households headed by adults aged 45 to 64 in Eugene also have incomes at the lower end of the group (ahead of only Spokane).

Median Household Income in the Past 12 Months, by Age of Householder (2024)

	TOTAL	Householder under 25 years	Householder 25 to 44 years	Householder 45 to 64 years	Householder 65 years and over
Bend, OR	\$104,031	\$67,433	\$117,692	\$111,442	\$76,075
Oregon	\$85,220	\$46,720	\$98,287	\$102,582	\$60,405
Fort Collins, CO	\$81,199	\$30,576	\$89,820	\$136,647	\$70,499
Boise City, ID	\$81,102	\$46,569	\$96,232	\$95,104	\$62,704
Salem, OR	\$79,638	\$38,107	\$85,565	\$100,879	\$62,438
Spokane, WA	\$78,583	\$45,170	\$89,902	\$89,347	\$54,199
Eugene, OR	\$70,781	\$29,079	\$77,479	\$90,872	\$64,729

Census, ACS 2024 1-year, Table B19049



8

Population by Age

Eugene has **fewer children** and **fewer people aged 25-44** than all other cities. Eugene has **more student-aged people (aged 18-24)**, second only to Fort Collins (Colorado State U).

Shares of Population by Age (2024)



Census, ACS 2024 1-Year Table B01001

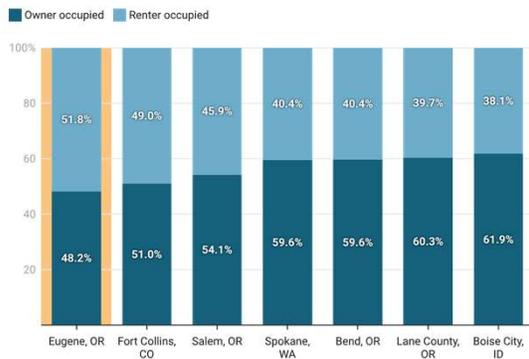


9

Housing Tenure & Density

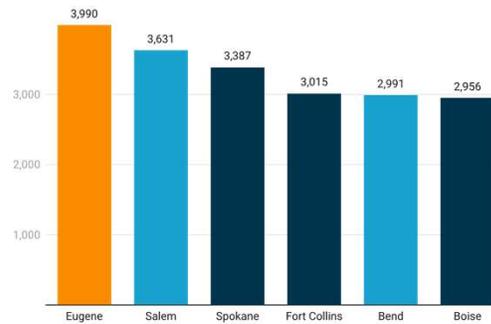
Eugene has **more renters** (left) and **greater population density** (right) than the other cities.

Housing Tenure (2024)



US Census: ACS 2024 1-year, Table B25003

Population per Square Mile (2024)



Population: Portland State University, Community Planning Association of Southwest Idaho, Colorado State Demography Office, Washington Office of Financial Management. Square miles: US Census.

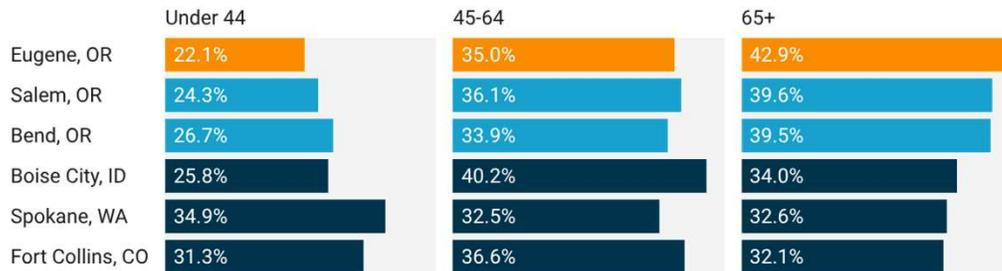


10

Housing Tenure

In Eugene (and other Oregon cities!), **more homeowners are older than 65** (third set of bars below).

Percent of Homeowners by Age



US Census: ACS 2024 1-year, Table B25007

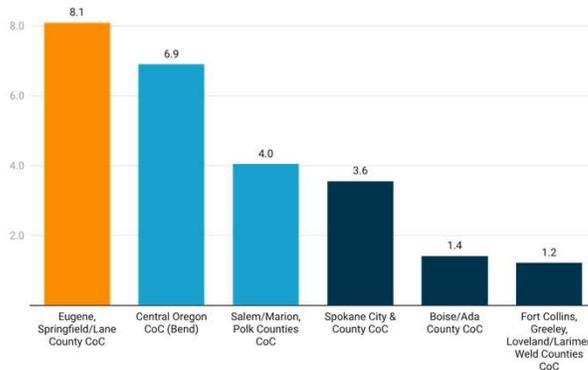


11

Homelessness & Housing Costs

Eugene has **higher rates of homelessness** (below) and **more cost-burdened renters** (right) than the other cities.

Total Homeless per 1,000 Residents (2024)



Continuum of Care (CoC) Point-In-Time Counts of Total Homeless, January 1, 2024. Department of Housing and Urban Development. County populations: Portland State University, Community Planning Association of Southwest Idaho, Colorado State Demography Office, Washington Office of Financial Management.

Housing Costs Over 30% of Income, Last 12 months (2024)



Census: ACS 2024 1-year, Table B25140

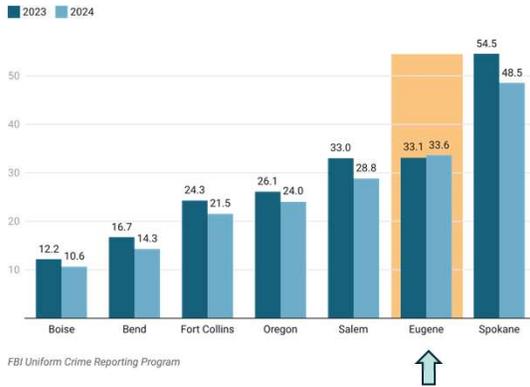


12

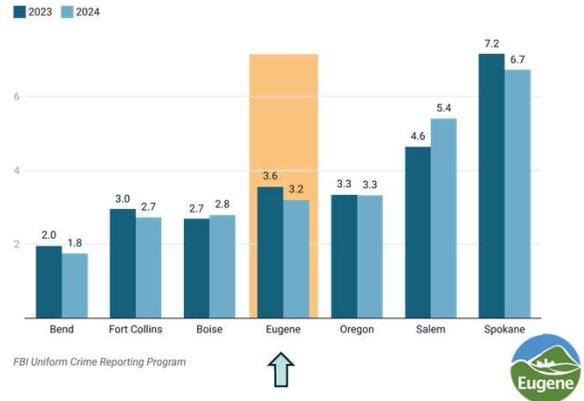
Crime Rates

Eugene has the **second highest property crime rate** (left) and its **violent crime rate is in the middle of the pack** (right) compared to the other cities.

Property Crimes per 1,000 Residents



Violent Crimes per 1,000 Residents



13

Fiscal Findings

Eugene spends less on a per capita basis than all of the cities in the group.

Eugene is a comparably “full-service” city compared to most of the cities on the list. The City has more FTE than other cities.

The Oregon cities are more reliant on property taxes than other cities...and Oregon’s property tax system is more constrained than the other states in this group.



14

City Services and Responsibilities

Eugene is a relatively **full-service city**, operating in-house a number of functions handled by other entities in other cities.

Service recipients in each of these cities still pay for the services shown here – they just pay a different jurisdiction or district.

City-Operated Services



	Eugene	Salem	Bend	Boise	Fort Collins	Spokane
Central Services	X	X	X	X	X	X
Police	X	X	X	X	X	X
Muni Court	X	X	X		X	X
Fire	X	X	X	X		X
Ambulance	X	X	X			*
911 Dispatch	X				X	
Parks	X	X		X	X	X
Library	X	X		X		X
Streets	X	X	X	X	X	X
Utilities	2	3	3	1	3	4
Street Parking	X	X	X	X		X
Airport	X	X	X	X		joint
Golf	*				X	X
Cemetery		X	X	X	X	
Pensions						X

**The City of Eugene owns the Laurelwood Golf Course but operations are contracted. The Spokane Fire Department contracts ambulance services with a private provider.*

15

City Spending



Eugene is the **second lowest in total spending** and the **third lowest in general fund spending**.

Spokane administers four utilities and its own pension fund.

Fort Collins has a large and complex enterprise park system.

Boise and Spokane have significantly larger populations (233k and 250k).

General Fund & Other Fund Expenditures (FY25 Adopted Budgets)



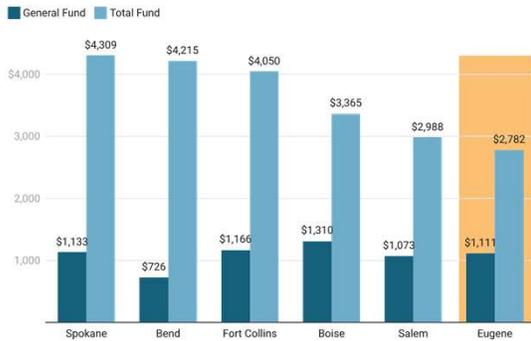
All data are from FY 2025 adopted budgets. Where annual data were not available, biennial data were annualized using an assumed 3% inflation rate. To the extent possible, spending excludes capital, debt service, and expenditures made by cities on behalf of separate districts or entities.

16

City Spending: Apples to Apples (ish), Two Ways

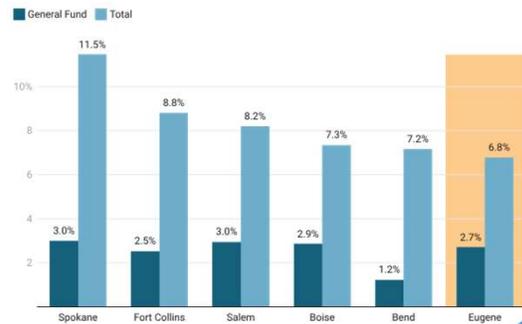
Eugene **spends less in total** and about the **same in general fund** compared to the other cities, normalized for population (left) and as a share of household income (right).

General Fund & Total Expenditures Per Capita



Spending from FY 2025 adopted budgets; population from Portland State University, Community Planning Association of Southwest Idaho, Colorado State Demography Office, Washington Office of Financial Management.

General Fund & Total Expenditures as a Share of Aggregate Household Income



Spending from FY 2025 adopted budgets. Aggregate household income, ACS Table B19025.



17

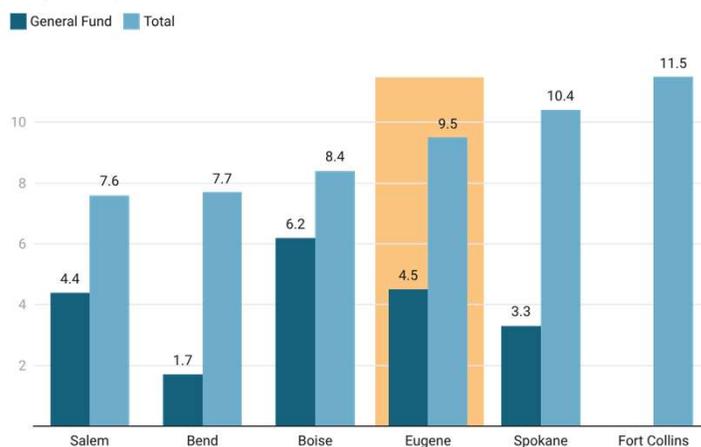
City Staffing

Eugene has the **third highest per capita headcount** of all the cities in the group, and the **highest headcount of the Oregon cities** on a per capita basis.

FTE Counts:

- Spokane: 2,428
- Boise: 2,112
- Fort Collins: 1,963
- **Eugene: 1,686**
- Salem: 1,356
- Bend: 798

City FTE per 1,000 Residents



Adopted FY 2025 budgeted FTEs, city population data from Portland State University, Community Planning Association of Southwest Idaho, Colorado State Demography Office, Washington Office of Financial Management.



18

City Spending: Police, Fire, Parks

Eugene has the **second highest police spending** per capita, **third highest fire** spending (middle), and **second lowest parks** spending (right) of the cities in the sample.

Per Capita City Spending on Police, Fire, and Parks



FY25 adopted budgets. Population: PSU, Community Planning Association of Southwest Idaho, CO State Demography Office, Washington OFM.



19

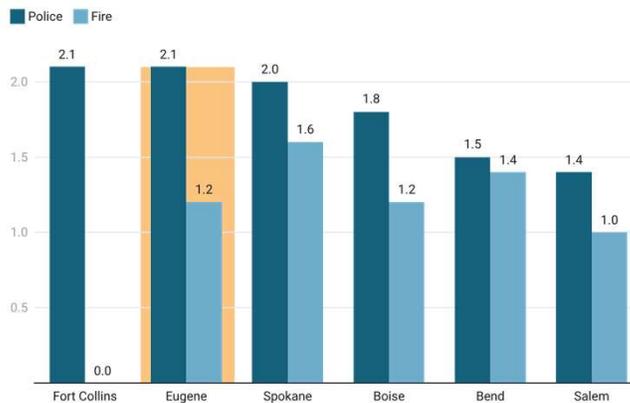
City Staffing: Police & Fire

Eugene has the **second highest police total FTE** per 1,000 residents.

The police FTE counts for both Fort Collins and Eugene include **911 dispatch**, which are not staffed in-house in the other cities on the list.

Eugene, Bend, and Salem operate **ambulance** in-house (Spokane pays for it but does not operate).

Police & Fire FTE per 1,000 Residents



20

Property Tax Authority

Oregon, Idaho, Colorado, and Washington all impose constitutional and statutory limitations on city property taxes.

Only Oregon has a growth limitation, a valuation limitation, AND a permanent rate.

❖ **Oregon's system is more restrictive.**

Property Tax Limitations

	Growth Limitations	Rate Limitations
Bend	3% + new construction growth	Permanent rate and \$10 per \$1,000 RMV
Boise	3% + 90% of new construction, up to 8%	
⇒ Eugene	3% + new construction growth	Permanent rate and \$10 per \$1,000 RMV
Fort Collins	As a home-rule municipality, exempt from Colorado's statutory 5.5% property tax growth limits under the Taxpayer Bill of Rights (TABOR)	
Salem	3% + new construction growth	Permanent rate and \$10 per \$1,000 RMV
Spokane	1% + new construction growth	\$10 per \$1,000 RMV

SME review of state tax code. RMV = Real Market Value.

21

City Taxing Authority

Outside of property taxes, these are the major taxes funding city operations.

Like at least 36 other cities in Oregon, Salem imposes an **operations fee** and Bend imposes a **transportation fee**.

These service fees are collected through utility bills but support broader city operations.

City Taxing Authority

	City Sales Tax	Local Gas Tax	Other Excise Taxes	Other Taxes
Bend	n/a	n/a	3% marijuana; 10.4% room tax	n/a
Boise	No, but receives share of state sales tax revenue.	n/a	n/a	n/a
⇒ Eugene	n/a	5 cents / gallon	3% marijuana; 4.5% transient lodging tax	0.21% employer payroll tax; 0.44% employee payroll tax
Fort Collins	4.35% on taxable sales; 2.25% on food	n/a	3% lodging tax	n/a
Salem	n/a	n/a	3% marijuana; 9% transient occupancy tax	n/a
Spokane	1.10%	n/a	Real estate excise tax 0.5% for streets; 2% lodging tax	5% admissions tax; various gambling taxes; 3.5% - 21% utility taxes

22

City Revenues

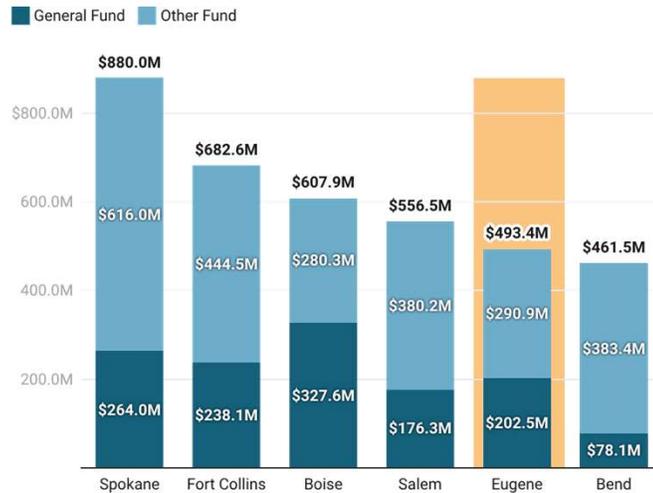


In Eugene, \$202M (or 41% of revenues) went to the general fund. Other fund revenues are generally restricted for specific uses.

Cities that operate **utilities** tend to have more revenues in other funds.

Bend's **transportation fee** (beginning in 2024) generates ~\$5 million per year and is deposited in a non-general fund.

Revenues, General Fund & Other Fund (FY25)



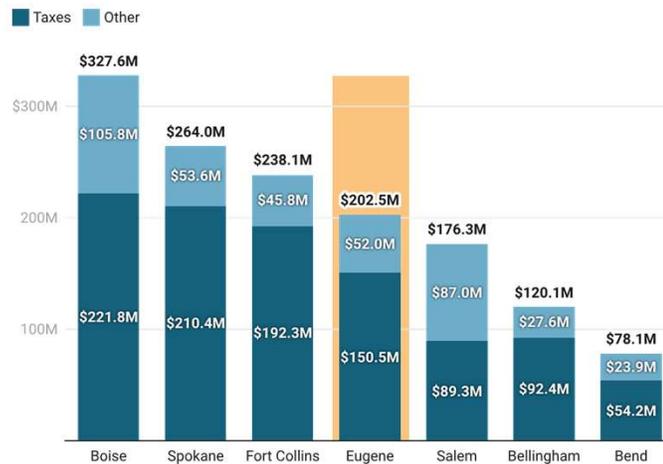
23

City Revenues



Salem collects a **City Operations Fee**, which is a monthly flat fee based on the type of utility account. This fee generated \$14.2 million in FY 2025.

General Fund Taxes & Other Revenues (FY25)



Other operating revenues: licenses and fees, charges, intergovernmental revenues, fines and penalties. Excludes transfers.

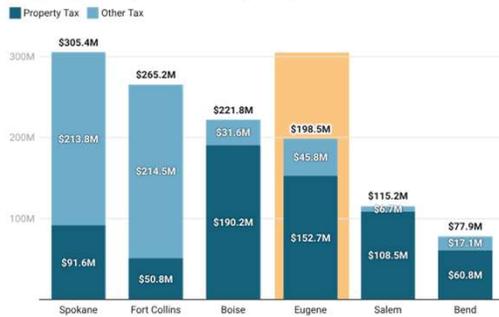
24



Reliance on Property Taxes

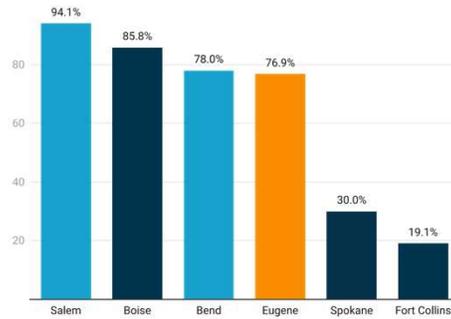
Eugene's community safety payroll tax is a significant source of non-property tax revenue, which is why Eugene is less reliant on property taxes than the other Oregon cities in the sample..

Property Taxes, Other Taxes (FY25)



Other taxes include payroll (Eugene only), sales, utilities, liquor, occupational privilege, lodging, hotel, and other excise taxes.

Property Taxes as a Share of All Taxes



25

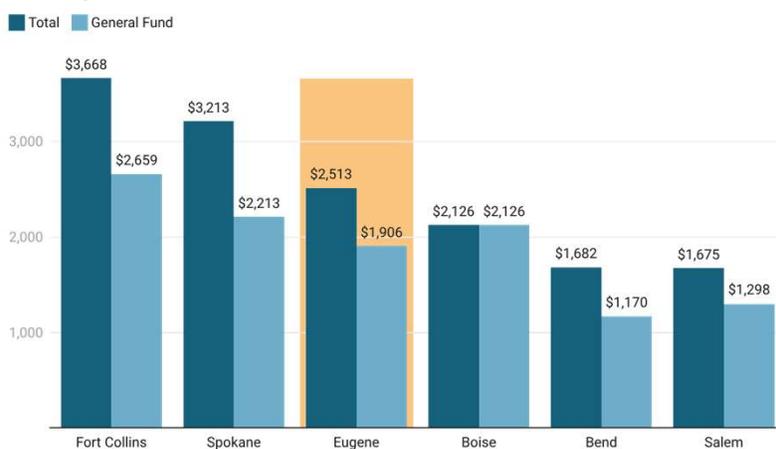


Taxes per Household

Eugene's taxes per household are third highest among the group.

Note: this is not a perfect measure of tax burden. Not all taxes are paid by households – some are paid by businesses, visitors, etc.

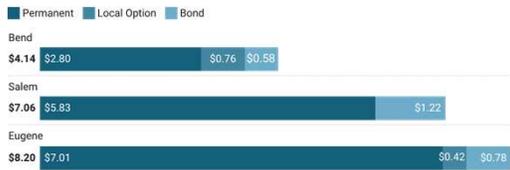
Taxes per Household



26

Oregon Cities: Property Tax Rates

City Property Tax Rates



Eugene has a **higher city property tax rate** than the other two Oregon cities in the group, though the City only receives \$6.85 of the \$7.01 permanent rate.

The layered local tax rate in Salem is higher than in Eugene.

In Bend, library and parks services are paid for and operated by **separate taxing entities**: the Deschutes Public Library District and the Bend Park and Recreation District.

Combined Local Property Tax Rates



27

Residential Property Taxes

Property tax bills are a function of property values and tax rates. Though it has comparatively high property tax rates in this small sample, the average tax bill is significantly lower than Bend's and relatively close to Salem's.

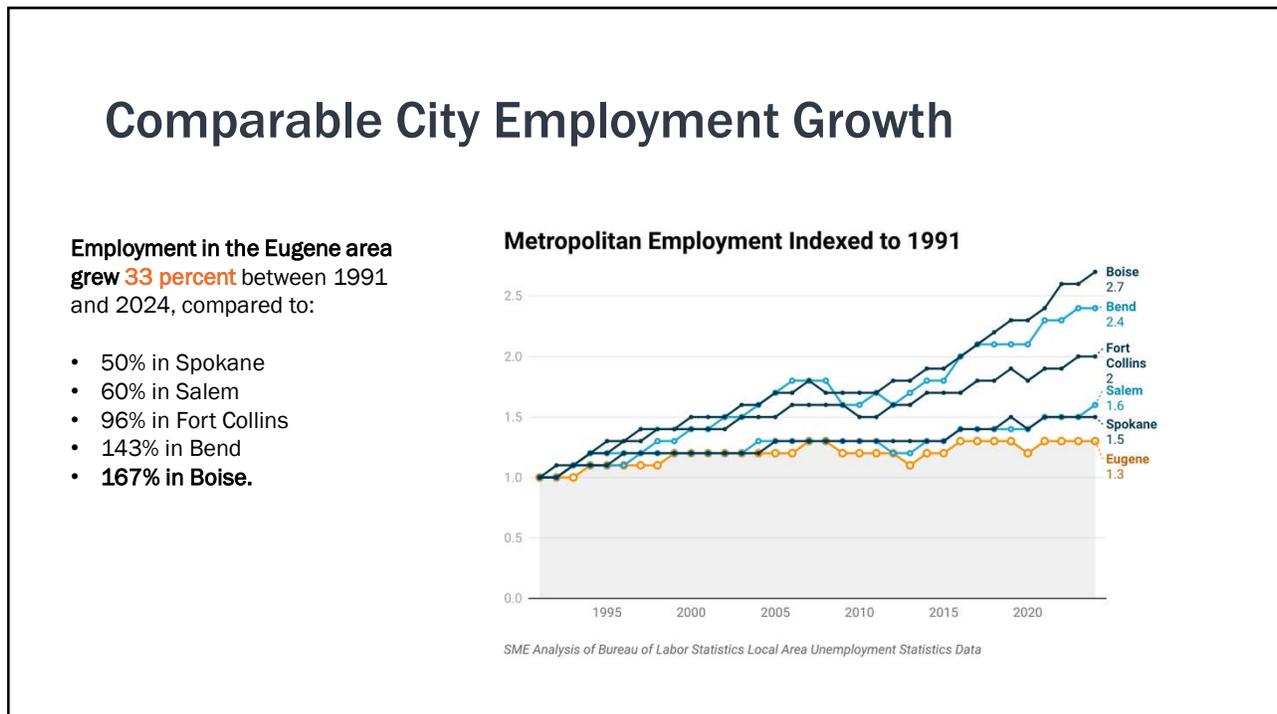
Average Residential Tax Bill

City	2025 Average Residential AV	Permanent and Local Option Tax Rate per \$1,000 AV	City Tax Bill	Other Local Tax Rates per \$1,000 AV	Other Local Taxes	Total Tax Bill
Bend	\$275,464	\$4.14	\$1,140	\$12.60	\$3,471	\$4,611
Eugene	\$233,878	\$8.20	\$1,917	\$9.27	\$2,168	\$4,085
Salem	\$217,362	\$7.06	\$1,534	\$11.10	\$2,413	\$3,946

28



29



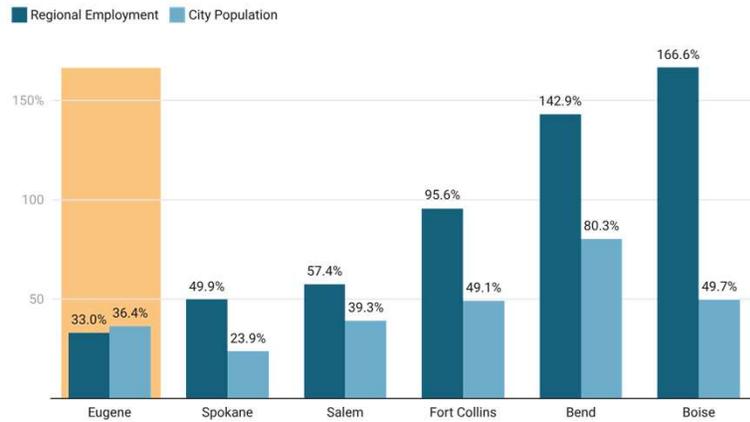
30

Comparable City Employment Growth

Eugene is the only city in which **population growth exceeded regional employment growth** over the last 33 years.

Takeaway: in Eugene, demand for services grew faster than the economy.

Growth in Regional Employment and City Population (1991 - 2024)



31

City Service Quality

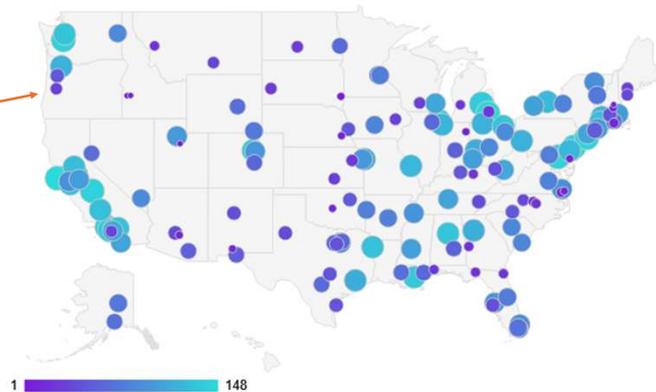
Quality of City Services: a rolled-up ranking based on several factors including financial stability, education, health, safety, economy, and infrastructure and pollution.

- Boise #4
- Eugene #32
- Salem #49
- Spokane #87 (out of 148, near the middle)

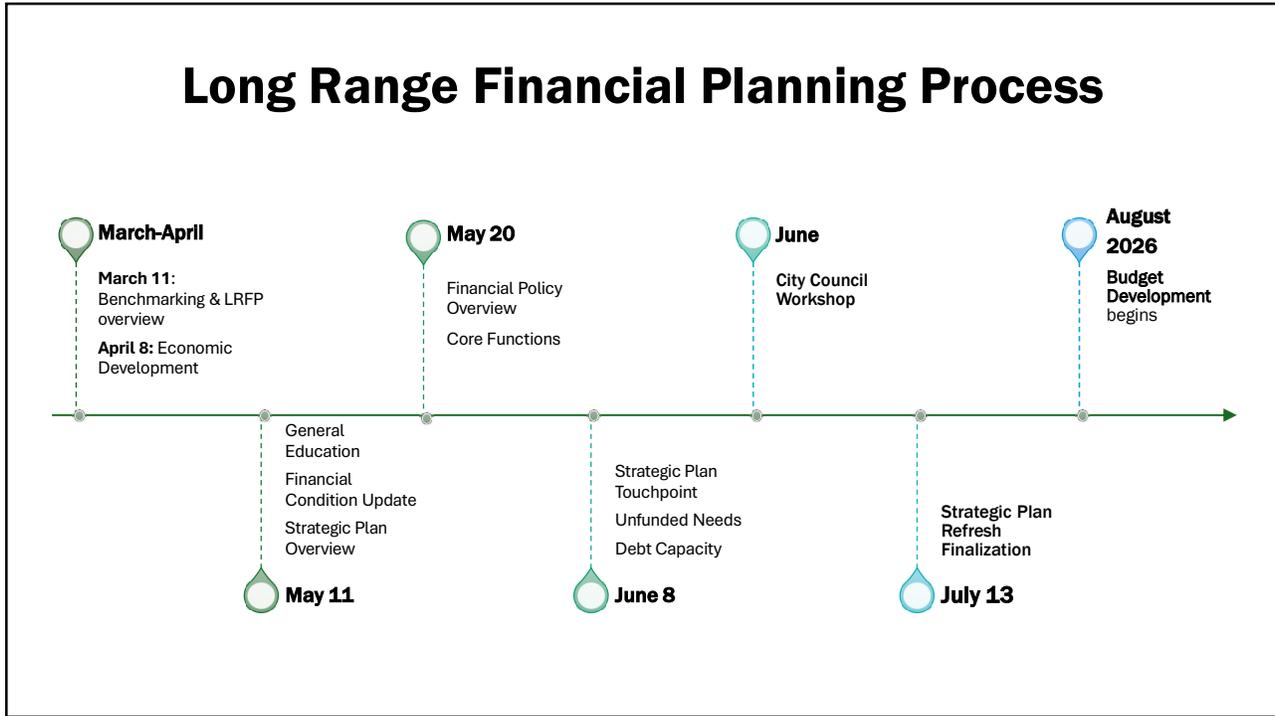
Fort Collins and Bend did not make the list.

Best- & Worst-Run Cities in America (2026)

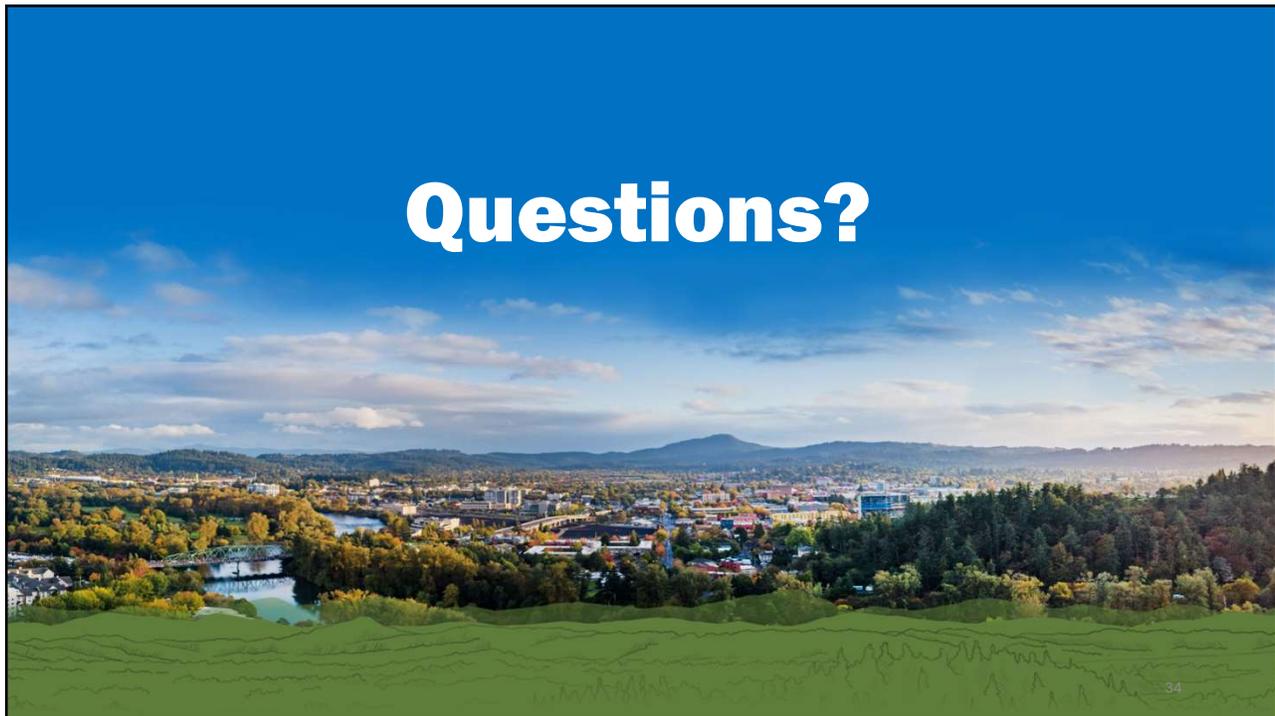
Adam McCann, WalletHub Financial Writer • Jun 17, 2025



32



33



34