

BEFORE THE COUNCIL OF THE
METROPOLITAN SERVICE DISTRICT

FOR THE PURPOSE OF ADOPTING) RESOLUTION NO. 84-500
LEGISLATIVE OBJECTIVES REGARDING)
DISTRICT FINANCES) Introduced by
) Presiding Officer Kirkpatrick
) and Executive Officer Gustafson

WHEREAS, The Council of the Metropolitan Service District has adopted Resolution No. 84-444 establishing long-range financial policies for Metro; and

WHEREAS, The Council has adopted Resolution No. 84-477 which establishes priorities and objectives of Metro for the next two years including a Priority (B) to "Establish and Maintain Adequate and Firm Financial Support for All Services" and a concomitant objective to "Offer specific legislative proposals for improving Metro financing"; and

WHEREAS, The Presiding Officer and Executive Officer have caused extensive research and analysis of Metro finances to be done and have consulted interested citizens and local officials on Metro functions and finances; now, therefore,

BE IT RESOLVED,

That the Council of the Metropolitan Service District adopts as legislative objectives bills which will (1) uncouple approval of zoo financing from authorization to provide non-zoo functions, (2) provide state-shared revenues for general government purposes, (3) give Metro authority to tax Metro services for general government purposes, and (4) continue local government dues.

ADOPTED by the Council of the Metropolitan Service District this 25th day of September, 1984.



Presiding Officer

STAFF REPORT

Agenda Item No. 8.3

Meeting Date Sept. 25, 1984

CONSIDERATION OF RESOLUTION NO. 84-500 FOR THE
PURPOSE OF ADOPTING LEGISLATIVE OBJECTIVES REGARDING
DISTRICT FINANCES

Date: September 19, 1984

Presented By: Rick Gustafson

FACTUAL BACKGROUND AND ANALYSIS

The Resolution on Metro's financial legislative program has been slightly amended from the resolution distributed for the last Council meeting. The amendment is to change the adoption of specific bill drafts to adoption of the goals which the bills embody. For example, the Council's goal in the excise tax bill is to have authority to impose an excise tax to fund general government functions; this goal is achieved if the bill were expanded to allow a tax on regional services, amended to put a ceiling on the level of the tax, or moved to a different Metro Statute. This changed wording focuses legislative attention on Metro's needs and goals, and no new Council resolution will be required as these goals work their way through the legislative process.

EXECUTIVE OFFICER'S RECOMMENDATION

The Executive Officer recommends adoption of the revised Resolution No. 84-500.

RG:amn



Memo

METROPOLITAN SERVICE DISTRICT 527 S.W. HALL ST., PORTLAND, OREGON 97201 503 221-1646
Providing Zoo, Transportation, Solid Waste and other Regional Services

Date: September 12, 1984

To: Metro Council

From: Corky Kirkpatrick, Presiding Officer CK

Regarding: Legislative Report

Please find attached a copy of the Executive Officer's and my memo regarding financial legislative proposals. I will discuss this memo with you at our September 13, 1984, meeting and plan to discuss the proposals with the House Legislative Task Force on Regional Governance (Otto Committee) on September 14, 1984.

The attached memo contains a proposed Resolution (No. 84-500) which will be formally considered at the September 13, 1984, Council meeting. If the Resolution is adopted, we plan to ask the House Legislative Task Force to include the proposals in their report. The final meeting of the House Task Force is scheduled for September 28, 1984.

CK:amn

Attachments



Memo

METROPOLITAN SERVICE DISTRICT 527 S.W. HALL ST., PORTLAND, OREGON 97201 503 221-1646
Providing Zoo, Transportation, Solid Waste and other Regional Services

Date: September 12, 1984
To: Metro Council
From: Corky Kirkpatrick, Presiding Officer ^{ck}
Rick Gustafson, Executive Officer ^{RG}
Regarding: LEGISLATIVE PROPOSALS ON METRO FINANCES

The purpose of this memo is to present a proposed legislative package regarding long-range finances for Metro. The complete package is included in Resolution No. 84-500 attached as Exhibit "A." Resolution No. 84-500 will be considered by the Council on September 25, 1984.

FINANCIAL STABILITY IS IMPORTANT GOAL

During the past year the Council and Executive Officer have periodically discussed financial plans of the District. Several memoranda have been presented to the Council on the subject (a complete list is attached as Exhibit "B") and the Council has adopted a set of policies governing long-range finances for Metro (complete set of policies is attached as Exhibit "C").

The general financial principles adopted by the Council are as follows:

1. Each functional area shall have identified sources of revenue;
2. Each functional area shall prepare a five-year financial plan; and
3. Any new functions assumed by Metro shall have a source of funding.

The four current Metro functions and their present sources of revenue are as follows:

<u>Function</u>	<u>Revenue</u>
Zoo	Admission/Concession Fees and Property Taxes

<u>Function</u> (continued)	<u>Revenue</u>
Solid Waste	Disposal and User Fees
Intergovernmental Resource Center (IRC)	Grants and Local Government Dues
General Government	No separate identified source

LEGISLATIVE PROPOSALS BY FUNCTIONAL AREA

The proposed financial legislative package affects three of the four functional areas -- Zoo, Intergovernmental Resource Center (IRC) and General Government. The solid waste area is not included since sufficient legislative authorization currently exists to make the solid waste function self-sufficient through the use of fees. The entire text of legislative proposals are included in the proposed Resolution attached as Exhibit "A."

ZOO: The goal for long-range financial stability for the Zoo is a permanent operating tax base. While District voters approved a \$5,000,000 per year three-year serial levy in May 1984 to fund operating and capital construction costs, such action is not permanent. A new levy must be submitted to the voters in May of 1986 to continue using property taxes to fund the Zoo.

Based upon advice from Legal Counsel, Metro has the authority to submit a tax base levy for the purpose of funding only Zoo operations. (For more complete discussion see memo dated 7/26/84 titled "Long-Range Financing for Zoo Operations.") If such a tax base levy is approved by the voters, current state statutes authorize Metro to perform additional functions such as water supply, human services, parks, jail and criminal justice services and library services. Because such authorization might be an impediment to voters approving a tax base for the Zoo the legislative change in Attachment "1" of Exhibit "A" attached (Resolution No. 84-500) is proposed for your consideration. The proposed legislation removes the Zoo tax base approval requirements and replaces it with direct voter approval requirements for the District to perform the specific functions mentioned above. The proposal also states that:

"...voter approval of a power means approval of any measure identifying the power, including a measure authorizing financing which identifies funds for the exercise of the power."

Enactment of this proposed legislation will enable District voters to consider a Zoo tax base measure on its merits while retaining approval authority on specified District functions.

IRC: The major purpose of this function is to provide planning and coordination services to local governments in the region. The long-range fiscal policy for the IRC is for local governments to pay for services received and to have a say in what services will be provided to them. The proposed legislation amends ORS 268.513 and does three things (see Attachment "2" of Exhibit "A"):

1. It removes the "sunset" provision on Metro's ability to assess a service charge to cities and counties for the cost of planning functions;
2. It requires that the Council "...shall consult with the local government officials advisory committee...in determining whether" to charge cities and counties for planning functions provided by Metro; and
3. It includes the Port and Tri-Met as units against which a mandatory assessment will be levied as follows:

"(4) The Port of Portland and the Tri-County Metropolitan Transportation District established pursuant to ORS Chapter 267 shall each pay as charges a per capita amount equal to .125 of the per capita service charge set for the cities and counties for population within the Metropolitan Service District...."

GENERAL GOVERNMENT: The goal for this functional area is to obtain a new source of revenue to pay for the costs of general government of Metro. Costs of general government are those activities of the District mandated by statute to occur whether or not the District does anything else. Included are the costs of the Council; the Executive Officer; election expenses; mandated land use activities such as urban growth boundary management and plan coordination responsibilities. The total amount of revenue needed for general government activities is approximately \$1,000,000 (for further explanation see memo dated June 20, 1984, titled "General Government Cost Projections and Allocation of Support Service Costs").

Potential sources of revenue considered to meet the identified needs include the following:

EXISTING AUTHORITY

- o Property Tax
- o Income Tax

ADDITIONAL TAXING AUTHORITY

- o General or specific authority to tax a variety of goods or services.

STATE SHARED REVENUES

- o Liquor Revenue
- o Cigarette Tax Revenue

FEE FOR METRO SERVICES

- o Apportion revenue from Solid Waste, Zoo and IRC to cost of General Government

Of the several potential general government revenue sources listed above, two are presented for consideration.

1. Receipt of state cigarette tax proceeds for general purpose. This proposal (see Attachment "3" of Exhibit "A") is in concept form rather than draft legislation form because of the complex technical nature of the legislation required.

If the proposal is part of Metro's legislative program, then drafting assistance will be requested from Legislative Counsel. The basic concept proposed is an increase in the state cigarette tax inclusion of Metro in the distribution formula. Two options are proposed including a \$.01 per pack increase with the revenue distributed to counties statewide except in the Tri-County area Metro would receive its proportionate share based upon the Metro population in each county. The second option is an increase of \$.03 per pack with a penny each allocated statewide to the cities, counties and regional councils. At this time both options are recommended for consideration.

2. Fees on Metro services. This proposal (see Attachment "4" of Exhibit "A") authorizes the Council by ordinance to tax any of its functions with proceeds to be used for general purposes including studying the feasibility of performing additional functions. The proposed legislation amends ORS 268.515 as follows:

"(7) The district may impose an excise tax on any of its functions for the purposes of performing any of its functions and studying additional functions."

The proposal also states that any such tax imposed shall not become effective until 65 business days after approval by the Metro Council.

ADDITIONAL BACKGROUND INFORMATION

In addition to considering the memoranda listed in Exhibit "B" and adopting the long-range financial policies set forth in Council Resolution No. 84-444 (Exhibit "C"), the Council has adopted Resolution No. 84-477 which establishes priorities and objectives for the District for the next two years. One adopted Council priority and its concomitant objectives address long-range financial issues as follows:

"Priority B: Establish and Maintain Adequate and Firm Financial Support for all Services.

"Objectives:

- "1. Define elements of General fund and Support Services fund.
- "2. Adopt formal policies for solid waste fees.
- "3. Secure authorization for permanent General fund.
- "4. Secure permanent finances for Zoo operation and maintenance.
- "5. Establish long-term financial support with local governments for stable financing of Intergovernmental Resource Center.
- "6. Offer specific legislative proposals for improving Metro financing."

During the past few months the Presiding Officer, the Executive Officer and staff have been meeting with local officials and citizens to discuss Metro's financial situation. One series of informal meetings with local officials has produced a recommendation by the Presiding Officer and Executive Officer to continue the local dues assessment authority. At another series of informal meetings with citizens and local officials (approximately 70 persons over an eight-week period) the subject of funding general government functions has been the major topic. The information presented at these informal meetings is attached as Exhibit "D." These meetings with citizens and local officials produced a general consensus for Metro to seek legislative action to obtain state-shared revenues from the cigarette tax source and/or acquire authority to impose a fee on Metro services both to support the funding of general government functions.

FOR THE PURPOSE OF ADOPTING) RESOLUTION NO. 84-500
LEGISLATIVE PROPOSALS REGARDING)
DISTRICT FINANCES) Introduced by
) Presiding Officer Kirkpatrick
) and Executive Officer Gustafson

WHEREAS, The Council of the Metropolitan Service District has adopted Resolution No. 84-444 establishing long-range financial policies for Metro; and

WHEREAS, The Council has adopted Resolution No. 84-477 which establishes priorities and objectives of Metro for the next two years including a Priority (B) to "Establish and Maintain Adequate and Firm Financial Support for All Services" and a concomitant objective to "Offer specific legislative proposals for improving Metro financing"; and

WHEREAS, The Presiding Officer and Executive Officer have caused extensive research and analysis of Metro finances to be done and have consulted interested citizens and local officials on Metro functions and finances; now, therefore,

BE IT RESOLVED,

That the legislative proposals attached as Attachments "1" through "4" are hereby adopted by the Metropolitan Service District for submission to the 1985 Legislative Assembly.

ADOPTED by the Council of the Metropolitan Service District this _____ day of _____, 1984.

Presiding Officer

purposes, (3) give Metro authority to tax Metro services for general government purposes, and (4) continue local government dues.

ADOPTED by the Council of the Metropolitan Service District
this _____ day of _____, 1984.

Presiding Officer

DC/gl
1932C/388-6

PROPOSAL TO REMOVE TAX BASE OR INCOME TAX APPROVAL
REQUIREMENTS IN ORDER TO PROVIDE ADDITIONAL FUNCTIONS

268.312 Additional powers of district; preconditions. (1) [If either a tax base or income tax has been authorized the district by its electors under ORS 268.315 or 268.505] Subject to prior voter approval, a district may also:

[(1)] (a) Acquire, develop, construct, alter, maintain and operate metropolitan aspects of water supply and distribution systems including local aspects of systems of persons, public corporations, cities or counties transferred to the district by agreement in accordance with this chapter.

[(2)] (b) Plan, coordinate and evaluate the providing of human services, including but not limited to, programs for the aging, health care, manpower, mental health and children and youth.

[(3)] (c) Acquire, develop, maintain and operate a system of parks, open space, and recreational facilities of metropolitan significance.

[(4)] (d) Provide facilities for metropolitan aspects of criminal and juvenile detention and programs for metropolitan aspects of adult and juvenile justice and, by agreement, local aspects of jails, corrections programs and juvenile justice in accordance with this chapter.

[(5)] (e) Provide metropolitan aspects of library activities including, but not limited to, book acquisition and technical assistance for local libraries.

(2) For the purposes of subsection (1), voter approval of a power means approval of any measure identifying the power, including a measure authorizing financing which identifies funds for the exercise of the power.

PROPOSAL TO EXTEND LOCAL GOVERNMENT DUES ASSESSMENT AUTHORITY

268.513 Service charge for planning functions of district.

(1) The council [,in its sole descretion may determine that,] shall consult with the local government officials advisory committee appointed under ORS 268.170 in determining whether it is necessary to charge the cities and counties within the district for the services and activities carried out under ORS 268.380 and 268.390. If the council determines that it is necessary to charge cities and counties within the district for any fiscal year, it shall determine the total amount to be charged and shall assess each city and county with the portion of the total amount as the population of the portion of the city or county within the district bears to the total population of the district provided, however, that the service charge shall not exceed the rate of 51¢ per capita per year. For the purposes of this subsection, the population of a county does not include the population of any city situated within the boundaries of that county. The population of each city and county shall be determined in the manner prescribed by the council.

(2) The council shall notify each city and county of its intent to assess and the amount it proposes to assess each city and county at least 120 days before the beginning of the fiscal year for which the charge will be made.

(3) The decision of the council to charge the cities and counties within the district, and the amount of the charge upon each, shall be binding upon those cities and counties. Cities and counties shall pay their charge on or before October 1 of the fiscal year for which the charge has been made.

(4) [This section shall not apply to a fiscal year which ends later than June 30, 1985.] The Port of Portland and Tri-County Metropolitan Transportation District established pursuant to Chapter 267 ORS shall each pay as charges a per capita amount equal to .125 of the per capita service charge set for the cities and counties for population within the Metropolitan Service District, and the provisions of subsections (2) and (3), above, shall apply to the charge.

PROPOSAL TO RECEIVE STATE-SHARED REVENUE FOR GENERAL PURPOSES

This legislative concept authorizes Metro to receive revenue based upon a \$.01 per pack tax on the sale of cigarettes statewide. Two options are proposed as follows:

Option A: Additional \$.01 per pack cigarette tax statewide will raise approximately \$3.3 million. Distribute funds to counties, but in tri-county area distribute funds to Metro on basis of Metro population in each county to total county population.

Additional \$.01 per pack tax distributed in this manner would yield approximately:

Clackamas County	100,975
Multnomah County	6,592
Washington County	35,039
Metro	<u>1,185,874</u>
Total	\$1,328,480

Option B: Additional \$.03 per pack cigarette tax. Distribute funds to counties (\$.01), cities (\$.01) and Metro and COGs (\$.01). Metro would receive entire tri-county for general government purposes and as share as regional planning and coordination agency. Revenue would total approximately \$1,328,480.

PROPOSAL TO AUTHORIZE IMPOSITION OF FEE ON
METRO SERVICES FOR GENERAL PURPOSES

268.515 Service and user charges; grants; loans, excise taxes. (1) A district may impose and collect service or user charges in payment for its services or for the purposes of financing the planning, design, engineering, construction, operation, maintenance, repair and expansion of facilities, equipment, systems or improvements authorized by this chapter.

(2) A district may seek and accept grants of financial and other assistance from public and private sources.

(3) A district may, with the approval of a majority of members of its governing body, borrow money from any county or city with territory in the district.

(4) A district may, by entering into loan or grant contracts or by the issuance of bonds, notes or other obligations with the approval of a majority of members of its governing body, borrow money from the state or its agencies or departments, including without being limited to, money from the Pollution Control Fund.

(5) Notwithstanding ORS 294.305 to 294.520, the authority to borrow granted under this section includes the authority to enter into agreements to repay such money subject to such terms and conditions as the parties may agree.

(6) A district may provide that its borrowing of money be secured by a lien and pledge of all or any part of the revenues derived by the district from the facilities constructed from the proceeds of the moneys borrowed.

(7) The district may impose an excise tax on any of its functions for the purposes of performing any of its functions and studying additional functions.

(8) [(7)] Except in an emergency, the imposition of or increase in a service or user charge and the imposition of an excise tax shall not become effective until 65 business days after approval by the governing body. As used in this subsection, business days mean Monday through Friday.

MEMORANDA PRESENTED TO COUNCIL ON LONG-RANGE FINANCES

- o "Future Funding--Background Information on Metro Financial Situation." July 26, 1983.
- o "The General Fund--Its Relationship to Other Funds and Functions Provided." July 26, 1983.
- o "Long-Range Financial Policies for Metro." September 7, 1983.
- o "Five-Year Projections for the General Fund." September 8, 1983.
- o "Preliminary Projections for Zoo Operating Fund." September 28, 1983.
- o "Long-Range Financial Policies for Metro." January 3, 1984.
- o "Zoo Five-Year Financial Plan." January 16, 1984.
- o "Intergovernmental Resource Center Funding Proposal and Schedule." May 25, 1984.
- o "Redefinition of Existing General Fund and Proposed Five Operating Fund System." May 30, 1984.
- o "Proposal for Extension of Mandatory Dues." June 20, 1984.
- o "General Government Cost Projections and Allocation of Support Service Costs." June 20, 1984.
- o "Long-Range Financing for Zoo Operations." July 26, 1984.

BEFORE THE COUNCIL OF THE
METROPOLITAN SERVICE DISTRICT

FOR THE PURPOSE OF APPROVING) RESOLUTION NO. 84-444
LONG-RANGE FINANCIAL POLICIES)
FOR THE METROPOLITAN SERVICE) Introduced by the
DISTRICT) Executive Officer

WHEREAS, The Metropolitan Service District relies on a variety of revenue sources to conduct its business; and

WHEREAS, The Metropolitan Service District over the past five years has demonstrated its ability to carry out its assigned responsibilities; and

WHEREAS, The expiration of a three-year serial levy and changes in state laws will alter the revenue sources for the Metropolitan Service District; and

WHEREAS, A set of financial policies and principles has been developed to be used as a guide for reaching financial stability for the Metropolitan Service District; now, therefore,

BE IT RESOLVED,

That the Council adopts the financial principles and policies contained in Exhibit A attached.

ADOPTED by the Council of the Metropolitan Service District
this 26th day of January, 1984.



Presiding Officer

DC/gl
0512C/366
01/05/84

EXHIBIT A

To assist in the achievement of the broad goal of providing financial stability for Metro, the following general principles are adopted:

1. Each functional area shall have identified sources of revenue;
2. Each functional area shall prepare a five-year financial plan; and
3. Any new functions assumed by Metro shall have a source of funding.

To aid decision making in each of the functional areas, the following policies are adopted:

General Government/Mandated Services

1. General government and mandated services shall have an external source of revenue to cover their direct costs and to pay their share of support services.
2. When specific funds are identified for general government and mandated services, interfund transfers shall no longer be used to support these activities.
3. The support services functions of the General fund shall be totally financed from all Operating funds on the basis of actual use.

Local Assistance and Coordination

1. Local assistance activities carried out by Metro shall be funded by the jurisdictions and organizations using those services.
2. Metro shall annually review and develop a local assistance program in conjunction with local government users.

Zoo Operations

1. The Zoo shall rely on the property tax for a portion of its revenues.
2. Approximately 50 percent non-tax revenues shall be maintained for funding Zoo operations.

3. The Council shall annually review admission fees to assist in meeting Objective 2 above.
4. The Council shall develop a policy of maintaining a proper balance between funds used for animal and non-animal capital improvements and the use of private versus public funds.
5. As indicated in the adopted Master Plan, the priority for capital investments shall be the completion of the Zoo's development and the replacement of non-standard exhibits.
6. It shall be the policy of the Council to provide special benefits to residents of the region who pay taxes to help support the Zoo.

Solid Waste Operations

1. As part of the development of a five year financial plan, a set of financial policies shall be prepared for adoption by the Council prior to the beginning of the rate review process in September 1984 and shall address disposal rates, regional transfer charges, convenience charges, user fees and other appropriate issues.

0512C/366
1/26/84

REVENUE PROPOSAL FOR GENERAL GOVERNMENT

BACKGROUND

FINANCIAL STABILITY IS IMPORTANT GOAL FOR METRO

POTENTIAL LOSS OF TWO FUNDING SOURCES

- o Zoo tax levy (passed May 1984).
- o Local government dues (expires June 1985).

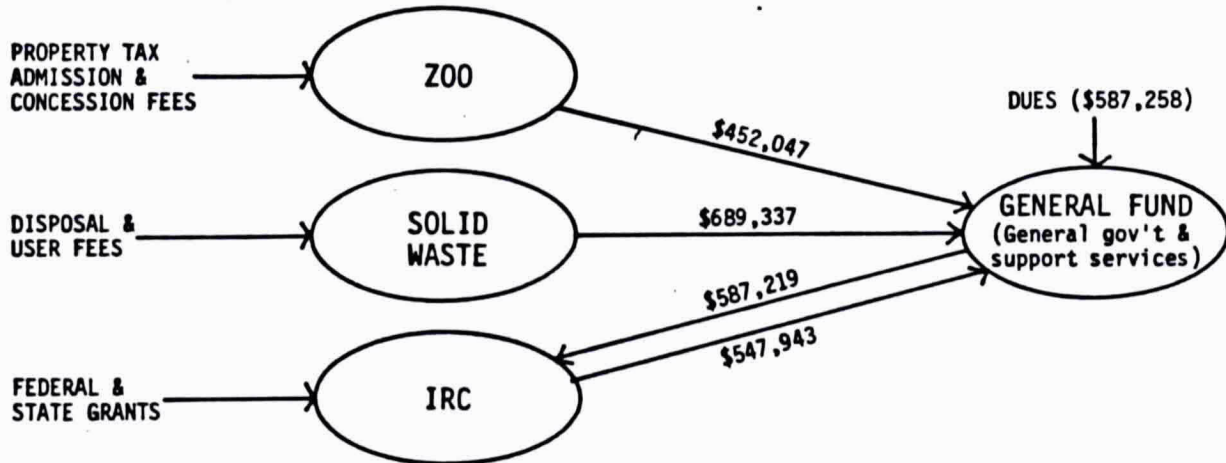
FINANCIAL POLICIES ADOPTED BY METRO COUNCIL

- o Each functional area secure identified source of revenue.
 - Zoo - Admission/Concession Fees and Property Taxes
 - Solid Waste - Disposal and User Fees
 - Intergovernmental
Resource Center (IRC) - Grants and Local Government
Dues
 - General Government - ???
- o General Government will pay for direct costs and its share of support service costs.
- o Support Services functions (Accounting, Personnel, Budget, Data Processing, etc.) shall be financed by other operating funds on basis of actual use.

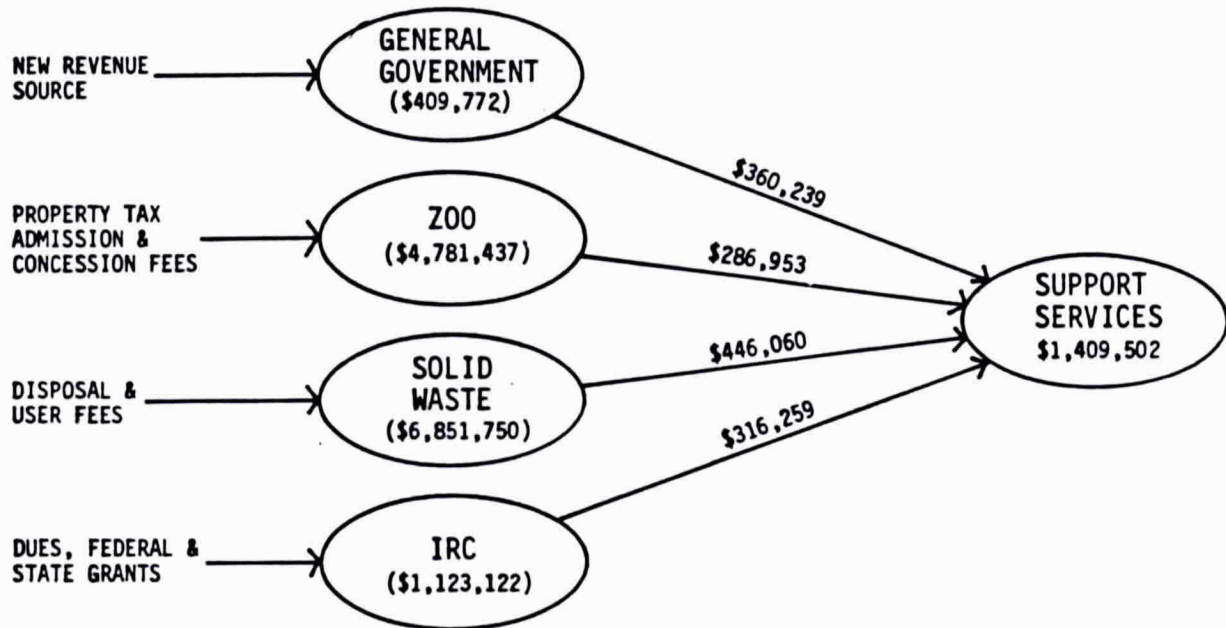
NEEDS

EXISTING GENERAL GOVERNMENT FUNCTIONS	\$ 660,000 - \$ 770,000
ENHANCE LOCAL ASSISTANCE PROGRAMS	60,000 - 100,000
REGIONAL SERVICE NEEDS ANALYSIS	<u>125,000</u> - <u>200,000</u>
TOTAL	\$ 845,000 - \$1,070,000

Current (1984-85) Four Operating Fund System



Proposed Five Operating Fund System



Summary

	<u>CURRENT</u>	<u>PROPOSED</u>	<u>DIFFERENCE</u>
Dues*	\$129,956	\$ 0	\$(129,956)
Transfers			
Zoo	452,047	286,953	(165,094)
SW	689,337	446,060	(243,277)
IRC	547,943	316,259	(231,684)
New source	0	770,011	770,011
	<u>\$1,819,283</u>	<u>\$1,819,283</u>	<u>\$ 0</u>

*The amount of dues currently used to pay for cost of general government functions (1984-85 Budget)

POTENTIAL REVENUE SOURCESEXISTING AUTHORITY

- o Property Tax
- o Income Tax

ADDITIONAL TAXING AUTHORITY

- o General or specific authority to tax a variety of goods or services.

STATE SHARED REVENUES

- o Liquor Revenue
- o Cigarette Tax Revenue

FEE FOR METRO SERVICES

- o Apportion revenue from Solid Waste, Zoo and IRC to cost of General Government.

REVENUE ALTERNATIVES
(One or Any Combination)

STATE-SHARED REVENUE

Option A: Additional \$.01 per pack cigarette tax state-wide will raise approximately \$3.3 million. Distribute funds to counties, but in tri-county area distribute funds to Metro on basis of Metro population in each county to total county population.

Additional \$.01 per pack tax distributed in this manner would yield approximately:

Clackamas County	100,975
Multnomah County	6,592
Washington County	35,039
Metro	<u>1,185,874</u>
Total	\$1,328,480

Option B: Additional \$.03 per pack cigarette tax. Distribute funds to counties (\$.01), cities (\$.01) and Metro and COGs (\$.01). Metro would receive entire tri-county for general government purposes and as share as regional planning and coordination agency. Revenue would total approximately \$1,328,480.

FEE FOR METRO SERVICES

Allow fees collected by Metro services to be used for general government purposes. Existing services include solid waste, Zoo and local government assistance (IRC). Revenue to general government could be obtained by any of three methods:

- o Continue the transfer on basis of cost allocation plan;
- o Budget a specific amount of fees directly in general government fund; and
- o Impose a tax on Metro services for general government purposes.

Financial impact based on current payment for general government is as follows:

Solid Waste:

Based on an estimate of 755,000 tons of waste generated each year in the region an allocation of \$.33 per ton would yield approximately \$249,000.

Zoo Admissions:

Based on an estimate of admissions fee revenue of \$961,900 for FY 1983-84 an allocation of 15 percent of admissions would yield approximately \$144,000.

Dues Assessment (IRC):

Based upon an estimate of local government dues of \$587,000 (\$.50 per capita) allocating \$.10 per capita to the general government would yield approximately \$117,000.

In summary, service revenue allocated for general government purposes as indicated above would yield approximately the following:

Solid Waste	\$249,000
Zoo	144,000
Dues	117,000
Eligible Grant Charges	<u>232,000</u>
Total	\$742,000

DC/srb
1566C/D1
08/14/84

purposes, (3) give Metro authority to tax Metro services for general government purposes, and (4) continue local government dues.

ADOPTED by the Council of the Metropolitan Service District
this _____ day of _____, 1984.

Presiding Officer

DC/gl
1932C/388-6