



DES MOINES POOL METROPOLITAN PARK DISTRICT

2022 BUDGET

Prepared by:

Scott Deschenes

District General Manager

and

Vacant

District Clerk

Board of Commissioners

Shane Young, President

Joe Dusenbury, Clerk of the Board

Gene Achziger

Holly Campbell

Shane Stender

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DES MOINES POOL METROPOLITAN PARK DISTRICT KING COUNTY, WASHINGTON

RESOLUTION NUMBER 2021-05

CERTIFYING PROPERTY TAX LEVY AND ADOPTING AN OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022

WHEREAS, the King County Assessor has notified the Commissioners of the DES MOINES POOL METROPOLITAN PARK DISTRICT that the estimated assessed valuation of property lying within the boundaries of said district for the year 2021 is \$5,387,873,505 and;

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of the DES MOINES POOL METROPOLITAN PARK DISTRICT as follows:

1. That the Honorable King County Council, be and is hereby requested to make a regular property tax levy for 2021, to be collected in 2022 for the DES MOINES POOL METROPOLITAN PARK DISTRICT in the amount of \$1,077,573 which includes new construction, any increase in state-assessed property and refunds in the amount of \$7,267.
2. That the Treasurer of King County, Washington be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 2 above into the General (Current Expense) Fund of the DES MOINES POOL METROPOLITAN PARK DISTRICT
3. The budget of the DES MOINES METROPOLITAN PARK DISTRICT, for the year 2022 hereby adopts at the fund level in its final form and content as set forth in the comprehensive budget document, copies of which are on file in the office of the district, the following:

- A. \$ \$1,002,573 to the Current Expense Fund of the District
- B. \$ \$75,000 to the Capital Reserve Fund of the District

4. That certified copies of this resolution, together with exhibits, shall be delivered to:

Clerk’s Office
Metropolitan King County Council
516 Third Avenue
Room W-1025
Seattle, WA 98104

Accounting Division
Department of Assessments
500 Fourth Avenue
Room 709
Seattle, WA 98104



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ADOPTED by the Board of Commissioners of the DES MOINES POOL METROPOLITAN PARK DISTRICT, King County, Washington at a Regular Meeting this 22nd of November 2021.

DocuSigned by:
Gene Reiziger
94C69539CE3B443
Commissioner

DocuSigned by:
Shane Stender
69BA2573B14E48C...
Commissioner

DocuSigned by:
Holly Campbell
9E998B2BF87C43B...
Commissioner

DocuSigned by:
George
0D00E227C9C1457...
Commissioner

DocuSigned by:
Joe Dusenbury
5E8DDA9899F2474...
Commissioner

DocuSigned by:
Linda Pay
1194C72904A7486...
District Clerk

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Budget Message

It is my pleasure to present the district budget for the 2023 fiscal year.

The district's budget serves three primary purposes:

- Formation of public policy
- Control of spending
- A written financial plan that reflects the district's ongoing commitment to providing aquatic programs for patrons of all ages in a fiscally responsible and sustainable fashion

2022 Issues/Accomplishments

The continued effects of COVID-19 caused 2022 to be a challenging year. The district dealt with several issues but still was able to serve the community.

First, omicron outbreaks throughout the area during the first quarter forced us to push back the implementation of swim lessons. Fortunately, Mount Rainier Pool experienced no public outbreaks of COVID-19 while offering programming throughout the pandemic. The diligence of our staff and public cooperation enabled us to provide a safe environment.

Second, even as many public facilities were closed due to pandemic-caused staffing issues, Mount Rainier Pool has recovered more quickly than most public pools without cutting corners on safety. The district received a \$10,000 grant for free lifeguard and swim instructor training for Mount Rainier Pool. In 2022, 43 of 48 candidates passed lifeguarding, swim instructor, and recertification courses. The district is working on training additional lifeguard and swim instructor staff to help other local pools. This training should help alleviate staffing issues at Mount Rainier Pool and other local aquatics organizations) to expand their aquatic-based services.

Third, with a grant from the Office of the Superintendent of Public Instruction, the district offered free and reduced-fee swim lessons from April through December 2022. As part of the grant, the district distributed free swim packets that included suits, towels, bags, and goggles to help reduce barriers for local swimmers.

Fourth, the district changed its focus on service back to Des Moines and Normandy Park residents. When King County built Mount Rainier Pool in 1975 as part of the Forward Thrust initiative, the pool provided regional services for Des Moines and Normandy Park, plus Burien, Kent, and Seatac areas. Today, only those taxpayers within the cities of Des Moines and Normandy Park contribute to sustaining the pool. Hence, the district now gives registration priority, along with scholarships and other benefits, solely to residents of these two cities.

Fifth, Mount Rainier Pool staff are working to prioritize the reintroduction of programs based on the program's impact on the community. Hence, evening programming precedes early morning hours, and PTSA events precede private rentals. We will reintroduce private lessons and rentals once the district meets its community-based programming needs. This plan ensures that water safety, fitness

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opportunities, and swim lesson programs have adequate staffing per all Washington health, safety, and labor guidelines.

Sixth, thanks to a grant from King County Parks, the district funded two community-based swim programs beyond swim lessons. During the pandemic, King County Parks helped fund the start and continuing development of the MRP Swim Club and the Lifeguard Prep course. Both provide opportunities for youth to explore aquatics participation past the swim lesson programs, including competitive swim team opportunities and the chance to work as a lifeguard while completing their K-12 and higher educations. The Lifeguard Prep course helps participants develop lifesaving skills transferrable to many first-responder careers. Students can train on the job on flexible schedules to accommodate their academic timetables and other school activities.

Finally, the district has worked diligently to get the levy down from its highest point of \$.34/1,000 in 2018. For 2022, the district returned the annual levy to \$.20 per \$/1,000 assessed valuation and has retained that level for 2023.

2023 Outlook

In 2023, the district should have its first full year of operations without the effects of COVID-19 or mechanical closure.

Second, the Mount Rainier Pool is in its 48th year of operation, and much of its equipment is beyond its useful life. Although staff and contractors strive to maintain the equipment, the board of commissioners plans for the future. The district has received a grant of \$100,000 from King County Parks to perform an Aquatic Feasibility Study. Stemper Architects of Seattle is the district's Engineer of Record and is studying the district's facility needs. Stemper's extensive background includes a comprehensive study of the City of Seattle's seven Forward Thrust pools and an Americans with Disabilities Act study of their community centers. The district seeks to work with Stemper to modernize and extend the viability of Mount Rainier Pool aquatics in the Des Moines area. The goal is to determine if Mount Rainier Pool can continue to meet the aquatics needs of the community. The commissioners hope to have actionable information from the study as they prepare their 2024 budget cycle this fall.

Third, the district continues to partner with King County Parks and the Des Moines Legacy Foundation to offer free swim lessons. At the time of this report, swim lessons have been covered through July 1, 2023, by two grants. And DMLF has applied for another grant to extend the free lessons past July 1. A My Backyard grant through King County Parks also supports the swim lessons program. All these grants cover youth programming, but the district has also simplified its scholarship program of \$15,000 to cover 90 percent of programming for adult swim lessons, water exercise, and passes.

Fourth, the district continues to work on partnering and awareness of water safety for the community. In Fall 2022, the district reinstated Parent-Teacher-Student Association free swims to Des Moines and Normandy Park grade schools. It also plans to bring back free water safety programming, including April Pool's Day and the Summer Splashtacular. Other free and reduced-fee programming includes \$1 First Saturday swims, Free Senior Thursdays, and the acceptance of insurance memberships.

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Fifth, district commissioners decided in 2023 to keep its District offices as a meeting and office space and a place to hold internal trainings as we focus on offering training and certification classes. Due to inadequate space, the pool's lobby has sometimes had to be used during public hours to facilitate training activities. Although utilizing the district office space will not completely alleviate the need to rely on the pool lobby for training purposes, it will provide more flexibility in scheduling.

Sixth, the district has been preparing for the expected adoption of the Model of Aquatic Health Code. This new code will impact staffing and equipment maintenance, resulting in a higher safety standard. While there is no timetable, we are preparing for a smooth transition.

Finally, the district continues to work toward enhancing pre-pandemic service levels, even as the aquatics industry struggles to meet community needs. Most aquatics agencies had trouble during the pandemic, as there has been almost a two-year gap between trainings. As the workforce for most pools is decidedly younger and for shorter durations, this gap has significantly impacted our crew. Most employees work an average of 2-3 years before moving on to college, the military, or other higher-paying, benefitted jobs. Although the district has been innovative in its approach, we struggle with the effects of competing employers paying higher wages and benefits and offering free training and certifications. At the end of the year, the commissioners voted to add a Lead Head Lifeguard and two daytime positions. All three posts are eligible for benefits, which we hope will attract a less transitive workforce, enabling us better fill out our morning shifts. Currently, these positions focus on maximizing our swim lesson offerings and providing adequate training programs to continue growing our capacity for swim lessons. Despite our community's lack of qualified swimmers, the staff continues to assist potential employees in improving the skills necessary to pass the lifeguard certification requirements and other swimming skills. Although it is a slow process, this emphasis on developing more skilled swimmers should eventually increase the potential pool of lifeguards and swim instructors. We will continue to try innovative approaches to build our staff.

Respectfully,

Scott Deschenes

Scott Deschenes
District General Manager
Des Moines Pool Metropolitan Park District

Vision, Mission, Core Objectives and Cultural Values

Vision Statement

To create a healthy community by embracing swimming as an essential life skill.

Mission Statement

The Des Moines Pool Metropolitan Park District is the operator of Mount Rainier Pool.

- We provide aquatic programs and services for our constituents, affiliates and the interested public.
- We value all members of the swimming community, and the staff and volunteers who serve them.
- We are committed to excellence and the proliferation of swimming.
We are committed to providing a safe and positive environment for all members of our community, regardless of race, gender, ethnicity, belief or economic circumstance.

Core Objectives

The Des Moines Pool Metropolitan Park District's mission is to grow and strengthen the activity of swimming. Specifically, we seek to:

- Rigorously strive to eliminate implicit bias in swimming
- Increase our reach by expanding participation in swimming throughout the community. Our goal is that every child will have the opportunity to swim.
- Promote swimming as a healthy lifestyle and encourage participation in aquatic endeavors.
- Restore and sustain the competitive success of local swimming affiliated teams on both local and regional levels.

Cultural Values Operational Principles

The organizational and business culture of the Des Moines Pool Metropolitan Park District is founded upon a strong value system. This value system is the cornerstone for the attitude and work ethic to which we are all committed. In short, we will continue to:

- Embrace the responsibilities of leadership and strive for excellence in everything we do.
- Conduct business with integrity, transparency, and a spirit of stewardship – act in the best interests of swimming and our constituents.
- Be service-oriented with our constituents, customers and each other.
- Engage in disciplined planning, but not be afraid to act intuitively to confront challenges and seize opportunities.
- Identify clear priorities and allocate our time and resources accordingly.
- Hold ourselves and each other accountable to the highest standards of professionalism and transparency; treat others fairly and with respect.
- Exhibit an entrepreneurial spirit, enthusiasm for expanding access, and a positive “I can do” attitude.
- Encourage environments in which our patrons are safe.
- Eliminate implicit bias and promote the importance of diversity and inclusion.
- Strive to learn and improve, always be open to questions, and maintain a willingness to change.

District Contact Information

Des Moines Pool Metropolitan Park District (Administration)

22722 19th Avenue So.

Des Moines, WA 98198

Phone: 206-429-3852

Email: scott.deschenes@desmoinespool.org

website: www.mtrainierpool.com

Mount Rainier Pool (Operations)

22722 19th Avenue So.

Des Moines, WA 98198

Phone: 206-824-4722

Email: info@mtrainierpool.com

website: www.mtrainierpool.com

Organizational Chart

DISTRICT ADMINISTRATION OFFICES

*22015 Marine View Dr. S. #2B
Des Moines, WA 98198
(206) 429-3852*

BOARD OF COMMISSIONERS

Shane Young
President

Joe Dusenbury
Clerk of the Board

Gene Achziger
Commissioner

Holly Campbell
Commissioner

Shane Stender
Commissioner

DISTRICT ADMINISTRATION STAFF

Scott Deschenes
District G.M.

Vacant
District Clerk

Brian Snure
Legal Counsel

MOUNT RAINIER POOL STAFF

*22722 19th Ave S.
Des Moines, WA 98198
(206) 824-4722*

Quentin Knox
Aquatics Manager

Jared Wold
Aquatics Coordinator

Emmitt Sevores
Lead Head Lifeguard

District Funds

The accounting rules applicable to the District requires the use of “fund accounting,” wherein the money received (revenues) and the money spent (expenditures) are accounted for in separate funds. This is done to ensure that money collected or designated by the District for a special purpose is spent for the purpose intended. The District budget has two major funds:

General Fund – This fund is used to account for the District’s ongoing activities. It includes aquatic programming, administration, planning, and facility maintenance. The General Fund accounts for the majority of the Des Moines Pool Metropolitan Park District budget.

Capital Projects/Reserves Fund – This fund is used to accumulate dollars over a period of time to allow for the future purchase and/or acquisition of major equipment or aquatic facility upgrades/replacement.

Fund	2019*	2020*	2021*	2022	2023 Budget Projections
GENERAL FUND					
Beginning Cash	\$491,811	\$915,890	\$1,336,489	\$949,064	\$900,000
Revenues	\$1,473,355	\$1,157,288	\$1,415,614	\$1,371,362	\$1,695,380
Interfund Loan**	-	-	-	-	-
Expenditures	\$936,549	\$780,804	\$1,025,414	\$1,201,494	\$1,935,380
Ending Cash	\$853,697	\$1,336,489	\$949,064	\$1,001,279	\$600,000
CAPITAL FUND					
Beginning Cash	\$0	\$175,000	\$297,500	\$420,000	\$525,000
Revenues	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund	\$175,000	\$122,500***	\$175,000***	\$105,000	\$75,000
Expenditures	\$0	\$52,500****	\$0	\$15,000	\$0
Ending Cash	\$175,000	\$297,500	\$420,000	\$510,000	\$585,000+

*COVID-19 will affect revenues, expenses and cost-recovery actuals in 2020-2022.

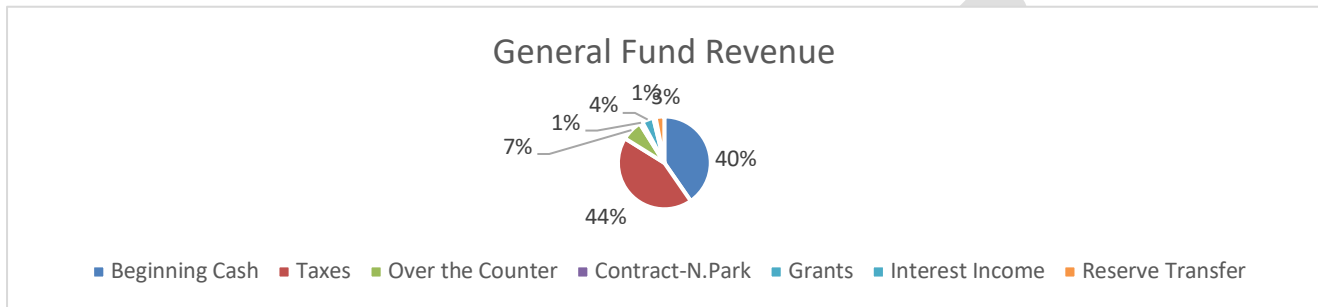
**The District had an interfund loan from 2017-2018 project. Capital Fund was used to payoff project with no transfers.

***The District has allocated \$150k in emergency maintenance for 2021 and \$105k in 2022 due to age of facility. Unused budgeted monies from this account will be transferred to capital at the end of 2023.

****Retainage from the 2017-2018 project was paid in 2020. \$52,500 from the capital reserve fund was allocated towards these projects.

General Fund Revenue

General fund revenues consist of property taxes, intergovernmental grants, charges for services through interlocal agreement and interest income from investments. Due to recovery from the COVID-19 pandemic, revenues will be lower than forecasted due to closures and lower participation due to COVID-19.



Beginning Cash - represents the carry forward amount from the previous fiscal year.

Property Taxes – the primary revenue source for the district.

Intergovernmental Revenues (grants) – the 2022 budget does not include \$5,000 KCYAS Grant (Community Programming), \$75,711 SEEK Grant and \$10,000 DMLF Grant (in Miscellaneous Income). (All grants were announced in 2022 and \$85,711 is not accounted for). Only a \$100,000 KCYAS Grant (Aquatic Facilities), was accounted for.

Charges for Services – reflects a contractual agreement between DMPMPD and the Normandy Park Metropolitan Park District for aquatic facility access.

Interest and Miscellaneous Income – interest earnings from King County Treasurer’s office. Some fees 2018-2021 are from Over the Counter. (Fixed in 2022).

Transfer from Reserves – transfer from capital reserves for capital projects of the District in 2021.

Over the Counter (Revenues) – in 2018 the District took over operations of the pool and it was the first time it received revenues for usage of Mount Rainier Pool.

Revenue by Classification	2019	2020*	2021*	2022*	2023 Budget Projections
Beginning Cash	\$481,467	\$915,890	\$1,336,489	\$949,064	\$900,000
Taxes	\$1,299,184	\$1,003,785	\$1,415,614	\$1,081,730	\$1,295,380
Over the Counter	\$14,408	\$64,028*	\$87,754*	\$251,661*	\$200,000
Grants/Intergov't	\$82,500	\$0	\$5,000	\$75,771	\$100,000
Contract-NPMPD	\$25,000	\$0***	\$50,000***	\$25,000	\$25,000
Interest Income	\$6,594	\$17,320	\$9,508	\$12,961	\$5,000
Miscellaneous Income	\$9,562	\$24,171	\$57,306	\$0****	\$10,000
Donations	-	-	\$1,072	\$0	\$0
Reserve Transfer	\$175,000	\$122,500***	\$175,000***	\$105,000	Up to \$150,000

*COVID-19 will affect revenues, expenses and cost-recovery actuals in 2020-2022.

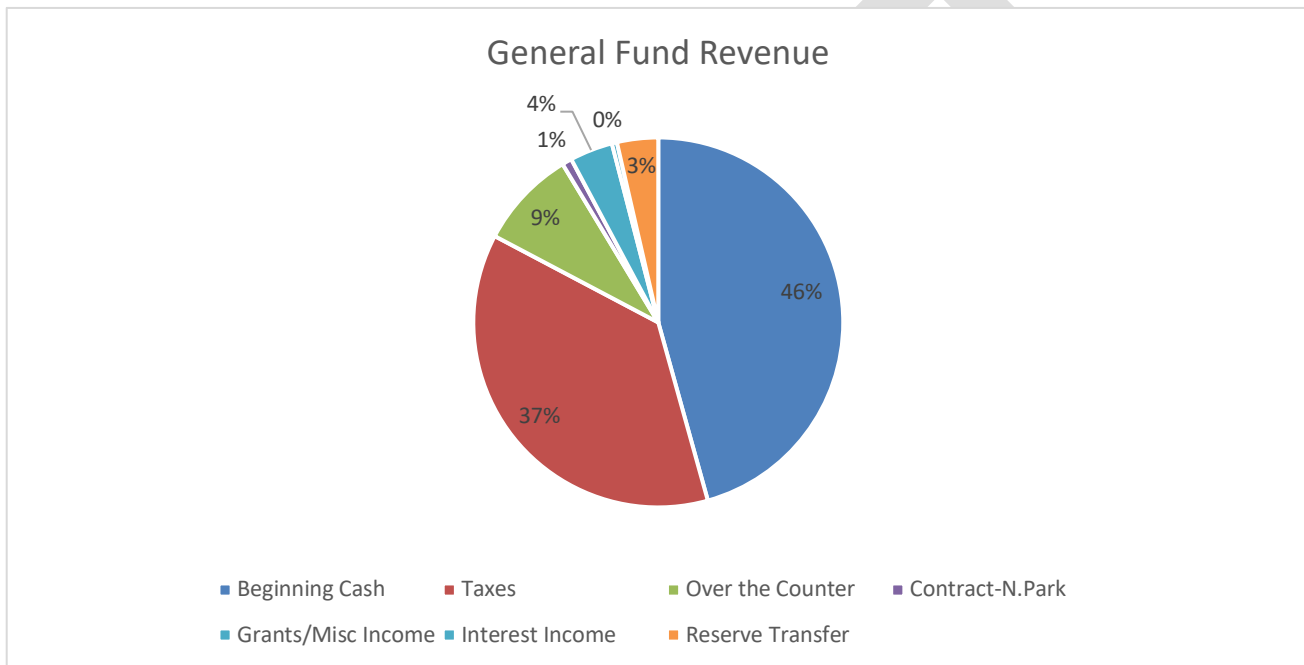
**For the 2020 and 2021 Budgets, the District allocated \$75,000 to go directly to the capital reserve fund and any unused monies budget of the \$150,000 for emergency maintenance due to the age of the facility. In 2022 this was adjust to \$100,000 for emergency maintenance.

***The Normandy Park fee was billed late in 2020 due to Covid-19 that pushed the payment into 2021. This caused there to be two payments in 2021.

****Most miscellaneous income was erroneously not calculated into over-the-counter revenue. Will track better for 2023.

General Fund Expenditures

General Fund expenditures are used to support the ordinary operations of the District including aquatic programs, facility maintenance and all other central operations and services. The year 2019 included start-up expenses and indirect expenses with the extended pool closures. Fiscal year 2020 was supposed to be the District’s first full-year of operations, but due to the COVID-19 pandemic, the District will have lower staffing expenses, higher COVID-19 safety measure expenses and a lower cost-recovery than projected for 2020 and 2021. Fiscal year 2022 saw the District reintroducing services that are still in process of being reintroduced in 2023.



Expenditures by Category	2019	2020	2021	2022	2023 Budget Projection
Administration	\$396,000	\$338,121	\$284,782	\$363,551	\$269,269
Pool Facility	\$752,077	\$431,844**	\$730,526**	\$846,118	\$1,297,082
Capital Projects*	\$126,600*	\$166,841*	\$102,000	\$11,826	\$234,550****
Transfers to Reserves	\$175,000	\$122,500***	\$175,000***	\$105,000***	Up to \$150,000***
Total General Fund	\$1,449,677*	\$928,103	\$923,414	\$1,201,494	\$1,935,380

*The General Fund Balance is high due to the 2017-2018 projects. The District held off on forwarding cash to reserves until the end of 2019.

**Due to COVID-19, the Mount Rainier Pool was closed from March 19 to Aug. 2 and on reduced services for the remainder of 2020, all of 2021 and the first quarter of 2022.

**For the 2020 and 2021 Budgets, the District allocated \$75,000 to go directly to the capital reserve fund and any unused monies budget of the \$150,000 for emergency maintenance due to the age of the facility. In 2022 this was adjust to \$100,000 for emergency maintenance with more money available in the Capital Reserve Fund.

***Includes \$137,000 for Aquatic Feasibility Study, of which \$100,000 is covered by a King County Parks Grant and \$75,000 Transfer to Capital.

Capital Projects and Expenditures for 2023

Due to the facility age and the looming renegotiation of the lease for Mount Rainier Pool, the District is putting all capital projects on hold. The District is finalizing steps with an Engineer of Record to develop longer-term plans that will better utilize expenses toward a long-term solution. A sum of \$75,000 was placed in an emergency maintenance fund to cover any emergency repairs during 2022 and 2023.

The 10-year lease with the Highline School District was expected to be renewed in 2022, but both agencies have agreed to a one-year extension to get past the COVID-19 pandemic and have a deeper discussion about the long-term future of Mount Rainier Pool. This lease is still in negotiations in 2023.

In 2022, the District was approved for an aquatic study grant through King County Youth and Amateur Sports. This grant will cover \$100,000 of the estimated NTE study of \$130,000. The budgeted funding has been pushed to 2023.

Project Name	Project #	Project Budget	Funding Source
MRP Site Feasibility Study	2023-A	\$137,000	Up to \$37k General Fund \$100k from KCYAS Grant
No Other Projects Listed*			
Total Projects - 2023		\$0	\$137,000

The District also has allocated \$500 for advertising and \$1,500 for permits that if unused will be added to the Capital Projects/Reserves Fund.

Capital Projects/Reserves Fund

The District had established and committed to increasing its Capital Projects/Reserves Fund to meet the future capital needs of the district’s aquatic facility. Annual contributions were made from the general fund to a separate reserve fund. This annual commitment to reserves was set at \$70,000.

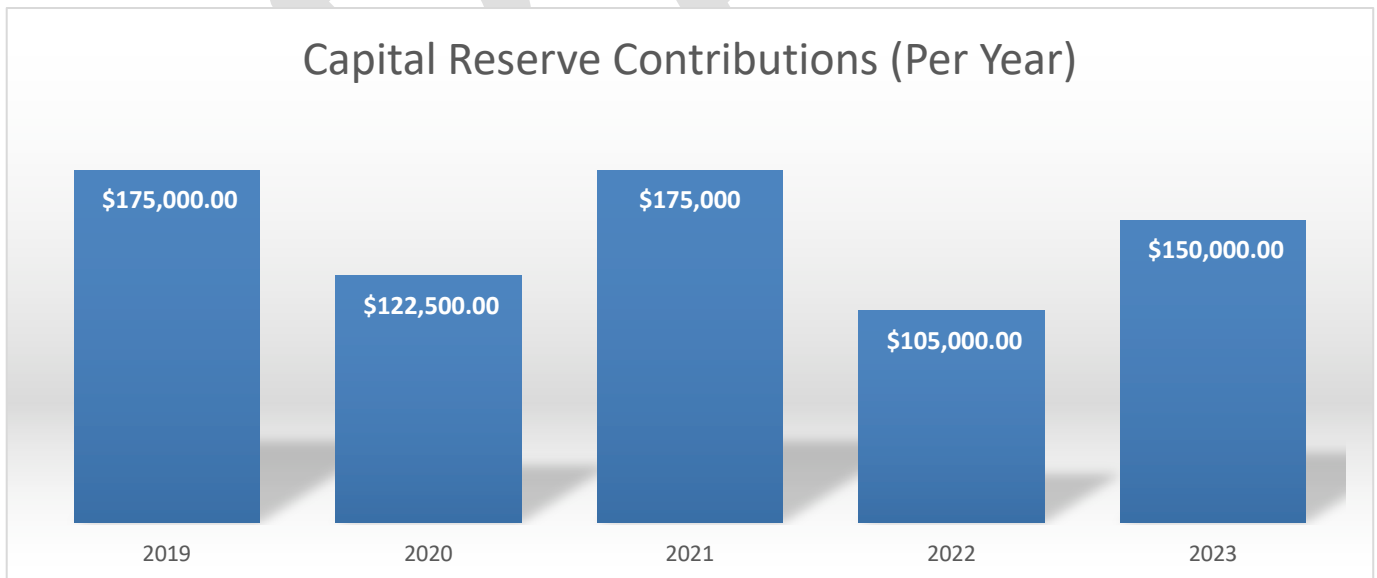
In 2018, all Capital Fund monies were used to cover repairs, which brought the fund’s balance to \$0. This was done to pay off critical repairs in 2017, which included repaying an interfund loan for the project.

In 2019, the District set aside \$175,000 towards the Capital Projects/Reserves Fund. The increased amount was to cover the potential age-related repairs and replacement that could occur to the then 44-year-old facility.

In 2020, the District allocated \$75,000 plus an additional \$47,500 of unused maintenance funds to the Capital Projects/Reserves Fund.

In 2021, the District also allocated \$75,000 towards the Capital Projects/Reserves Fund. It increased its allocation for unforeseen repairs to \$150,000, provided that any unused funds would be allocated to the Capital Projects/Reserves Fund at the end of the year. The remaining balance of \$100,00 of the unforeseen repairs was used for a total allocation of \$175,000. At the end of 2021, the District’s Capital Reserve Fund is at \$420,000.

In 2022, the District also allocated \$75,000 towards the Capital Projects/Reserves Fund. It decreased its allocation for unforeseen repairs to \$100,000, and allocated that portion of the budget towards an aquatic study on the remaining life of the Mount Rainier Pool.



Glossary of Terms

APPROPRIATIONS - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

CAPITAL ASSETS - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have a cost greater than \$5,000 and an initial useful life extending beyond five years.

CAPITAL PROJECTS/RESERVES FUND - Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

CAPITAL OUTLAYS - Expenditures which result in the acquisition of/or addition to capital assets.

INTERFUND TRANSFERS - Flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment.

MAINTENANCE – Routine, regularly scheduled events which extend the life of a capital item.

NON-CAPITALIZED ASSETS – Building improvements, machinery, equipment, works of art, infrastructure, and all tangible or intangible assets that are used in operations with an initial cost less than \$5,000 and a useful life of less than 5 years.

PROJECT MANAGEMENT SYSTEM – DMPMPD uses Job Numbers to organize and track costs related to specific projects. The nomenclature is each new project number will be identified by the year plus the chronological numbering of projects for that year. As an example, the first project of 2014 was identified with 2014-01. DMPMPD will further differentiate between projects by assigning the following suffix:

- C for Capital
- R for Repair/replacement
- M for Maintenance
- E for Equipment Purchase
- A for Administrative projects/purchases
- P for Professional Services (consultants, engineers, etc.)

BUDGET

PUBLIC WORK – To ensure DMPMPD meets the state’s requirements for labor, construction, alternation, repair or improvement other than ordinary maintenance, the District must adhere to elements of the state of Washington’s definition of a Public Work found in RCW 39.04.010. Public Work rules do not apply to equipment purchased or work contracted for services such as consultants.

REPAIR – Corrects or prevents a failure of machinery, equipment or infrastructure and is expected to extend its useful life.

SMALL AND ATTRACTIVE ASSETS – See definition of “Non-Capitalized Assets.”

TAX ANTICIPATION NOTES (TANS) – aka Interfund Loan -- Notes issued in anticipation of future tax receipts, such as receipts of ad valorem taxes that are due and payable at a set time of year.

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