

# ANNUAL BUDGET 2023

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[townofbennett.colorado.gov](http://townofbennett.colorado.gov)



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# INTRODUCTION





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Bennett  
Colorado**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

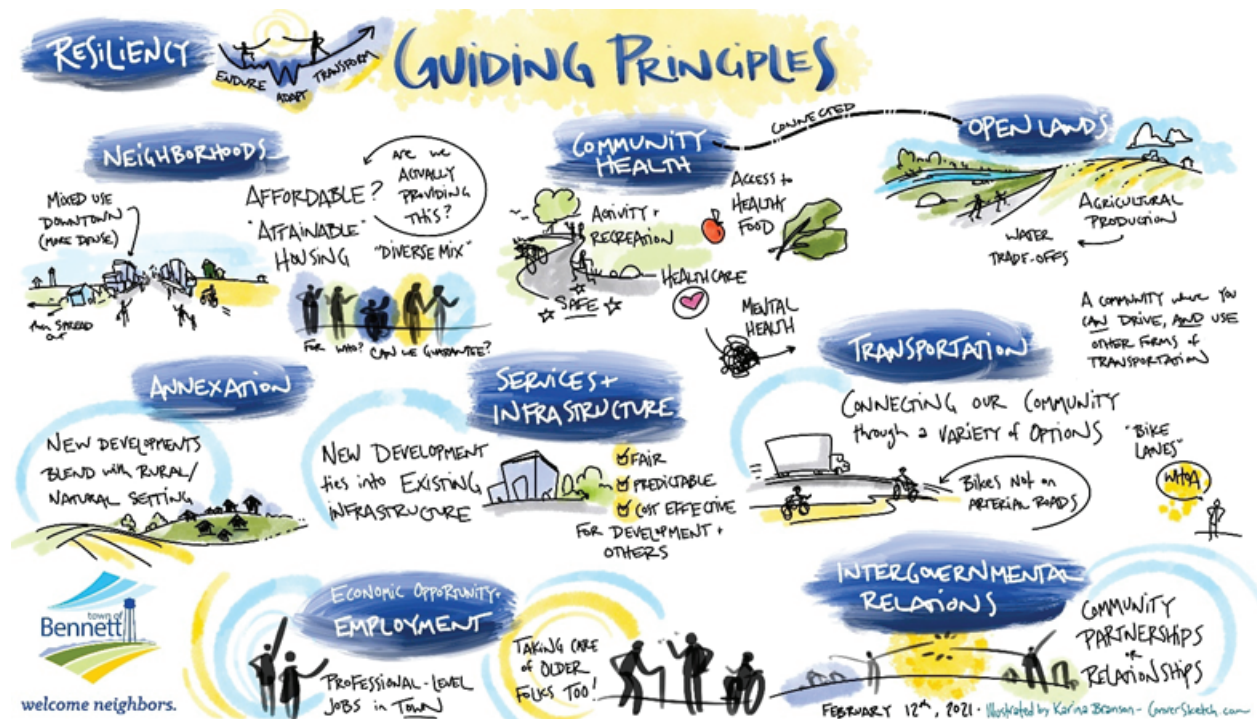
Executive Director

# INTRODUCTION

January 31, 2023

Dear Mayor, Town of Bennett Board of Trustee and Bennett Residents:

As the Director of Finance, I present you with the Town of Bennett 2023 Budget. It is my privilege to work with the Town's talented and dedicated staff to create this balanced budget in accordance with applicable Colorado State Statutes and Town policies. This budget is the Town's financial plan for January 1, 2023, through December 31, 2023, and focuses on the Town of Bennett Board of Trustees Guiding Principles: Resiliency, Neighborhoods, Annexation, Economic Opportunity, Employment, Services, Infrastructure, Community Health, Open Lands, Transportation and Intergovernmental Relations. These Guiding Principles are the driving force behind all budget decisions, Town operations and service to residents.



In 2021, the Mayor, Board of Trustees and Town department heads held a retreat where they redefined the Guiding Principles for the Town as well as developed a new Town Vision Statement.

These Guiding Principles inspire both the Board of Trustees and Town Staff to serve the community of Bennett in a way that is consistent with the Vision Statement and provides residents with the opportunity to live well and thrive.



Additionally, the Board's Guiding Principles and Vision Statement created the foundation for the 2021 Town of Bennett Comprehensive Plan. The plan reads, "Bennett is committed to responsible planned development; economic vitality; high-quality public services, resilient infrastructure, programs and policies; and the continued expansion of a healthy community..." The updated 2021 Comprehensive Plan process involved master planning and public engagement efforts, including:

- Modernizing the Town of Bennett Website to include a page dedicated to master planning and public transparency.
- Updating Town social media to provide residents with public meeting information, public meeting summaries, draft documents and a public comment forum.
- In-Person Engage.Shape.Build public forums to facilitate one-on-one conversations with residents.
- Adams County, Arapahoe County and Colorado Air and Spaceport master planning efforts.
- Work Sessions with:
  - o Adams County Planning Staff
  - o Arapahoe County Planning Staff
  - o Bennett Planning and Zoning Commission
- Public Hearings with the Bennett Planning and Zoning Commission and the Town Board.
- Adoption of the Capital Asset Inventory Master Plan (CAIMP), which monitors current and future public infrastructure.

The 2021 Comprehensive Plan can be viewed on the [Town website](#).



CAIMP is a vital piece of the Town's planning strategy. It plans for public infrastructure resiliency for both replacement plans and future development. CAIMP was developed in conjunction with consultants in November of 2019. It summarizes a comprehensive review of the Town's capital needs, updates cost estimates and reviews changes in development projections and impacts; this allows the Town to determine the capital facilities needed to serve new development and the proportionate costs of such facilities that may be funded through development impact fees. Growth projections are developed and revised annually to support the CAIMP. These projections provide population and land use density predictions over a 10-year period as a basis for capital asset demand analysis. The CAIMP allows the Town to prepare financial plans that ensure proper funding for current and future assets. A complete CAIMP Dashboard can be viewed on the [Town website](#).

In 2021, the Board of Trustees identified seven capital projects, referred to as the "Lucky 7," for Town Staff to focus resources on. Below is a description of each project and its status.

- Construction of the North Municipal Complex (NOMCOM). NOMCOM is the new Public Works Facility that will allow for the expansion of staff and necessary equipment to serve the growing community. In May of 2021, the Town issued Certificates of Participation to finance the construction of this facility as well as to refinance the lease purchase of Town Hall. The Town received an A+ rating from Standard and Poor's resulting in a very favorable issuance. NOMCOM opened in December of 2022.
- Market Place Drive Improvements. This project will improve the intersection at Market Place Drive and State Highway 79. The improvements include, signalization, lane widening and restriping. The project started construction in October of 2022 and will be completed in the first quarter of 2023.
- Exit 304 Bridge Modification. The Exit 304 Bridge Modifications are being completed through regional funding from both Adams and Arapahoe County as well as the Colorado Department of Transportation. The changes will improve the exit ramp into Bennett and help eliminate queuing traffic backing onto Interstate 70. This project went through the design process in 2021 and construction will begin in Spring of 2023. Additionally, the Town received \$2 million in funding from a public-private partnership with Love's Travel Shop, CDOT, FHWA, and the Town of Bennett to design the new 304 exit bridge in order to support the increased freight traffic that will be generated by the Love's Parking Lot Expansion.
- Bennett Regional Park and Open Space (BRPOS) Fishing Pond. The BRPOS Pond is a project that will convert the existing storm drainage pond in the open space to a fishing pond. In 2021, the Town completed a Beautiful Colorado Trail grant to extend existing trails to the pond. The design for the pond is complete and construction will begin in the Spring of 2023. The project is being funded through an Arapahoe County Open Space grant. In 2022 the Town was awarded a Fishing is Fun Grant from the State of Colorado to complete the second phase of the project, which will include user amenities such as seating, shade and a floating ADA accessible dock.
- Water Rights. The Town will continue to pursue acquisition of water rights to expand its water portfolio. This includes a renewable water contract purchased in partnership with other small entities through the BenTCreek Water Authority.
- 2021 Comprehensive Plan. In 2021 the Town updated the 2015 Comprehensive Plan. The Comprehensive Plan was created through a series of information meetings with the Board of Trustees, consultants, staff and the public. This document will be used to guide development in Bennett into the future. The 2021 Comprehensive Plan was adopted by the Board of Trustees in October of 2021.
- At Grade Water Storage Tank and redrill of Well 6. The first phase of this project was redrilling a well at Well Site 6 which is located within the Civic Center Park complex near Bennett Town Hall. The second phase of this project is constructing a 500,000-gallon water storage tank, which will be filled from the new well. This project is important to ensure capacity and redundancy in the Town's water system to prevent system outages. The well and storage tank were completed in the winter of 2022.

Many of the "Lucky 7" Projects will continue into 2023 due to the magnitude, and in some instances expansion, of the project. In 2024, the Board will identify new priorities for Town Management to focus their resources.

In 2021, a project management and tracking system was implemented in SmartSheet. Smartsheet is a software for collaboration and work management. Using a tabular user interface, it assigns tasks, tracks project progress, manages calendars, shares documents and manages other work.

Town management uses this platform to monitor progress and completion of all projects and tasks across all departments. This interface allows for collaboration and communication with the Town Managers and other department heads. The tracking sheet can also be converted into a comprehensive dashboard that can be presented to the Board and the public.

The Finance department has begun using SmartSheet to create interactive quarterly reports and an interactive budget summary. SmartSheet has become an important tracking and communication tool both internally and for the public by creating a collaborative and dynamic work environment.

Please visit the 2023 Town of Bennett Budget SmartSheet Dashboard on our [Town website](#).

In all, the Town of Bennett continues to grow and develop. As the Town of Bennett and the world emerged from the COVID-19 pandemic, the Town has been afflicted by vast inflation in operating and capital costs across all funds. While this has created a fiscal burden, Bennett remains financially healthy due to continued housing growth and a significant uptick in sales tax revenue. Despite the economic downturn, our current developers are going to continue building but at a slower pace. Additionally, the Town projects that the sales tax revenue will remain strong due to the types of business located within the Town. Many of our major sales tax contributors are recession resistant.

The Town of Bennett Board and Staff have demonstrated clear, decisive and effectual management of not only Town operations but capital expenditures through this challenging time while maintaining the Vision Statement.

Enclosed is a comprehensive review of the 2023 Town of Bennett Budget.



Danette Ruvalcaba  
Director of Finance and Technology  
Town Treasurer

# TOWN OVERVIEW

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## TOWN OVERVIEW

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### History

The Town of Bennett is a statutory town located in both Adams and Arapahoe Counties. It is governed by a Board of Trustees elected for four-year terms and was incorporated on September 25, 1929.

The local historical society has done a great deal of research to dig into the origins of the Town. Documents from the Bureau of Land Management show that four Bennet brothers (Hiram, John, Uriah and one un-named brother) filed homestead papers in 1862 for two sections (34 and 24) now in the Town of Bennett. These two sections were adjacent diagonally on the north and south to the current location of the Post Office in Bennett and, together with other sections homesteaded by the Bennet brothers, formed the Bennet Ranch.

One of these brothers, Hiram Pitt Bennet, was a respected judge in the early territory of Colorado. Mr. Bennet was elected the first Territorial Representative for Colorado in 1862 and was instrumental in obtaining statehood for Colorado. Mr. H. P. Bennet went on to become the third Postmaster of Denver in 1869 and began developing a method of delivering mail to all the new pioneer people in rural areas. Through the years the English name of Bennet was Americanized to Bennett, first noted in railroad records; thus, the Town name evolved from the old Bennet Ranch.

The Town of Bennett was not incorporated until 1929. Still long before that time, the family that originally homesteaded the Town and for whom the Town was named were leaders in the development of the State of Colorado and in forging communications for the original settlers of the area.

### Budget Narrative

This budget represents the Town's continued commitment to prudent fiscal management and proposes several innovations in the organization of government, thereby advancing our ongoing efforts to improve the efficient and effective delivery of Town services.

Adoption of the Annual Budget is an important policy action of the Town Board each year. The document allocates resources to a variety of Town programs and priorities in order to protect the community's physical security, enhance the quality of life and maintain and develop the Town's facilities and infrastructure. Once adopted by the Board, the budget establishes the policy direction for all Town departments and services for the coming year.

The 2023 Budget provides projected fund balances that meet or exceed the long-range financial plan and position of the Town in steady financial progress. The 2023 budget is balanced for all funds. In this case, balanced means that sources of funds (Revenues and Fund Balance) are equal to or greater than uses of funds (Expenditures and Transfers).

#### Summary of Funds

<b>Sources of Funds</b>	<b>\$25,084,897</b>
<b>Uses of Funds</b>	<b>\$21,303,596</b>
<b>Budgeted FTE</b>	<b>36</b>



The Board of Trustees has directed Danette Ruvalcaba, Director of Finance and Town of Bennett Treasurer, to prepare and submit a proposed 2023 Budget to the governing body on December 13, 2022, for annual appropriation of sums of money to the various funds, in the amounts and for the purposes set forth by resolutions 947-22, 948-22 and 949-22.

This budget message is a synopsis of some of the key aspects of the 2023 Budget. The Town establishes a budget for seventeen separate funds or accounting divisions and reports using modified accrual accounting. Town operation can be narrowed down to three major fund groupings: General Fund, Special Revenue Funds and Enterprise Funds. The largest fund in 2023 will be the Special Revenue Funds, which provides a total of \$11,806,977 in funding over fourteen separate funds. Most of this revenue source is generated through the collection of use tax, development fees and impact fees on building permits. The General Fund makes up \$6,916,270 of the revenue that is allocated to nineteen different operational departments. Finally, the Enterprise Funds provides \$6,361,650 in funding. The total budget for the 2023 revenues is \$25,084,897; of which \$1,322,086 are from unappropriated surplus or reserve fund balance and \$23,762,811 from revenue sources. The Town of Bennett has appropriated \$21,303,596 for 2023 expenditures; therefore, the projected net balance of revenues over expenditures is a positive \$3,781,301.

The budget preparation was guided by the Town Board's financial policies and the following budget principles:

- Balance the budget (current revenues and current expenses) and maintain acceptable reserve levels.
- Makes decisions that continue to reset the Town's financial plan and create a foundation to maintain a balanced budget in future years.
- Provide the highest quality of services within the limitations of our current resources.
- Actual and forecasted 2022 revenues and expenditures.
- Future economic outlook.
- Board of Trustees Guiding Principles and Vision Statement.
- Commitment to provide services that are in the best interest of the residents.

## **Tax Rates**

The Town's property tax rate is 11.95 mills.

The Town's sales tax rate is four percent, with one percent being restricted to the sales tax capital improvement fund. The three percent of sales tax is the largest revenue source for the Town General Fund. The sales tax rates collected in Bennett are as follows:

State Sales Tax	2.9%
Adams County Sales Tax	0.75%
Arapahoe County Sales Tax	0.25%
Town of Bennett Sales Tax	4.0%
Lodging Tax	\$4/day

## **Town Amenities**

The Town has completed \$50 million in capital construction and improvements since 2011. This money was invested across all Town amenities, including water, wastewater, roads, parks and buildings. The Town believes that this significant capital investment into the “bones” of our Town will set Bennett on a firm foundation for resiliency and future development and growth.

### **Water**

The Town owns and operates two water systems. The North Water System (NWS) or “Old Town Water System” serves the Town north of I-70, and the South Water System (SWS) serves the Antelope Hills development south of I-70. The NWS infrastructure includes seven groundwater wells, three booster pumping stations, four storage tanks, and a distribution system. The SWS (Antelope Hills) consists of four groundwater wells, a common booster pump station, a single storage tank, and a distribution system. Both the NWS and SWS provide potable water service for domestic, commercial, and industrial water uses, including indoor consumptive and outdoor uses such as irrigation. In addition, due to recent increases in residential and commercial development project construction activities, construction water needs are also served. In 2021, the Town opened a reuse water fill station that allows developers to utilize reuse water for construction at a substantially lower rate than potable bulk water.

In 2022, the Town continued constructing a Reusable Water Pipeline, known as the Purple Pipe Beltway. This pipeline will allow for the use of the Category 1 Reclaimed water produced at the Town’s Water Resource Recovery Facility (WRRF). Additionally, the Town is renovating the second decommissioned lagoon to facilitate additional reuse water storage. In 2022, the Town was awarded a second grant from Adams County Open Space to install a second phase of purple pipe. These funds will allow the Town to further utilize this valuable resource.

The Town’s water supply comes from four Denver Basin aquifers underlying the Town. In descending order, these aquifers are the Denver aquifer, the Upper Arapahoe aquifer, the Lower Arapahoe aquifer and the Laramie-Fox Hills aquifer. Each of these sources is withdrawn through the Town’s well system. Considering all aquifers, the Town has a total of 2989.27 acre-feet of water rights. The Town operates a total of eleven active wells. Eight wells are in the NWS and three are in the SWS.

Due to the high quality of the Town’s existing groundwater wells, the only required treatment is chlorination (to prevent the growth of pathogens in the system). However, in the future, as new wells or alternative water supply sources are brought online, the water quality of these wells/sources will be tested, and additional treatment may be required to meet Colorado Primary Drinking Water Regulation. The Town has three booster pump stations in the NWS and three well pumps that pump directly into the NWS distribution system. These pumps boost/maintain the distribution system pressure. The NWS has four storage tanks that provide a total storage volume of 1.195 million gallons (MG). The South Water System has a single storage tank with a volume of 355,000 gallons. In December of 2022, the Town began to utilize the new 1M gallon at grade storage tank. This storage tank is serviced by a newly drilled Well 6 which began operation in 2022.

A water distribution system model was developed and calibrated as part of the 2019 Capital Asset Inventory and Master Plan (CAIMP). Detailed maps of the water system are included in the CAIMP database and GIS. This master plan provides guiding principles and future planning tools that help with our water assets' replacement and integration into the system with new development.

## **Wastewater**

In early 2019, the Town finished construction and commissioned a new Water Resource Recovery Facility (WRRF) located on the north end of Town, bordering E. 38th Avenue and Darco Street. The WRRF is permitted by the Colorado Department of Public Health and Environment (CDPHE) for a hydraulic design capacity of 0.4 MGD and an organic loading capacity of 1,130 pounds per day of biochemical oxygen demand (BOD5). BOD5 is the oxygen required to convert the organic material into wastewater. The new WRRF replaced the Town's aerated lagoon facility with an advanced treatment process designed to remove solids, organic pollutants, pathogens, and total nitrogen to very low levels. The new WRRF will have a strict ammonia limit that ranges from 6.1 to 13 mg/L (30-day avg) and a Total Inorganic Nitrogen (TIN) limit of 10 mg/L (daily max) starting in 2023. In 2021, the Town contracted with an engineering firm to expand capacity at the WRRF due to the continued population growth within the Town. The expansion of the WRRF is currently scheduled to begin in 2024. In addition, the Town will begin installing a large sanitary sewer bypass which will be gravity collection line that services the preschool, the upper and lower elementary schools as well as several businesses and the Bennett Watkins Fire District.

## **Storm Drainage**

In 2022, the Town was awarded a Federal Grant for the creation of a Stormwater Drainage Master Plan. This Plan will allow the Town to plan for Storm Drainage Capital Improvements throughout Town and ensure more effective handling of stormwater.

## **Roadways**

In 2022, the Town began work on the Market Place reconfiguration and signalizations. This project will continue into 2023 as Staff continues to work with CDOT on plans for the Town's first traffic signal. Additionally, the Town began design on both the 304 Bridge and exit ramp. Construction on these projects will begin in 2023 and 2024.

## **Parks and Open Space**

The Town has seven parks, several miles of trail and one open space distributed across two counties. The Town's Public Works Department maintains these parks and open spaces. Over the last 10 years, the Town has expended over \$6 million in park improvements and acquisitions.

Through partial grant funding, Trupp Park has had staged improvements over the last six years, including improved drainage, new play equipment and rubber surfacing, a skate park and bicycle playground, a renovated playfield and additional lighting, shade and benches. The most recent improvement was a renovation of the second playfield as well as shade to the grandstand seating. In 2023, the Town will make significant concrete repairs within the park and seek funding to expand the skate park.

In 2017, the Town constructed 2.1 miles of trail throughout Bennett Regional Park and Open Space. Furthermore, a large picnic pavilion was constructed at one of the trailheads. In 2021, the trail was extended by 4 miles into the eastern part of the open space through partial grant funding from the Beautiful Colorado Trail program funded by the State of Colorado and Great Outdoors Colorado.

The Town began the restoration of the Historic Charles Muegge House located within Civic Center Park in 2021. This house received stabilization and beautification of both the interior and exterior. The renovation also added updated landscaping to include a garden in partnership the Bennett FFA. In 2022, the Charles Muegge House was opened and dedicated during the 2022 State of the Town celebration.

In 2022, the Town was awarded \$1.9M to begin construction of Civic Center Park. Civic Center Park will be located in the Town Center and will feature ball fields, a splash pad and playground.

The Town has begun the conversion of the easternmost drainage pond in the open space to a fishing pond. Work on this project will continue into 2023.

In 2023, the Town will seek grant funding to complete the third and final phase of Future Park, including amendments to the parking, finalization of the landscaping and other amenities.

In 2021, the Town made several improvements to the Mountview Cemetery. The improvements included new fencing as well as roadway and landscaping improvements. Additionally, new entrance gates were designed, built and installed by a long time Town resident in memory of a beloved family member. In 2023, the Town will seek funding to create a shared parking lot with landscaping that will serve both the cemetery and the trail head for the Town's newly acquired open space.

The Town's ability to complete many of these park and open space improvements is reliant on grant funding from both Adams County and Arapahoe County Open Space.

### **Arts, Culture and Events**

The Town's emphasis on youth programs, hosted events and art and cultural activities highlights its commitment to the community. In 2018, the Bennett Arts Council was created. The mission of the Bennett Arts Council is to promote, connect and empower arts and culture for all ages. Its values sustainability, collaboration, innovation and the transformative power of the arts.

The following programs provide youth and family interaction and the Town looks forward to accumulative growth and future development in subsequent years.

- I-70 Corridor Art Show and Mural Wall Auction
- Technical art classes
- Bennett Community Market
- Party in the Park
- Bennett Days
- Bennett Days Art Show and Mural Wall Dedication
- Trunk-or-Treat
- Breakfast with Santa

Please visit the [Town website](#) for more detailed information and tentative dates for these events.



## Local Demographics



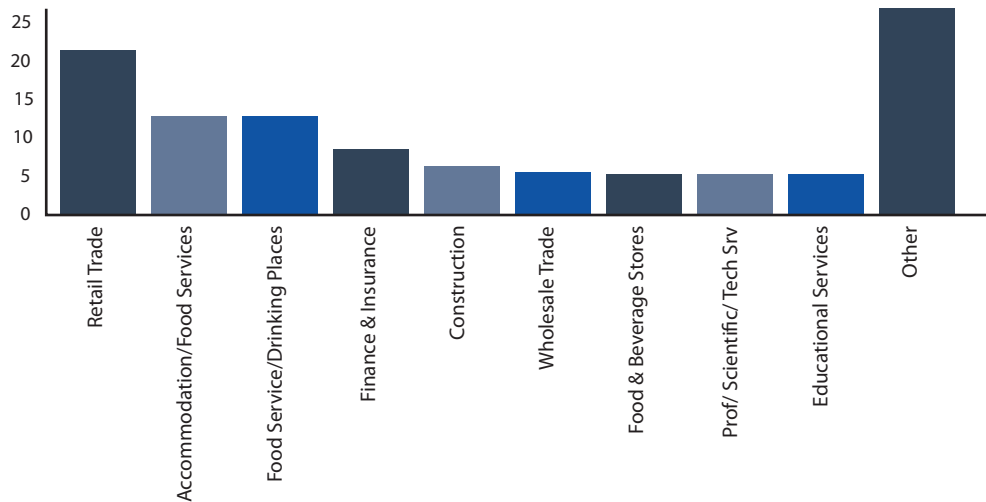
**3,600**  
Total Estimated  
Population in  
Bennett in 2022



**35.8**  
Median Age in  
Bennett in 2020



**\$73,000**  
Median Household  
Income in Bennett  
in 2022



### Establishments by Industry in the Town of Bennett

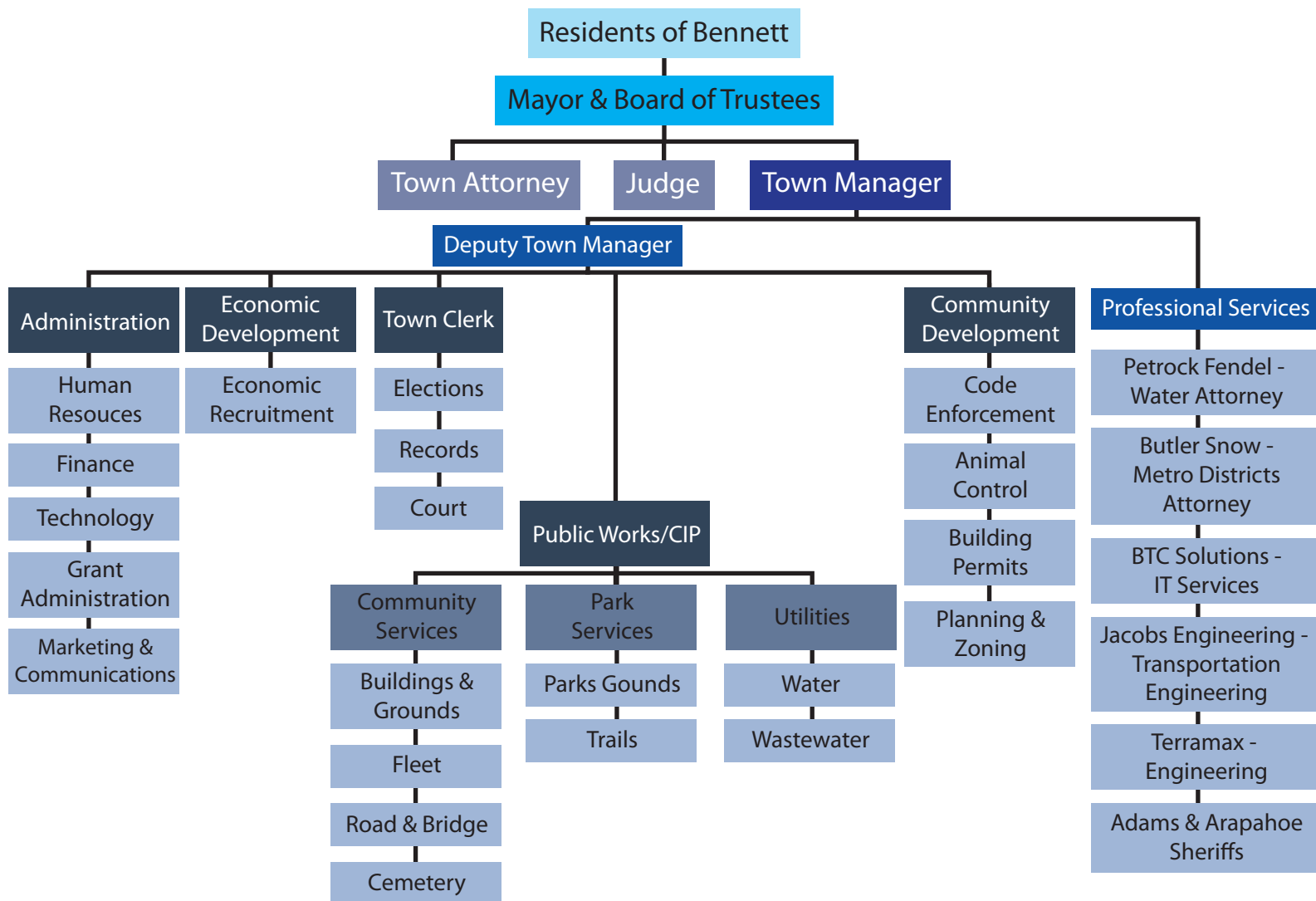


**1,394**  
Total Labor Force in  
Bennett in 2022



**132**  
Total Establishments in  
Bennett in 2022

## Organizational Chart



### **Bennett Board of Trustees**

Mayor	Royce Pindell	Elected	2 <sup>nd</sup> Term	4/2024
Mayor Pro-Tem	Whitney Oakley	Elected	1 <sup>st</sup> Term	4/2024
Trustee	Kevin Barden	Elected	1 <sup>st</sup> Term	4/2026
Trustee	Denice Smith	Elected	1 <sup>st</sup> Term	4/2024
Trustee	Donna Sus	Elected	1 <sup>st</sup> Term	4/2024
Trustee	Steve Dambroski	Elected	1 <sup>st</sup> Term	4/2026
Trustee	Larry Vittum	Appointed	1 <sup>st</sup> Term	4/2024

### **Planning and Zoning Commission**

Commission Chair	Martin Metsker	Appointed	1/2025
Commissioner	Wayne Clark	Appointed	1/2025
Commissioner	Rachel Connor	Appointed	1/2025
Commissioner	Scott Smith	Appointed	1/2025
Commissioner	Grider Lee	Appointed	1/2025
Commissioner	Gino Childs	Appointed	1/2024
Commissioner	James Delaney	Appointed	1/2024

### **Municipal Court**

Presiding Judge	Shawn Day
Associate Judge	Andy Ausmus
Prosecuting Attorney	Joe Lico

### **Staff Appointments**

Town Manager	Trish Stiles
Town Clerk	Christina Hart
Clerk Pro-Tem	Taeler Houlberg
Clerk Pro-Tem	Rachel Summers
Town Treasurer	Danette Ruvalcaba

## **Town Management**

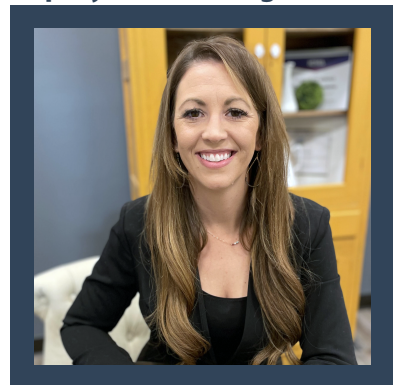
### **Town Manager**



The Town Manager is appointed by the Board, serving for an indefinite term at the pleasure of the Board, and is responsible for overseeing the day-to-day operations of all the Town's departments, including hiring and supervising Town staff. She assesses, and provides solutions for, community issues such as growth and transportation. The Town Manager coordinates intergovernmental agreements with other municipalities, school districts, regional groups and similar entities.

Trish Stiles has been the Town Manager since 2013. Her prior experience includes 10 years working with several municipalities in planning, community development, budgeting, economic development and project management in Adams County, Colorado. She holds a bachelor's degree in Politics and Government from the University of Puget Sound and a Master of Public Administration from the University of Colorado at Denver.

### **Deputy Town Manager**



The Deputy Town Manager performs complex professional and administrative work and assists the Town Manager in day-to-day operations of the Town's government including coordinating activities of several administrative divisions. They confer with department heads on addressing staffing, organization, budgeting and other aspects of administration. Her work is performed under the direction of the Town Manager with broad latitude for independent action and decisions. The Deputy Town Manager acts for the Town Manager when the Town Manager is absent.

Rachel Summers has served as the Town's Deputy Town Manager since January 2017, previously serving as the Town's Administrative Services Director for approximately six years. She holds a bachelor's degree in sociology from the University of Northern Colorado and recently obtained her Master of Public Administration from Adams State University.

### **Director of Administrative Services**



The responsibility of the Director of Administrative Services is to oversee all human resource functions for the Town of Bennett as well as the Town Safety Officer and Town Clerk. Other responsibilities include oversight of the Bennett Arts Council, Town of Bennett public art and Bennett Municipal Code updates.

Taeler Houlberg has a bachelor's degree in Political Science from the University of Colorado Denver and a master's degree in Politics and Public Policy from the University of Colorado Denver. She came to the Town of Bennett through the Best and Brightest Management Fellowship and became a permanent employee following her time in the program.



### Director of Finance



The responsibility of the Director of Finance is to manage all functions of the Finance Department and provide fiscal responsibility, accountability and accurate reporting on the financial status of the Town to the Board, Town Manager, department heads and citizens.

Danette Ruvalcaba holds a Master of Business Administration from Regis University and has been employed with the Town, in the Finance Department since March of 2016. She is responsible for all financial management and reporting for the Town. She has experience with managing and reporting State and Federal Grants, State and Federal Loans and bond funds.

### Director of Public Works



The Public Works Director is authorized and empowered to perform such duties and obligations as are necessary and proper to carry out the duties of the Public Works Department and to adopt necessary rules and regulations. The responsibilities of the Public Works Director include but are not limited to all aspects of operations and infrastructure needed to provide high quality water, wastewater and storm drainage services to the community.

Robin Price started with the Town of Bennett in 2018 as the Parks and Open Space Supervisor. She became Public Works Director the summer of 2020. Robin has a Bachelor of Science degree and was born and raised in Eastern Colorado.

### Director of Capital Projects



Directs and manages the development and implementation of the Town's capital projects including overseeing engineering, construction, infrastructure and facility upgrades. Ensures that schedules, cost and overall quality performance objectives are met across a diverse range of capital projects. Coordinates, manages and monitors the progress of assigned projects at all stages of development to ensure projects are timely, efficient and cost effective. Works collaboratively across Town departments, answering technical questions and providing guidance on matters concerning roads, buildings, government regulations, and construction feasibility.

Daymon Johnson has been employed with the Town since August of 2014 and holds a Bachelor of Science degree in Construction Management from Ohio State University. In his career, he has served as Project Manager for nearly \$1 billion in commercial construction projects ranging from Athletic Stadiums and High-Rise Buildings to Medical Facilities and Office Buildings. Some of his notable construction management projects include, the elevated water storage tank, the Water Resource Recovery Facility and New Town Hall. He is currently over seeing seven other Board directed projects.

### **Director of Planning and Economic Development**



Helps in the creation of a vibrant community by coordinating economic development and advanced professional planning. The position is multi-faceted, requiring advanced professional planning experience and a wide breadth of knowledge of municipal comprehensive planning, economic development and federal and state planning law. Oversees and coordinates all planning, zoning, and economic development initiatives within the Town. Coordinates the economic and community development process from its initial inception to the final approval from the Board of Trustees. Manages the implementation of Bennett's Comprehensive Plan, updates and edits development regulations, and marketing and attraction outreach.

Works collaboratively and effectively with other departments, existing businesses, regional partners, potential developers and Town contractors.

Before coming to Bennett, Chad was the Assistant Director of the Community Development Department for the City of Manhattan, Kansas. In this position, he helped coordinate the department to achieve a number of community goals and assisted the City in growing to be a regional commercial center. During Chad's 15 years with Manhattan's Community Development Department, he held a number of different planning positions, giving Chad a wide range of experiences that he brings to the Town of Bennett to help the community grow in a smart and wise way while maintaining Bennett's character.

### **Director of Communications and Technology**



The Director of Communications and Technology manages all internal and external communication for the Town of Bennett including citizen information and community outreach, media and public relations, marketing, special events, employee communication and change management. She also serves as Public Information Officer for the Town and serves as a spokesperson and information resource to the public, news media, elected officials and individuals at all levels of the Town.

Alison Belcher is a Colorado native. She graduated from Aurora University with a bachelor's degree in Communications. Previously, she has worked for 850 KOA, 9News and WGRZ Channel 2 in Buffalo, New York. She joined the Town of Bennett team in 2016 and oversees all communication and technology initiatives for the Town. She is currently a member of the Emergency Services Public Information Officers of Colorado as well as the national Government Social Media Organization.

## **Department Goals and Objectives**

The Town of Bennett utilizes SmartSheet to plan, track and communicate to Town Staff regarding all departmental goals and objectives. This allows department heads to utilize a way posting approach to hit milestones within each project to ensure that the projects come to completion. In 2022, the Town completed 99% of tasks within the Master Department Task Manager. A snapshot of the main departmental goals for 2023 is provided below.

### **Administration**

- Master Transportation Plan
- Municipal Center Town Centre Catalyst Project
- Civic Center Master Plan
- Water Variance Approval
- Stormwater Drainage Master Plan
- Welcome to Bennett Sign
- Adams County Youth Awards
- Arapahoe County Youth Awards
- Resiliency Plan
- Sculpture
- DOLA Housing Grant
- CSO Program Support Grant
- Community Night Out Grant
- Solar for Town Facilities Grant
- Sign Code Assistance Grant

### **Executive Services**

- Contracts Clean Up Project
- Franchise Agreements Clean Up Project
- Audit & Reorganize P-Files
- Events

### **Administrative Services**

- Bennett Arts Council
- SCFD Funding Application
- 2023 Sponsorship
- Babe Wall Murals
- Town Hall Statue
- Bird Murals
- Court
- Court Preparation
- 2023 Pre Court-Conference
- 2023 Pre Hearing Conference
- Court Wrap-up
- Code Amendment Schedule - Board View
- Chapter 16
- Chapter 6
- Chapter 10
- Chapter 4 and 5
- Chapter 11

### **Administrative Services Cont.**

- Clerk & Board
- Document Retention
- Human Resources
- Classification and Compensation
- Recruitment
- Onboarding/Exit
- Stay Interviews
- Monthly Staff Activities

### **Executive Services**

- Contracts Clean Up Project
- Franchise Agreements Clean Up Project
- Audit & Reorganize P-Files
- Events

### **Town Safety**

- Homelessness Services
- ADA Self Evaluation and Transition Plan
- Risk Management
- Community Preparedness
- OEM
- Community Blood Drive
- AH Evacuation Exercise
- Fire Drills
- I-70 Public Safety Group
- Certifications/Trainings

### **CIP**

- East Lagoon Renovation
- Muegge Well - LFH 14
- Well Site 6 Commissioning - Phase 2 - Tank
- Custer Street Bypass
- Design Expansion of WWRF
- Truman Bypass Design - POSTPONED 2023
- Western Bypass Design
- I-70 Interchange
- Market Place Stop Light
- Market Place Stop Light

### **Public Works**

- Washington Street stormwater improvements (Comcast, Preschool)
- CC Ceiling/Lighting
- North Shop Renovation
- Ice Melt Structure
- Roll-off Enclosure
- GIS Updates for Hydrants
- Pressure System Project
- Old Town Hall Booster and Converse Pump Station

### **Public Works Cont.**

- AH Wellhouse A
- Highway 79 Amenities
- KBR Trail
- Fishing Pond
- Trupp Phase V
- Purple Pipe Project
- Kiowa Bennett Safety Improvements
- Kiowa Bennett Trail Extension - Cross Walk and (8ft) Concrete Trail
- Cemetery Master Plan Concept Design

### **Finance**

- BGB Grant
- 2023 Grant Application Plan
- Metro District Matrix
- Quarterly Board Financial Reporting
- Financial Transparency "Plus it"
- 2024 Budget
- Banking
- Debt Policy

### **Community and Economic Development**

- Create Department Dashboard
- Policy for Windy Conditions for Active Construction Sites
- Comm Dev Policy & Procedure Manual
- Improvements to Application Processes
- Department Strategic Plan
- Tracking and Monthly Reports

### **Community Services**

- Business Code Compliance-Windshield Survey
- Direct Contact Tracking Form
- Training for CSO's
- Internal Forms and Public Relations & Marketing
- Bennett Cat Trap Tracker
- Community Engagement
- Developer Tracking - Cost Agreements and Consultants
- SA Tracking
- Monthly Building Permit Reports
- New Development Permit Tracking
- External Utilities CIP Updates to the Town
- Smartgov Planning Application
- Meeting with New BO at CAA and Fire District
- Economic Development Grant
- ED Business Database
- ED Local Business Communication Tracking Sheet
- ED Retention & Business Report Dashboard
- ED Strategic Plan

## Planning

- DRC Agenda and Development Project Reviews
- DRC Meeting Process Tweaks
- Smartsheets Improvements
- SmartGov Integration
- DRC Integration with SmartGov
- Integrate SmartGov with Bluebeam

## Communications and Technology

- Department Communication Review Meetings
- Internal Monthly Newsletter
- Bennett Broadcast Monthly Newsletters
- Board Updates
- Website
- Econ Development Website
- Social Media
- IT Inventory
- Drone Images
- Cameras and Security System
- SCADA PC Build

Furthermore, this SmartSheet feeds a Project Dashboard that is sent out to all Town Staff and the Town Board of Trustees. This allows for weekly Communication of progress on Departmental Goals and Objectives. Below is a snapshot of the last update from 2022.

## 2022 PROJECT STRATEGIC PLAN Town of Bennett



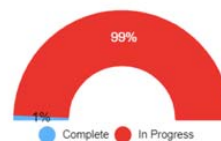
### Quick Links

**Trish Stiles**  
Town Administrator  
tstiles@bennett.co.us

**Rachel Summers**  
Deputy Town Administrator  
rsummers@bennett.co.us

- 🔗 Bennett Broadcast Newsletters
- 🔗 Town of Bennett Facebook
- 🔗 News Articles
- 📄 Bennett Days Feedback Form
- 🔗 Board Meeting Agendas

### Projects by Status



### Weekly Updates

Assigned Employee	Weekly Update Text
Daymon Johnson	Construction Planset Revisions & Rebid RFP to Melinda for review
Daymon Johnson	Construction Planset Revisions & Rebid Advertisement for bids
Daymon Johnson	Construction Milestones Set Poles
Daymon Johnson	Construction Milestones NomCom Construction Finish Schedule
Rachel Summers	Weekly Updates 2023 Adams County Inauguration
Rachel Summers	Weekly Updates Interview - Community Development Manager

### Project Budget Status

Primary	Total Budget	YTD Spending	Percent of Budget
<b>Total</b>	<b>\$1,129,850</b>	<b>\$0</b>	
HOLIDAY HELP	\$16,500	\$0	0.0%
RENEWABLE WATER	\$0	\$0	#DIVIDE BY 2
WATER LEGAL SERVICES	\$12,000	\$0	0.0%
MASTER TRANSPORTATION MASTER PLAN	\$0	\$0	#DIVIDE BY 2
SPECIAL PROJECTS FUND	\$61,750	\$0	0.0%
WATER CAPITAL	\$167,000	\$0	0.0%
STREET CIP PROJECT CONSTRUCTION	\$360,300	\$0	0.0%
NOMCOM - CIP PROJECT CONSTRUCTION	\$0	\$0	#DIVIDE BY 2
BOARD ACTIVITY	\$14,050	\$0	0.0%
REVIVE COMMUNITY DEVELOPMENT GRANT	\$50,000	\$0	0.0%

### Recently Completed Tasks

Assigned Employee	Weekly Update Text
Danette Ruvalcaba	Financial Transparency "Plus It" Budget Website Page Updated Postpone Until
Rachel Hample	Reminder about staff outing at Movie Tavern Aurora, Showtime is at 3:00pm, S
Taeler Houlberg	Onboarding/Exit Maria Salazar - Part Time
Taeler Houlberg	Onboarding/Exit Tiffany Chaput - Communications Coordinator



In addition, each member of Town Staff is required to set at least four personal objectives that they work to complete each year. Annually each staff member is graded on a scale of 1-5 on completion of these objectives. Each objective is set in a way that focuses on each individual staff person's contribution to the overall Vision Statement for the Town.

### **Performance Measures**

All members of Town Staff receive annual performance reviews. These reviews evaluate not only each employee's progress of completion of their objectives but also each employee's dedication and practice of the Town's Core Values and overall job skills. Employees do a self-evaluation that is then provided to the employee's supervisor who completes their review of that employee. All reviews are reviewed by the Town Managers. Once all scoring is finalized each employee is given an overall weighted score of 1-5. Below is the weighting scale for each review category:

- Objectives-40%
- Core Values-35%
- Skills 25%

Each completed review is then discussed with each employee. A copy of both the Employee Review and Supervisor Review is attached.

# BUDGET OVERVIEW

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## BUDGET OVERVIEW

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### Budget Process

#### **Align Priority Projects**

At the beginning of the budget process the Town of Bennett Board and Town Staff hold a retreat to review the priority projects identified in CAIMP for the next budget year. Projects in CAIMP are assigned a target year and priority score based on four criteria using a scale of 1-5.

- Capacity, what is the remaining useful life of the asset if any exists or remains.
- Criticality, how critical is the asset in relation to public safety and efficient and reliable operation of the Town and its services.
- Condition, what is the current condition of the item.
- Community Care, how does this item impact our residents in relation to quality of life.

These projects are then tested against the Board's Guiding Principles, Vision Statement and the 2021 Comprehensive Plan to ensure they are in alignment. Board members can also recommend other focus items for the next budget year. This process allows the Director of Finance to have a prioritized and comprehensive list of capital projects that will be included in the budget as revenues allow.

#### **Revenue Projections**

After the second quarter actual revenue amounts are received, the Director of Finance begins to make revenue projections for the next year. The Town utilizes three primary methods for revenue projections.

- First, the Town receives estimates from outside agencies. This method is utilized for property tax and highway user tax.
- Second, the Town projects a three percent increase over the current end of year projections. This method is a directive of the Board and allows for the Director of Finance to make conservative growth estimates for revenue sources such as sales tax, court revenue, rental income and other special revenue sources like open space funds and conservation trust funds. In this method we also do evaluate prior year averages to ensure that the increases are meeting the three percent benchmark.
- Lastly, growth estimates. The Town utilizes a Single-Family Equivalency (SFE) unit of measurement to estimate Town growth. An SFE accounts for the impact an average single-family home has on Town operations, infrastructure and revenue generation. SFE growth effects General Fund Revenue in relation to license and permit revenue, Special Revenue Funds through impact and development fees and Enterprise Funds through water and wastewater sales.

#### **Department Head Budget Request**

Each department head is responsible for completing a budget worksheet to request the operating budget for their departments for the next year. In addition to operating budget requests, the department heads can make one-time capital expenditure requests for items not identified in CAIMP. These capital items are often one-time equipment purchases or large-scale maintenance projects in parks or buildings.

Like Revenues, department heads and the Director of Finance utilize three primary methods for estimating expenses.

- First, past performance. The previous and current year revenues and expenditures are reviewed to determine what the actual expenditures were during a specific period. This method is used for operating expenses.
- Second, actual cost estimates. This method involves seeking actual bids and price comparisons. This method is used for one-time capital expenditures as well as insurance premiums.
- Third, personnel expenses. Salaries and benefits are reviewed, approved and recommended by the Town Manager. The Town Manager utilizes salary surveys provided through the Mountain States Employers Council and the Colorado Municipal League to determine salaries. Other employee benefits are calculated utilizing a per employee expense.

Once the budget requests are received, the Director of Finance enters all the request into a budget workbook so that the expenses can be balanced against revenue projections in each fund. The Town Managers, the Director of Finance and the department heads then meet to make preliminary approval and reconsiderations of budget requests based on available revenues.

### **Budget Drafts**

The first draft of the budget is presented to the Board during a study session prior to October 15, as required by State Statute. During the study session, the Board can review proposed revenue and expenditure appropriation, estimated valuation for mill levies and capital projects that are recommended for funding.

At this time the Board can express any opinions, questions or recommendations to the Director of Finance that can be incorporated into the next draft of the budget. The first draft of the budget as presented to the Board is then made available to the public for 30 days in the Clerk's office as required by statute.

Subsequent drafts are presented to the Board as needed to address Board recommendations, updated revenue, operation projections and additional capital requests from department heads.

### **Schedule of Fees**

A first draft of the Schedule of Fees is taken to the Board in November. This draft includes recommendations of fee changes as put forward by Staff. In addition, the Director of Finance completes cash flow analysis on the enterprise funds to ensure that operation expenses, debt reserve requirements and replacement reserves are being met in the next year as well as ten years into the future.

Every other year the Town Managers and the Director of Finance review CAIMP projects in relation to developers' financial responsibility due to growth impact on infrastructure. This is required by law. This list is then utilized to calculate impact fees as well as water and wastewater development fees, which are collected on new building permits.

Additional drafts of the Schedule of Fees are taken before the Board as needed to address Board or Staff recommendations.

### **Budget Adoption, Appropriation and Mill Levy Certification**

In December, prior to December 15, a Public Hearing is conducted to allow for public comment on the budget, appropriations, fees and mill levies. Once the Public Hearing closes, the Board then passes three resolutions: one to adopt the budget, one to appropriated funds and one to the certify the mill levies.

### **Submission of Approved Documents**

The approved mill levies are submitted to the Counties by December 15. The approved budget is submitted to the State by January 31.

### **Budget Amendments**

Budget Amendments are only brought before the Board at a public hearing when expenditures exceed annual appropriation.

## **Budget Calendar**

<b>July 8, 2022</b>	Distribution of Budget Worksheet to Department Heads
<b>August 19, 2022</b>	Completed Worksheets to Finance
<b>August 23, 2022</b>	2023 Priority Projects Presentation 2023 Revenue Projections
<b>September 12-23, 2022</b>	Review with Department Heads
<b>September 30, 2022</b>	Budget Notice Published
<b>October 11, 2022</b>	1st Draft of 2023 Budget
<b>October 15, 2022</b>	Budget Available for Public View
<b>November 8, 2022</b>	2nd Draft of 2023 Budget 1st Draft of Fee Schedule
<b>November 22, 2022</b>	3rd Draft of 2023 Budget 2nd Draft of Fee Schedule
<b>December 13, 2022</b>	Public Hearing to Appropriate 2023 Budget
<b>December 15, 2022</b>	Mill Levy Certifications due to Adams and Arapahoe Counties
<b>January 31, 2023</b>	2023 Town of Bennett Budget Book Submitted to State



## **Budget Basis**

The Town's annual budget for governmental funds is prepared using the modified accrual basis of accounting. Under this method, the focus is on current financial resource measurement whereby revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities from the current period. Expenditures are recognized when the related fund liability is incurred.

The annual budgets for the proprietary (enterprise) funds are also prepared using the accrual basis of accounting. When preparing the annual financial statements for these funds, the full accrual basis of accounting is used, meaning that revenues and expenses are recognized when they are earned and incurred.

## **Fund Structure**

### **General Fund**

The General Fund is the main operating fund for the Town. It accounts for sources and uses of resources that are discretionary in the provision of activities, programs and services deemed necessary and desirable by the community. It accounts for all general revenues of the Town not specifically levied or collected for other Town funds, and the related expenditures. The major revenue sources for this fund are sales taxes, property taxes, franchise fees, business license fees, unrestricted revenues from the state, fines and forfeitures, and interest income. Expenditures are allocated by operational department as detailed below.

- **Administration**

- o Department Head - Town Manager

- The Town Manager's office is responsible for providing direction on day-to-day operations, overseeing and implementing organizational policies, laws and Town ordinances, providing Town Board support, implementing Town Board and organizational goals and appointing department directors.

- **Finance**

- o Department Head - Director of Finance

- The Finance Department is responsible for development of the annual budget, long-range financial plans, assisting Town leadership with policy decisions that may impact Town finances and developing and implementing policies and procedures that serve to protect all Town assets. Other department responsibilities include accounting, financial reporting, asset management, debt management, cash management, purchasing authority, internal controls and payroll processing.

- **Internal Services**

- o Department Head - Town Manager

- The Internal Services budget accounts for expenditures that benefit multiple departments or ones that are not specifically assigned to a Town department. In addition, expenditures that are related to employee retention and supply use are coded to this department. The department is funded by fund transfers from water fund, wastewater fund and road and bridge fund.

- **Boards and Commissions**

- o Department Head - Director of Administrative Services
  - The Town Board is the legislative and policy-making body of the Town government and represents the citizens of Bennett. The Board establishes Town policies through the enactment of ordinances and resolutions, determines the Town's budget, establishes Town goals and appoints advisory committees.

- **Clerk**

- o Department Head - Director of Administrative Services
  - The Town Clerk is an appointed position and the custodian of all Town legal documents, including the Municipal Code. The Clerk also prepares Council meeting agendas and minutes, administers municipal elections, manages the Town's record-keeping system, administers liquor licenses, registers voters and handles open records requests.

- **Courts**

- o Department Head - Director of Administrative Services
  - The Municipal Court functions include collection of fines, court fees and restitution, as well as conducting trials on cases as needed. The court processes all summons issued by the Adams and Arapahoe County Police Departments.

- **Public Safety**

- o Department Head - Town Manager
  - Public safety services the Adams and Arapahoe County Police Departments through a contractual agreement to provide patrol, investigations, community policing, 911 communications, property and evidence, records and victim services. In addition, this department employs two Community Services Officers and a supervisor that offer community programs and enforce code and animal control.

- **Community Development**

- o Department Head - Director of Community and Economic Development
  - The Community Development Department is responsible for the development and implementation of the Town's Master Plan and other long-term plans, processing land use applications, reviewing sign permits, vendor and temporary use permits and requests for variances from the Land Development Ordinance. The Building Inspection Division enforces the adopted building codes and handles the building permit and plan review process.

- **Information Technology**

- o Department Head - Director of Communications and Technology
  - The Information Technology Department is responsible for computer maintenance, network administration, data backup and recovery, software management, GIS mapping and technical support for all Town departments. The purpose of this fund is to provide for the replacement of aging and obsolete technology and software licensing costs.

- **Economic Development**

- o Department Head - Director of Community and Economic Development
  - The Economic Development Department provides full-service economic development assistance to meet the needs of existing, expanding and relocating businesses and development. Services include providing demographic information, site and building inventory, a community profile and business assistance information necessary to make a site or building location decision.

- **Public Works Internal Services**

- o Department Head - Director of Public Works

- Like the Internal Services Department, this Public Works Internal Services Department budget accounts for expenditures that benefit multiple departments or ones that are not specifically assigned to a Town department. These expenditures are reflective of public works non departmental work. The public works administrative staff, fleet program and other auto related expenses are allocated to this department. The department is funded by fund transfers from general fund, water fund, wastewater fund and road and bridge fund.

- **Parks**

- o Department Head - Director of Public Works

- The Parks and Open Space division of the Parks, Recreation and Open Space Department maintains the Town's parks, open spaces and trails. The division also prepares parks and trails for special events and a variety of community activities and assists in the development and design of new park and open space areas.

- **Buildings**

- o Department Head - Director of Public Works

- The Public Works Department maintains all Town facilities, including building maintenance and janitorial services. It is the responsibility of the Public Works Department to keep the Town's facilities in prime condition. Staff provides an exceptional level of skilled maintenance to these properties and customer service to members of the community.

- **Non-Department**

- o Department Head - Deputy Town Manager

- The Non-Departmental Department serves as an expense department with funding that is not identified by staff but rather by occurrence. This includes transfers, bank fees, cost reimbursement agreements, treasurer fees on property taxes, employee merit pool and contingency.

## **Special Revenue Funds**

A special revenue fund is an account established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that tax dollars will go toward an intended purpose.

- **Grants Fund**

- This fund is for revenues collected for grant projects

- **Bennett Arts and Culture Fund**

- This fund is for revenues collected through donations for art and cultural events.

- **Adams County Open Space Fund**

- The Open Space Sales Tax was approved by Adams County voters in 1999. The sales tax is 1/4 of one percent, or 25 cents on every \$100 purchase, and is authorized through 2026. Proceeds from the sales tax benefit parks, recreation and open space projects countywide. This revenue is collected for capital needs located within Adams County parks, trails and open spaces.

- **Arapahoe County Open Space**

The Open Spaces Program began in 2003 when citizens of Arapahoe County voted to fund the program through a quarter-of-a-penny Open Space sales and use tax (25 cents on every \$100 spent). The tax was renewed in 2011 when voters approved extending the program to 2023. Revenue from the Open Space sales and use tax is designated for specific uses. 50% of collected tax is distributed to cities and towns. This revenue is collected for capital needs located within Arapahoe County parks, trails and open spaces.

- **Reserve Fund**

This fund sets aside money for covering scheduled, routine and unscheduled expenses that would otherwise be drawn from the general fund.

- **Capital Improvement Fund**

The primary source of revenue in the Capital Improvement Fund is use tax. Use tax is collected on building permits. The revenues in this fund are collected for use on capital construction projects within the Town.

- **Road and Bridge Fund**

The revenue in this fund is county and state generated road tax. Revenues in this fund are collected for road and bridge operations, maintenance and capital projects.

- **Conservation Trust Fund**

The revenue in this fund can be used for the acquisition, development and maintenance of new conservation sites, capital improvements or maintenance for recreational purposes on any public site. A public site is defined as a publicly owned site, or a site in which a public entity/local government holds an interest in land or water.

- **Sales Tax Capital Improvement**

The one percent restricted sales tax revenue was passed in 2016 to be collected for expenses associated with capital replacement and maintenance of Town roadways.

- **Water Capital Fund**

Revenues collected are primarily on new building permits and shall be used only for purposes related to water capital projects.

- **Wastewater Capital Fund**

Revenues collected are primarily on new building permits and shall be used only for purposes related to wastewater capital projects.

- **Storm Drainage Impact Fee Fund**

Revenues collected are primarily on new building permits and shall be used only for purposes related to storm drainage as set forth in the CAIMP.

- **Public Facilities Impact Fee Fund**

Revenues collected are primarily on new building permits and shall be used only for purposes related to public facilities as set forth in the CAIMP.

- **Transportation Impact Fee Fund**

Revenues collected are primarily on new building permits and shall be used only for purposes related to public facilities as set forth in the CAIMP.

## **Enterprise Funds**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a business enterprise--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

- **Water Fund**

Accounts for revenues generated through the sale of water.

- **Wastewater Fund**

Accounts for revenues generated through the sale of wastewater.

## Revenues

The following table illustrates the total sources of funding (revenues) for all Town funds:

FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
GENERAL FUND	5,834,391	5,624,160	7,067,915	6,916,270	-2%
ROAD AND BRIDGE FUND	321,565	281,330	320,815	339,215	6%
WATER FUND	2,655,489	3,398,085	6,395,080	3,523,935	-45%
WASTE WATER FUND	1,426,339	2,246,835	2,925,565	2,343,120	-20%
GRANTS	1,513,251	5,615,000	3,715,945	2,610,000	-30%
BENNETT ARTS & CULTURAL FUND	94,741	156,320	142,507	185,500	30%
CONSERVATION TRUST FUND	20,075	16,930	17,085	17,440	2%
ADAMS COUNTY OPEN SPACE FUND	51,430	52,975	52,975	54,565	3%
ARAPAHOE COUNTY OPEN SPACE FUND	14,790	13,680	14,525	14,960	3%
SALES TAX CAPITAL IMPROVEMENT FUND	1,589,725	1,122,650	4,298,520	1,544,560	-64%
RESERVE FUND	85,434	110,505	110,505	151,165	37%
CAPITAL IMPROVEMENT FUND	4,758,868	589,570	2,276,110	550,590	-76%
WATER CAPITAL FUND	5,091,810	2,175,560	1,019,505	2,806,785	175%
WASTEWATER CAPITAL FUND	1,002,690	811,505	505,135	2,286,040	353%
STORM DRAINAGE IMPACT FEE FUND	106,226	100,265	34,558	35,690	3%
PUBLIC FACILITIES IMPACT FEE FUND	534,690	331,760	173,100	320,345	85%
TRANSPORTATION FACILITIES IMPACT FEE FUND	151,636	106,800	58,086	345,545	495%
<b>TOTAL</b>	<b>\$ 25,253,151</b>	<b>\$ 22,753,930</b>	<b>\$ 29,127,931</b>	<b>\$ 24,045,725</b>	<b>-17%</b>

## Revenue Summary

The principal general fund revenue sources for the Town are sales taxes, grant revenue, developer impact fees, water/wastewater sales and property taxes. The local, state and national economies are always a consideration for projecting the revenues for the coming year. The US economy saw increased inflation, a slowing housing market and high unemployment resulting in an economic recession. Despite the recession Bennett has continued to see significant increases in general fund revenues primarily attributed to sales tax revenue. Additionally, residential growth for Bennett has continued. In 2022, four residential developments began infrastructure improvements and will go vertical in 2023. Furthermore, Bennett experienced substantial commercial growth. The commercial growth included new businesses moving into existing buildings, existing businesses moving into new buildings, as well as new businesses moving into new buildings. The notable commercial changes were a Sonic, a Dollar General, a Ziggi's Coffee and the beginning of a Les Schwab Tires. Conservative attainable revenue estimates have been projected in all funds.

### • Sales Tax

The General Fund anticipated sales tax revenues for 2023 are based on an economic growth projection rate of three percent over 2022 projected sales tax revenues. This increase includes anticipated new business revenue and a conservative increase for existing businesses. Sales tax equates to \$4.3 million of the total \$5.6 million General Fund revenues. Sales Tax actuals for 2022 are trending at nearly a twenty-six percent increase over 2021.

On November 3, 2015, the Town successfully passed an additional one percent sales tax to be collected, retained and spent to finance the construction and maintenance of existing and planned streets and other street related capital improvements within the Town. The increase in this fund correlates to the growth in the General Fund. Town Staff anticipates that this trend will continue; however, based on a directive from the Town Board the budgeted sales tax projections are at a conservative growth estimate of three percent.



### • Water & Wastewater Sales

In 2023 the Town will continue efforts to update systems by continuing construction of a new well and another new well locations. In addition, the Town will continue the acquisition of additional water rights to expand our water portfolio. Furthermore, construction of the Purple Pipe Beltway that will circumvent the Town will continue. It is the Town's desire to begin to convert all Town irrigation to reuse water and to further encourage new developers to do the same.

Due to the continued need for capital repairs and new construction of utilities, along with the Board of Trustees' direction to build fund balance for future utility expansion, the Town Board of Trustees adopted a base rate increase for water and wastewater from \$33.62 to \$34.46 and \$38.98 to \$40.00

In addition, the increased Town water usage rates are as follows:

TIERS	CURRENT PRICE/1,000 GAL	NEW PRICE/1,000 GAL
TIER 2 4,001-8,000 GALLONS	4.10	4.40
TIER 3 8,001-16,000 GALLONS	6.15	6.60
TIER 4 16,001 GALLONS AND ABOVE	14.35	15.45
BULK WATER-TIER 1 0-20,000 GALLONS	19.48	21.00
BULK WATER-TIER 2 20,001-50,000 GALLONS	19.48	30.00
BULK WATER-TIER 3 50,001 GALLONS AND ABOVE	19.48	70.00
UNTREATED WELL WATER-TIER 1 0-20,000 GALLONS	19.48	12.00
UNTREATED WELL WATER-TIER 2 20,001-50,000 GALLONS	19.48	18.00
UNTREATED WELL WATER-TIER 3 50,001 GALLONS AND ABOVE	19.48	42.00
SYSTEM DELIVERED REUSE WATER	3.08	15.00
LOAD OUT REUSE WATER	3.08	5.00

Additionally, the wastewater usage rate increased to \$8.05/1000 gallons.

### • Grant Revenue

When viewed comprehensively, grant revenue is an ongoing effort to establish and research the highest level of resources available to the Town for capital improvement projects that Bennett cannot fund solely. Grant revenue in 2023 is projected to be \$2.6 million for new parks, facility improvements, roads, water and trails. The Town of Bennett has limited revenue sources and an abundance of capital improvement projects forthcoming. That, of course, raises the questions of where those resources will come from, and who will do the work. As the Town of Bennett works to develop other financing options in the future, the opportunity to obtain grant funds will supplement the cost of some of the major infrastructure projects. The Town has the funds available to provide match but is unable to complete the project without additional monetary support.

### • Property Tax

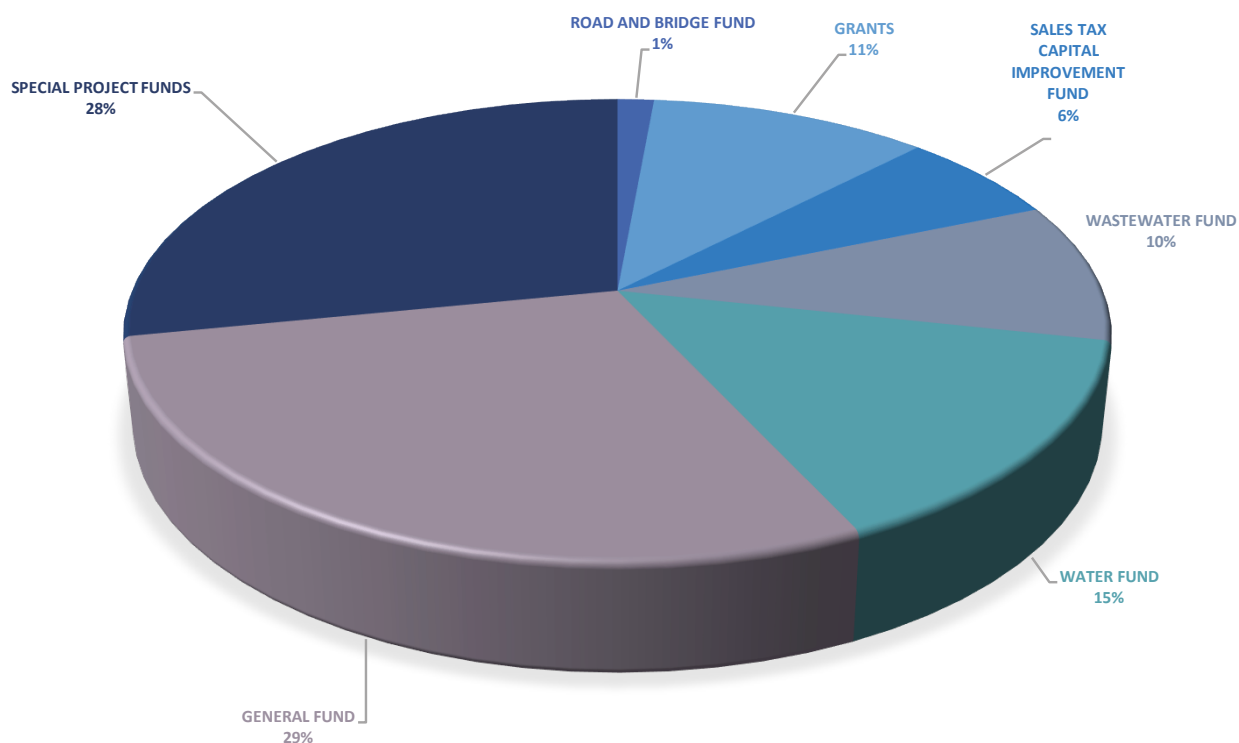
Revenues in Adams County assessed valuations have increased for 2023, by 16%. Arapahoe County decreased by 5%. The Town anticipates continued and sustained growth in this revenue source resulting from slated residential growth.

Overall, the 2023 budget revenues represent an 17% decrease over the 2022 projected revenue. This decrease is contributed to several one-time revenue sources such as American Recovery Plan funding as well as other grant funding, impact fees related to development and developer contributions. Bennett's community leaders are visionary and willing to take bold steps to secure the Town's future. Bennett's growth intentions are reflected by its objective to introduce public improvements related to development of job creation and retention. It is vital that our infrastructure improvements continue to support current and future development. In 2022, the Town saw the completion of the Sky View housing development as well as the continued commercial development in Bennett Crossing. Additionally, the Town had three annexations which will bring further development and property taxes. In 2023, the Town will see the continuation of four housing developments. It will also see the start of construction on several commercial buildings.

Below is a table detailing the major revenue sources for the Town of Bennett in 2023.

FUND	2023 BUDGET	% of All Revenue
ROAD AND BRIDGE FUND	339,215	1%
GRANTS	2,610,000	11%
SALES TAX CAPITAL IMPROVEMENT FUND	1,544,560	6%
WASTEWATER FUND	2,343,120	10%
WATER FUND	3,523,935	15%
GENERAL FUND	6,916,270	29%
SPECIAL PROJECT FUNDS	6,768,625	28%
<b>Total</b>	<b>\$24,045,725</b>	<b>100%</b>

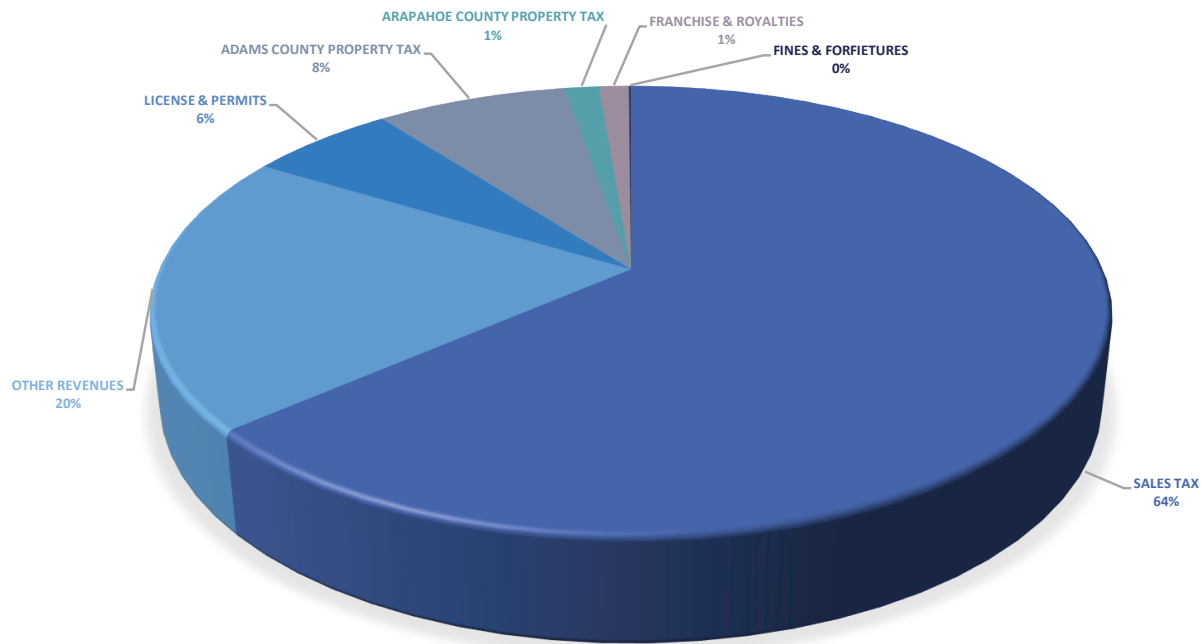
Below is a graphic illustration of the major revenue sources for the Town of Bennett in 2023.



Below is a table of the 2023 General Fund revenue sources for the Town of Bennett.

REVENUE SOURCE	2023 BUDGET	% of General Fund Revenue
SALES TAX	4,397,900	18%
OTHER REVENUES	1,392,400	20%
LICENSE & PERMITS	408,725	6%
ADAMS COUNTY PROPERTY TAX	532,475	8%
ARAPAHOE COUNTY PROPERTY TAX	95,610	1%
FRANCHISE & ROYALTIES	83,170	1%
FINES & FORFEITURES	5,990	0%
<b>TOTAL</b>	<b>\$6,916,270</b>	<b>100%</b>

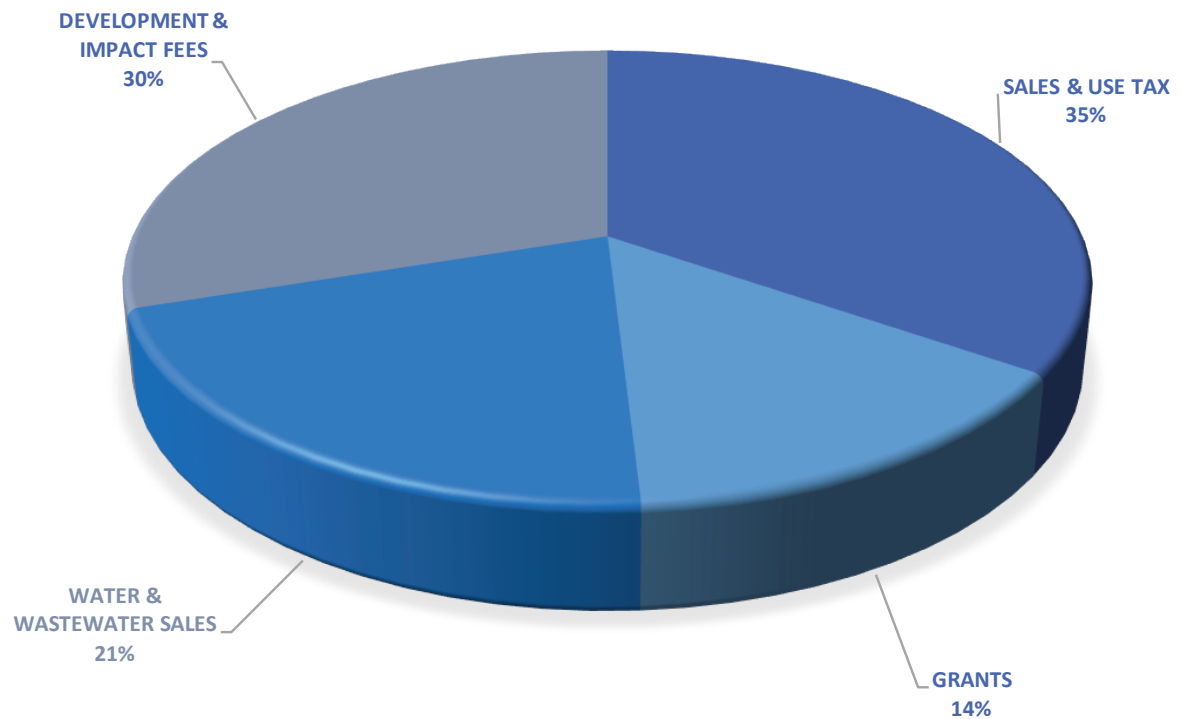
Below is a graphic illustration of the 2023 General Fund revenue sources for the Town of Bennett.



Below is a table of the largest revenue sources for the Town of Bennett in 2023.

REVENUE SOURCE	2023 BUDGET	% of All Revenue
SALES & USE TAX	6,247,250	26%
GRANTS	2,610,000	11%
WATER & WASTEWATER SALES	3,766,350	16%
DEVELOPMENT & IMPACT FEES	5,426,250	23%
<b>TOTAL</b>	<b>\$18,049,850</b>	<b>75%</b>

Below is an illustration of the largest revenue sources for the Town in 2023.



## Expenditures

The following table details the total expenditures for all Town funds.

FUND EXPENDITURES	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
GENERAL FUND	5,139,692	5,608,215	5,548,830	6,916,270	25%
ROAD AND BRIDGE FUND	119,065	103,400	101,320	339,215	235%
WATER FUND	4,412,485	3,417,130	6,802,340	3,523,935	-48%
WASTE WATER FUND	1,194,917	2,156,650	2,996,190	2,837,715	-5%
GRANTS	1,513,251	5,615,000	3,715,945	2,610,000	-30%
BENNETT ARTS & CULTURAL FUND	70,500	183,650	118,740	235,500	98%
CONSERVATION TRUST FUND	24,637	16,930	17,085	17,440	2%
ADAMS COUNTY OPEN SPACE FUND	62,876	98,645	52,975	54,565	3%
ARAPAHOE COUNTY OPEN SPACE FUND	3,500	26,961	5,000	35,775	-
SALES TAX CAPITAL IMPROVEMENT FUND	1,139,190	1,178,285	5,413,405	2,018,262	-63%
RESERVE FUND	0	0	0	0	-
CAPITAL IMPROVEMENT FUND	2,771,132	299,900	2,961,675	415,900	-63%
WATER CAPITAL FUND	585,619	1,820,300	4,470,300	910,000	-96%
WASTEWATER CAPITAL FUND	216,055	940,300	1,689,200	63,755	-96%
STORM DRAINAGE IMPACT FEE FUND	120,485	173,140	35,777	112,500	214%
PUBLIC FACILITIES IMPACT FEE FUND	142,124	215,000	215,000	583,160	171%
TRANSPORTATION FACILITIES IMPACT FEE FUND	35,527	454,147	100,000	629,604	-
<b>TOTAL</b>	<b>\$ 17,551,055</b>	<b>\$ 22,307,653</b>	<b>\$ 34,243,782</b>	<b>\$ 21,303,596</b>	<b>-38%</b>

## Expenditure Summary

During the preparation of the 2023 Budget, each department was asked to carefully review its budget and produce sustainable operating expenditure levels in line with 2022 projection expenses. This engagement provides an opportunity for Staff to be actively involved in the budgeting process by submitting suggestions, reinforcing job knowledge and creating processes. In addition, departments are introduced to budgeting tools that further enhance business practices by planning for future goals and services. Since the Town is primarily a service and maintenance business, the salaries and benefits of Town employees represent 20% of total operating expenses. This is an increase from 2022, which is the result of an additional Full-time Employee (FTE) being approved by the Board for 2023.

Services offered by the Town in 2023 include: administration, finance, budget, accounting, utility billing, human resources, information technology, clerk, court, planning, economic development, community development, community services, animal control, building code enforcement and inspection, water, wastewater, parks, fleet, street maintenance and facilities.

Specifically, Public Works services include:

- Operation and administration of the water and wastewater systems;
  - o 1,859 water service units
  - o 1,707 wastewater service connections
- Street/road maintenance and snow plowing operations; and
- Maintenance of the Town's parks, trails, facilities and fleet.

A major portion of expenditures for the Town is spent on Public Safety. This is the amount paid to Arapahoe County and Adams County for law enforcement services. The Sheriff's Office for each county enforces the law within their respective area. In 2021, the Town added two full-time Community Services Officers to provide additional safety services to the community. These employees are included in the 2023 Public Safety department budget.

In addition, the Town of Bennett will engage in professional service contracts to provide the following services:

Animal Control	Adams County
Traffic Engineering	Jacobs
IT Consultant	BTC Solutions LLC
Engineering	Terramax, INC.

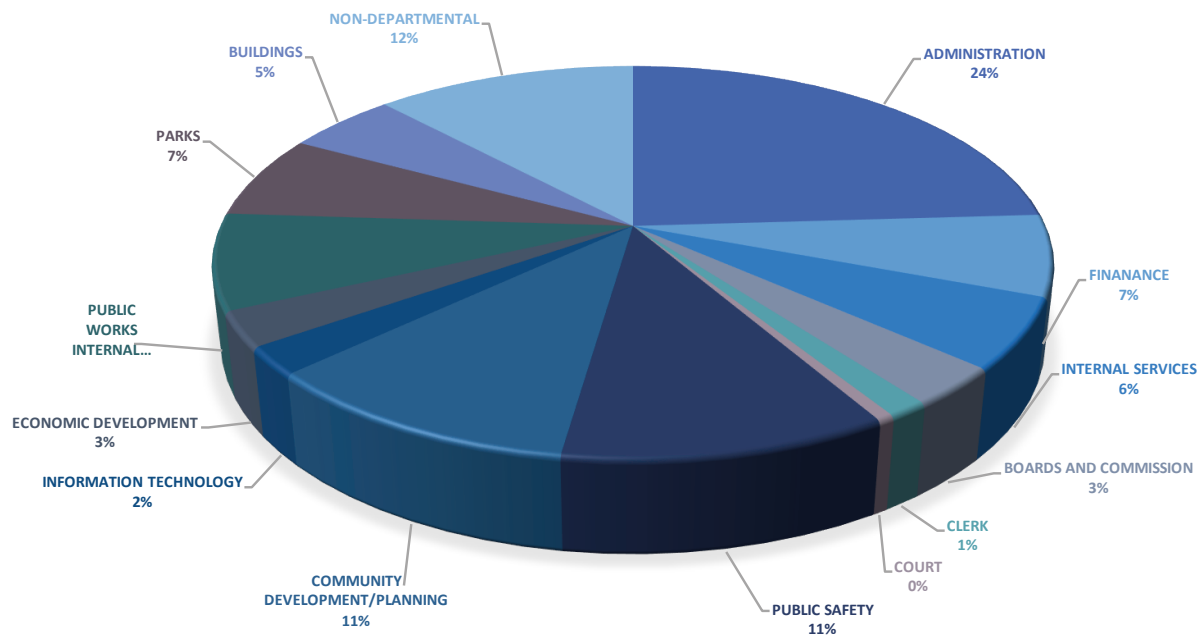
### Capital Projects

CAPITAL PROJECT	2023 BUDGET	FUND
REDRILL WELL 7	600,000	WATER
CUSTER STREET WATER LINE EXTENSION	763,757	WATER
NORTH SHOP FENCING/GRADING	50,000	BUILDING
OLD PW RENOVATION	200,000	CIP
TRUMAN BYPASS PHASE I	850,000	WASTEWATER
WEST REGIONAL INTERCEPTOR DESIGN	375,000	WASTEWATER
LAGOON COVER	400,000	WATER
SANITARY SEWER WHOLE SYSTEM MONITORING	160,000	WASTEWATER
KIOWA STREET STORM SEWER IMPROVEMENTS-ROADS	112,500	ROADS
KIOWA STREET STORM SEWER IMPROVEMENTS-ROADS	112,500	STORMWATER
TIP TRAIL CONNCECTION PHASE i	885,000	GRANT
EVENT BLEACHERS	50,000	GRANT
HIGHWAY 79 TRAIL REPLACEMENT	200,000	GRANT
SKATE PARK EXPANSION	300,000	GRANT
CIVIC CENTER PARK DESING	50,000	GRANT
CODE UPDATES	75,000	GRANT
FUTURE PARK PHASE III	300,000	GRANT
CEMETERY LANDSCAPING AND TRAILHEAD	500,000	GRANT
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$5,983,757</b>	

The chart below details the Town's General Fund expenditures by department.

GENERAL FUND DEAPRTMENT	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
ADMINISTRATION	932,535	1,055,740	1,234,030	1,542,400	46%
FINANCE	285,175	303,950	357,190	428,550	41%
INTERNAL SERVICES	293,955	321,745	339,175	372,305	16%
BOARDS AND COMMISSION	95,240	189,535	190,305	204,445	8%
CLERK	64,700	70,065	78,385	85,835	23%
COURT	24,165	32,110	32,655	35,140	9%
PUBLIC SAFETY	522,954	648,520	644,065	685,430	6%
COMMUNITY DEVELOPMENT/PLANNING	587,690	376,310	309,655	687,395	83%
INFORMATION TECHNOLOGY	219,255	124,945	179,995	146,240	17%
ECONOMIC DEVELOPMENT	218,440	249,585	288,645	184,680	-26%
PUBLIC WORKS INTERNAL SERVICES	508,825	507,670	607,625	505,755	0%
PARKS	331,084	333,565	341,220	438,485	31%
BUILDINGS	199,375	217,135	190,030	326,655	50%
NON-DEPARTMENTAL	858,700	841,119	755,855	770,587	-8%
<b>TOTAL</b>	<b>\$5,142,092</b>	<b>\$5,271,994</b>	<b>\$5,548,830</b>	<b>\$6,413,902</b>	<b>12%</b>

Below is a graphical illustration of the the Town's General Fund expenditures by department.





### **Significant Budget Variance Discussion**

- The increase in expenditures in the Administration department budget is the result of two new Full Time Employees approved in the department. The first is an Assistant to the Town Manager and a Communications Coordinator. Furthermore, the Technology Manager was moved from Finance to this department.
- The increase in the Finance Department was created through changes in personnel salaries and benefits including the addition of an Accounting Clerk.
- The increase in expenditures in Internal Services relates to the increase in operating fees related to services such as auditing, payroll, utilities, telephone, internet and insurance. As the Town continues to grow and make capital improvements this type of expense increase will continue.
- The increase in expenditures in the Clerk department is related to additional publishing and recording fees. Additionally, salary changes within the department.
- The increase in expenditures in the Community Development department is due to the switch to contracted Building Inspectors. The Town pays 60% of Building Permit Revenue to Charles Abbott and Associates. Additionally, salaries relating to the Planning department have been moved from Economic Development to Community Development.
- The increase in expenditures in the Information Technology department is due to additional software needs.
- The decrease in the Economic Development Department is related to the planning salaries and operations have been moved to the Community Development Department.
- The increase in expenditures for Parks is due to the increased operating costs for all the newly renovated parks as well as planned maintenance and renovation of specific capital infrastructure.
- The increase in expenditures for Buildings is due to the increased operating costs for all the newly renovated and constructed buildings as well as planned maintenance and renovation of specific capital infrastructure.
- The increase in expenditures for non-departmental is related to required transfer from the General Fund for Capital Projects and Debt Service in other funds.
- The increase in the Road and Bridge Fund Expenditures is related to increased operating expense as well increased budget for professional services such as legal.
- The increase in expenditures in the Wastewater Fund is related to increased operating cost and one time capital expenditures.
- The increase in the Bennett Art and Culture Fund is related to increased Bennett Day Expenditures. In 2022, the Town expanded Bennett Days to two locations including a free concert for the public. It is Staff's intention to continue this into 2023.
- Expenditures in the Impact Fee Funds and Capital Improvement Fund always vary from year to year as the revenue in these funds are utilized for one time capital expenditures.

## Schedules of Full-Time Employees

### 2021 Schedule of Full-Time Employee Allocations

	GENERAL FUND														
	ADMIN	FINANCE	CLERK	COURT	PUBLIC SAFETY	CD	ED	PWIS	PARK	B&G	SCIP	R&B	WATER	WW	
TOWN ADMINISTRATOR	1.00														1.00
DEPUTY TOWN ADMINISTRATOR	1.00														1.00
ASSISTANT TO THE TOWN ADMINISTRATOR	1.00														1.00
ASSISTANT DIRECTOR OF COMMUNICATIONS	1.00														1.00
EXECUTIVE SERVICES SUPERVISOR	1.00														1.00
ADMINISTRATIVE ASSISTANT	1.00														1.00
TOWN SAFETY OFFICER								1.00							1.00
DIRECTOR OF FINANCE AND TECHNOLOGY		1.00													1.00
ACCOUNTANT		1.00													1.00
FINANCE AND TECHNOLOGY COORDINATOR		1.00													1.00
UTILITY BILLING CLERK													0.50	0.50	1.00
CAPITAL PROJECTS DIRECTOR										0.25	0.20	0.15	0.35	0.05	1.00
CLERK			0.75	0.25											1.00
CODE ENFORCEMENT AND ANIMAL CONTROL						1.00									1.00
COMMUNITY DEVELOPMENT MANAGER						1.00									1.00
CHIEF BUILDING OFFICIAL						1.00									1.00
BUILDING OFFICIAL						1.00									1.00
COMMUNITY DEVELOPMENT COORDINATOR						1.00									1.00
PLANNING AND ECONOMIC DEVELOPMENT MANAGER							1.00								1.00
ECONOMIC DEVELOPMENT COORDINATOR							1.00								1.00
PUBLIC WORKS DIRECTOR								1.00							1.00
ASSISTANT PUBLIC WORKS DIRECTOR								0.60					0.20	0.20	1.00
UTILITY SUPERVISOR													0.50	0.50	1.00
UTILITY OPERATOR													0.50	0.50	1.00
UTILITY OPERATOR														1.00	1.00
UTILITY OPERATOR													1.00		1.00
MAINTENANCE WORKER										0.50	0.25	0.25			1.00
MAINTENANCE WORKER										0.50	0.25	0.25			1.00
MAINTENANCE WORKER										0.50	0.25	0.25			1.00
MAINTENANCE WORKER									1.00						1.00
MAINTENANCE WORKER									1.00						1.00
MAINTENANCE WORKER									1.00						1.00
<b>TOTALS</b>	6.00	3.00	0.75	0.25	0.00	5.00	2.00	2.60	3.00	1.75	0.95	0.90	3.05	2.75	<b>32.00</b>

### 2022 Schedule of Full-Time Employee Allocations

	GENERAL FUND														
	ADMIN	FINANCE	CLERK	COURT	PUBLIC SAFETY	CD	ED	PWIS	PARK	B&G	SCIP	R&B	WATER	WW	
TOWN ADMINISTRATOR	1.00														1.00
DEPUTY TOWN ADMINISTRATOR	1.00														1.00
ASSISTANT TO THE TOWN ADMINISTRATOR	1.00														1.00
ASSISTANT DIRECTOR OF COMMUNICATIONS	1.00														1.00
EXECUTIVE SERVICES SUPERVISOR	1.00														1.00
TOWN SAFETY OFFICER	1.00														1.00
ADMINISTRATIVE ASSISTANT	1.00														1.00
EXECUTIVE ENFORCEMENT SUPERVISOR	0.50				0.50										1.00
DIRECTOR OF FINANCE AND TECHNOLOGY		1.00													1.00
ACCOUNTANT		1.00													1.00
FINANCE AND TECHNOLOGY COORDINATOR		1.00													1.00
UTILITY BILLING CLERK													0.50	0.50	1.00
CAPITAL PROJECTS DIRECTOR										0.32	0.13	0.13	0.30	0.12	1.00
CLERK			0.75	0.25											1.00
COMMUNITY SERVICES OFFICER					1.00										1.00
COMMUNITY SERVICES OFFICER					1.00										1.00
COMMUNITY DEVELOPMENT MANAGER						1.00									1.00
CHIEF BUILDING OFFICIAL						1.00									1.00
BUILDING OFFICIAL						1.00									1.00
PERMIT TECHNICIAN						1.00									1.00
PLANNING AND ECONOMIC DEVELOPMENT MANAGER							1.00								1.00
ECONOMIC DEVELOPMENT COORDINATOR							1.00								1.00
PUBLIC WORKS DIRECTOR								1.00							1.00
ASSISTANT PUBLIC WORKS DIRECTOR								0.60					0.20	0.20	1.00
PUBLIC WORKS SUPERVISOR								1.00							1.00
UTILITY OPERATOR													0.50	0.50	1.00
UTILITY OPERATOR														1.00	1.00
UTILITY OPERATOR													1.00		1.00
MAINTENANCE WORKER										0.50	0.25	0.25			1.00
MAINTENANCE WORKER										0.50	0.25	0.25			1.00
MAINTENANCE WORKER										0.50	0.25	0.25			1.00
MAINTENANCE WORKER									1.00						1.00
MAINTENANCE WORKER									1.00						1.00
MAINTENANCE WORKER									1.00						1.00
<b>TOTALS</b>	7.50	3.00	0.75	0.25	2.50	4.00	2.00	2.60	3.00	1.82	0.88	0.88	2.50	2.32	<b>34.00</b>

### 2023 Schedule of Full-Time Employee Allocations

	GENERAL FUND															
	ADMIN	FINANCE	CLERK	COURT	PUBLIC SAFETY	CD	ED	PWIS	PARK	B&G						
TOWN MANAGER	1.00															1.00
DEPUTY MANAGER	1.00															1.00
ASSISTANT TO THE TOWN ADMINISTRATOR	1.00															1.00
DIRECTOR OF ADMINISTRATIVE SERVICES	1.00															1.00
DIRECTOR OF COMMUNICATIONS	1.00															1.00
COMMUNICATIONS COORDINATOR	1.00															1.00
TOWN SAFETY OFFICER	1.00															1.00
ADMINISTRATIVE ASSISTANT	1.00															1.00
IT MANAGER	1.00															1.00
DIRECTOR OF COMMUNITY AND ECONOMIC DEVELOPMENT					0.25	.50	.25									1.00
DIRECTOR OF FINANCE		1.00														1.00
ACCOUNTING MANAGER		1.00														1.00
ACCOUNTING CLERK		1.00														1.00
UTILITY BILLING CLERK														0.50	0.50	1.00
CAPITAL PROJECTS DIRECTOR										0.32		0.13	0.13	0.30	0.12	1.00
CLERK			0.75	0.25												1.00
COMMUNITY SERVICES OFFICER LEAD					1.00											1.00
COMMUNITY SERVICES OFFICER					1.00											1.00
COMMUNITY DEVELOPMENT MANAGER						1.00										1.00
PERMIT TECHNICIAN						1.00										1.00
PLANNING							1.00									1.00
ECONOMIC DEVELOPMENT COORDINATOR							1.00									1.00
PUBLIC WORKS DIRECTOR								1.00								1.00
ASSISTANT PUBLIC WORKS DIRECTOR								0.60						0.20	0.20	1.00
PW ADMINISTRATIVE ASSISTANT								1.00								1.00
UTILITY OPERATOR														0.50	0.50	1.00
UTILITY OPERATOR														0.50	0.50	1.00
UTILITY OPERATOR															1.00	1.00
UTILITY OPERATOR														1.00		1.00
MAINTENANCE WORKER								1.00								1.00
MAINTENANCE WORKER										0.50		0.25	0.25			1.00
MAINTENANCE WORKER										0.50		0.25	0.25			1.00
MAINTENANCE WORKER										0.50		0.25	0.25			1.00
MAINTENANCE WORKER									1.00							1.00
MAINTENANCE WORKER									1.00							1.00
MAINTENANCE WORKER									1.00							1.00
TOTALS	9.00	3.00	0.75	0.25	2.25	2.50	2.25	3.60	3.00	1.82		0.88	0.88	3.00	2.82	36.00

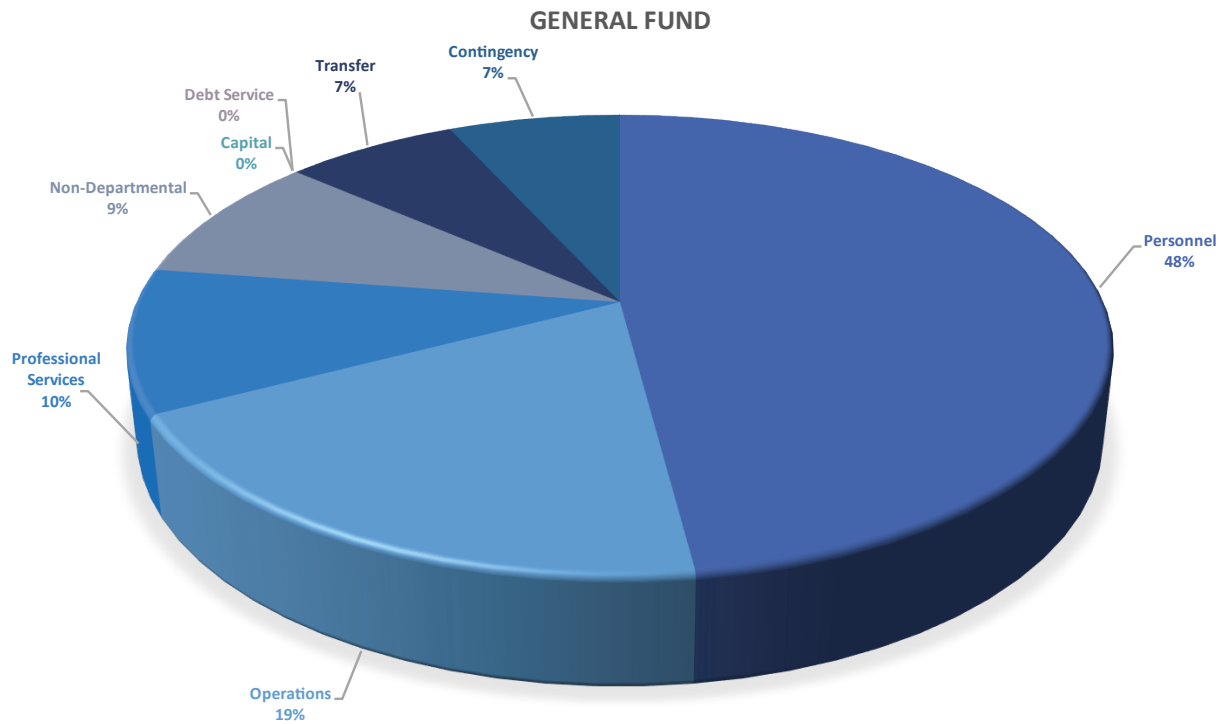
# FUND SUMMARIES

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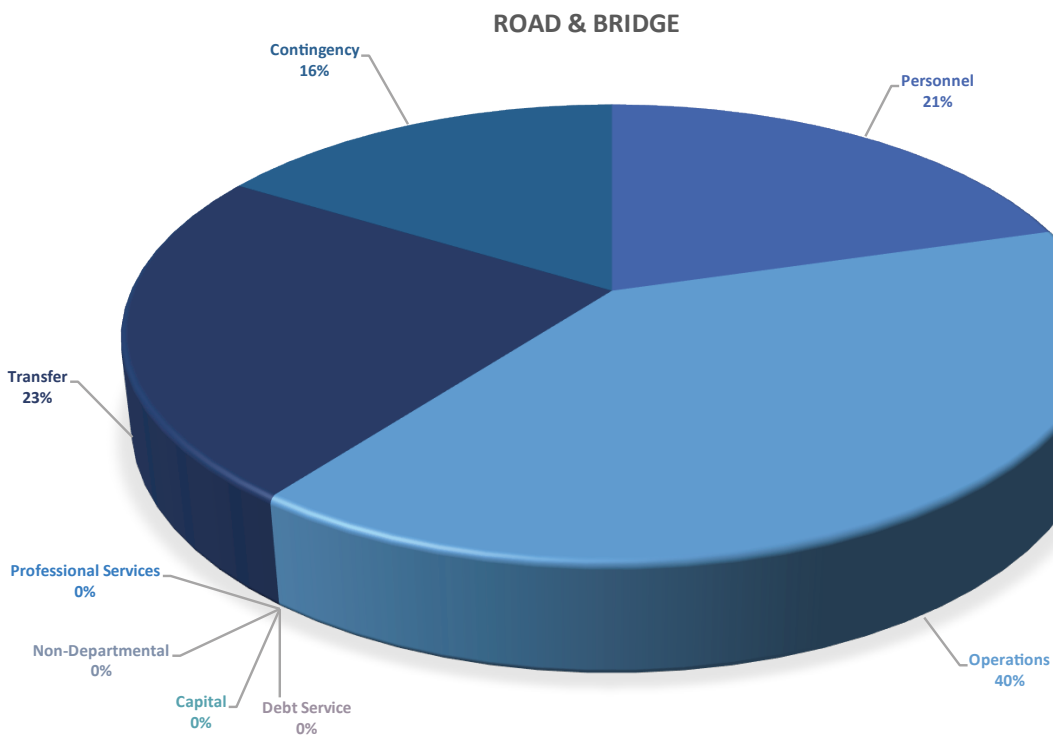


## FUND SUMMARIES

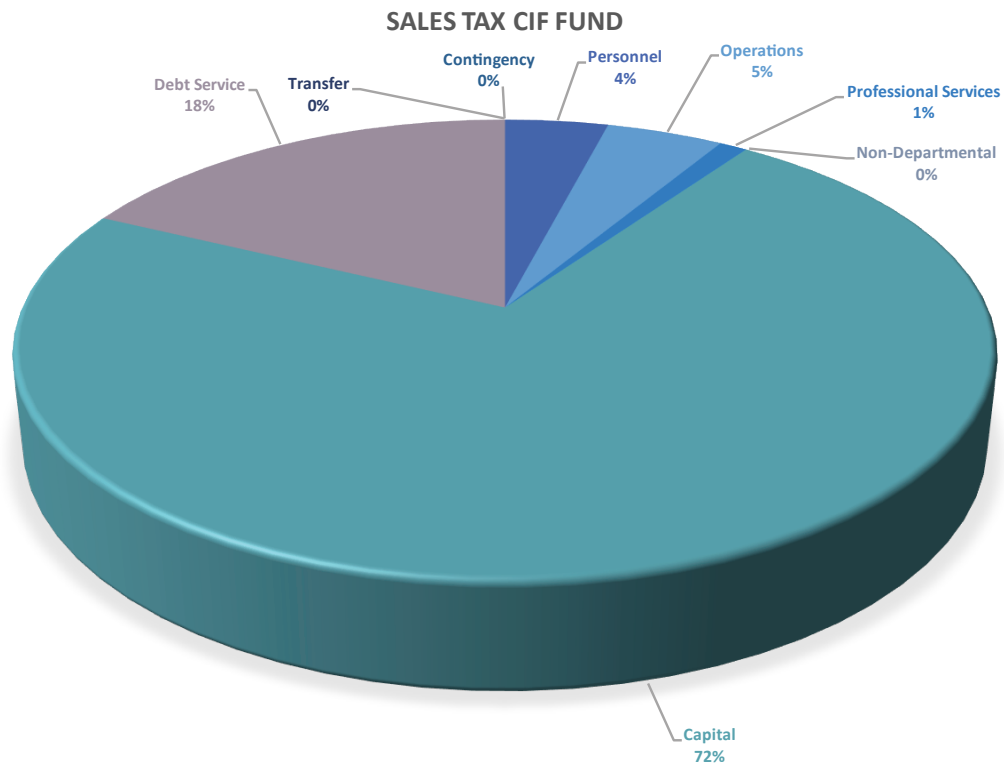
GENERAL FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
PERSONNEL	2,380,470	2,774,465	2,748,515	3,557,665	
OPERATIONS	1,097,048	1,072,745	1,276,890	1,435,800	
PROFESSIONAL SERVICES	805,874	681,110	767,570	747,680	
NON DEPARTMENTAL	19,080	381,931	57,870	670,558	
CAPITAL	-	-	-	-	
DEBT SERVICE	-	-	-	-	
TRANSFERS	839,620	697,974	697,985	504,567	
<b>GENERAL FUND TOTAL EXPENDITURES</b>	<b>5,142,092</b>	<b>5,608,225</b>	<b>5,548,830</b>	<b>6,916,270</b>	<b>23%</b>
<b>GENERAL FUND BEGINNING FUND BALANCE</b>	<b>\$2,072,391</b>	<b>\$1,657,935</b>	<b>\$2,767,090</b>	<b>\$4,286,175</b>	<b>159%</b>
<b>GENERAL FUND REVENUES</b>	<b>5,834,391</b>	<b>5,624,160</b>	<b>7,067,915</b>	<b>6,916,270</b>	<b>23%</b>
<b>GENERAL FUND EXPENDITURES</b>	<b>5,139,692</b>	<b>5,608,215</b>	<b>5,548,830</b>	<b>6,916,270</b>	<b>23%</b>
<b>GENERAL FUND ENDING FUND BALANCE</b>	<b>\$2,767,090</b>	<b>\$1,673,880</b>	<b>\$4,286,175</b>	<b>\$4,286,175</b>	<b>156%</b>



ROAD & BRIDGE FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
PERSONNEL	53,135	67,400	54,825	82,875	
OPERATIONS	92,995	130,990	84,545	161,580	
PROFESSIONAL SERVICES	-	-	-	-	
NON DEPARTMENTAL	-	-	-	-	
CAPITAL	14,790	-	-	-	
DEBT SERVICE	-	-	-	-	
TRANSFERS	78,495	82,940	94,760	94,760	
<b>TOTAL EXPENDITURES ROAD &amp; BRIDGE</b>	<b>239,415</b>	<b>281,330</b>	<b>234,130</b>	<b>339,215</b>	<b>21%</b>
<b>ROAD &amp; BRIDGE FUND BEGINNING FUND BALANCE</b>	<b>\$261,377</b>	<b>\$214,625</b>	<b>\$343,527</b>	<b>\$430,210</b>	<b>100%</b>
<b>ROAD &amp; BRIDGE FUND REVENUES</b>	<b>321,565</b>	<b>281,330</b>	<b>320,815</b>	<b>339,215</b>	<b>21%</b>
<b>ROAD &amp; BRIDGE FUND EXPENDITURES</b>	<b>239,415</b>	<b>281,330</b>	<b>234,130</b>	<b>339,215</b>	<b>21%</b>
<b>ROAD &amp; BRIDGE FUND ENDING FUND BALANCE</b>	<b>\$343,527</b>	<b>\$214,625</b>	<b>\$430,212</b>	<b>\$430,210</b>	<b>100%</b>

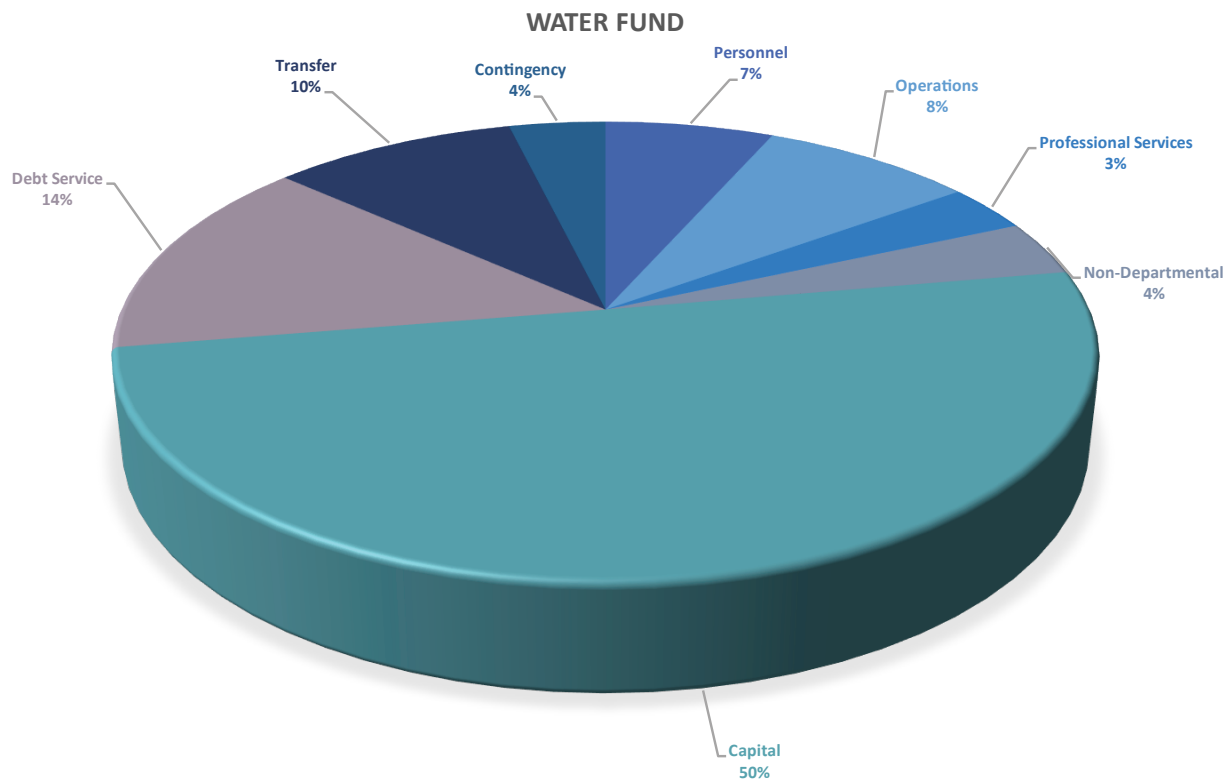


SALES TAX CAPITAL IMPROVEMENT FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
PERSONNEL	76,440	66,680	68,485	81,875	
OPERATIONS	31,685	93,000	93,000	93,000	
PROFESSIONAL SERVICES	105,165	-	3,220	22,000	
NON DEPARTMENTAL	-	-	-	-	
CAPITAL	579,100	658,305	4,888,400	1,461,087	
DEBT SERVICE	346,800	360,300	360,300	360,300	
TRANSFERS	-	-	-	-	
<b>SALES TAX CIF TOTAL EXPENDITURES</b>	<b>1,139,190</b>	<b>1,178,285</b>	<b>5,413,405</b>	<b>2,018,262</b>	<b>71%</b>
<b>SALES TAX CIF BEGINNING FUND BALANCE</b>	<b>\$1,859,275</b>	<b>\$1,632,207</b>	<b>\$2,309,187</b>	<b>\$1,194,302</b>	<b>-27%</b>
<b>SALES TAX CIF REVENUES</b>	<b>1,589,725</b>	<b>1,122,650</b>	<b>4,298,520</b>	<b>1,544,560</b>	<b>38%</b>
<b>SALES TAX CIF EXPENDITURES</b>	<b>1,139,190</b>	<b>1,178,285</b>	<b>5,413,405</b>	<b>2,018,262</b>	<b>71%</b>
<b>SALES TAX CIF ENDING FUND BALANCE</b>	<b>\$2,309,187</b>	<b>\$1,576,570</b>	<b>\$1,194,302</b>	<b>\$720,600</b>	<b>-54%</b>
<b>DEBT SERVICE RESERVE</b>	<b>(\$720,600)</b>	<b>(\$720,600)</b>	<b>(\$720,600)</b>	<b>(\$720,600)</b>	<b>0%</b>

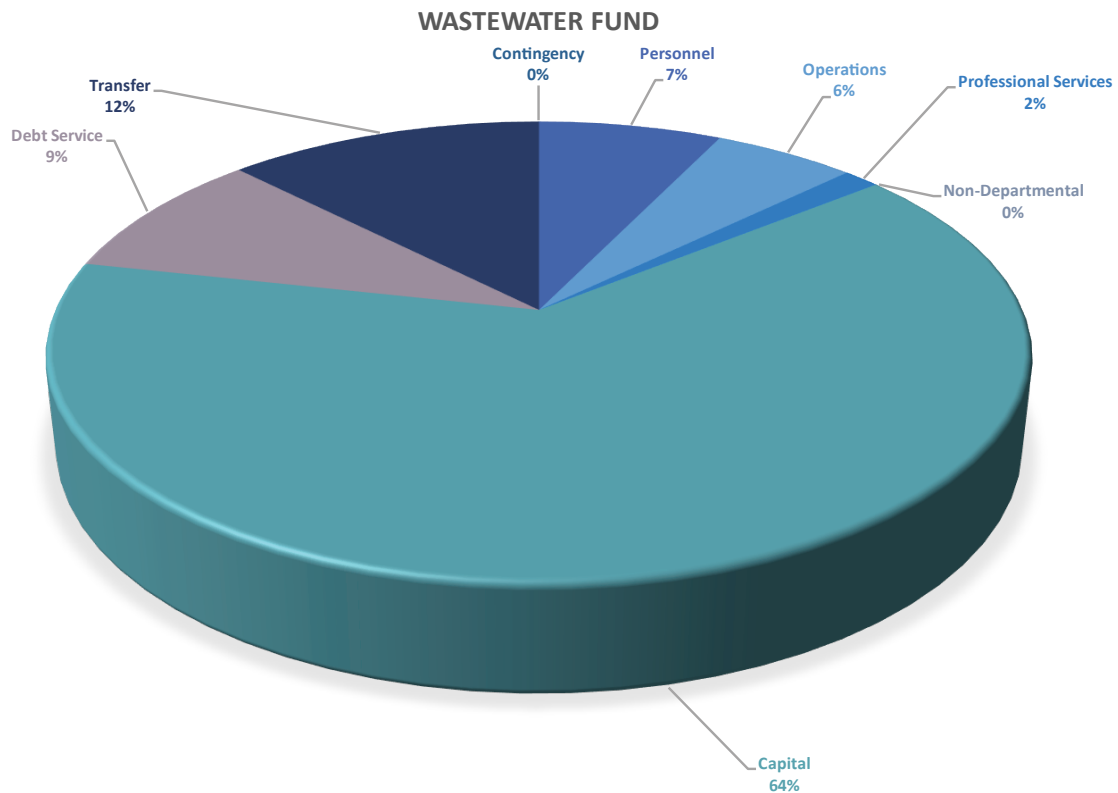




WATER FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
PERSONNEL	252,845	219,275	214,360	242,010	
OPERATIONS	206,485	248,775	285,155	307,415	
PROFESSIONAL SERVICES	312,925	156,000	94,160	122,500	
NON DEPARTMENTAL	640,255	3,850	31,705	141,450	
CAPITAL	2,186,385	1,947,500	5,317,500	1,837,000	
DEBT SERVICE	564,329	561,850	561,850	521,550	
TRANSFERS	249,261	279,880	297,610	352,010	
<b>WATER TOTAL EXPENDITURES</b>	<b>4,412,485</b>	<b>3,417,130</b>	<b>6,802,340</b>	<b>3,523,935</b>	<b>3%</b>
<b>WATER BEGINNING FUND BALANCE</b>	<b>\$6,242,509</b>	<b>\$5,385,063</b>	<b>\$4,485,513</b>	<b>\$4,078,253</b>	<b>-24%</b>
<b>WATER FUND REVENUES</b>	<b>2,655,489</b>	<b>3,398,085</b>	<b>6,395,080</b>	<b>3,523,935</b>	<b>4%</b>
<b>WATER FUND EXPENDITURES</b>	<b>4,412,485</b>	<b>3,417,130</b>	<b>6,802,340</b>	<b>3,523,935</b>	<b>3%</b>
<b>WATER ENDING FUND BALANCE</b>	<b>\$4,485,513</b>	<b>\$5,366,018</b>	<b>\$4,078,253</b>	<b>\$4,078,253</b>	<b>-24%</b>



WASTE WATER FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
PERSONNEL	210,317	175,440	193,280	203,880	
OPERATIONS	87,850	112,000	144,160	158,395	
PROFESSIONAL SERVICES	83,185	34,500	875,530	40,500	
NON DEPARTMENTAL	-	-	-	-	
CAPITAL	182,170	1,200,000	1,217,585	1,823,755	
DEBT SERVICE	382,136	299,460	299,460	259,175	
TRANSFERS	249,260	226,600	266,175	352,010	
<b>WASTEWATER TOTAL EXPENDITURES</b>	<b>1,194,917</b>	<b>2,156,650</b>	<b>2,996,190</b>	<b>2,837,715</b>	<b>32%</b>
<b>WASTEWATER BEGINNING FUND BALANCE</b>	<b>\$1,285,756</b>	<b>\$1,301,760</b>	<b>\$1,517,178</b>	<b>\$1,446,553</b>	<b>11%</b>
<b>WASTEWATER FUND REVENUES</b>	<b>1,426,339</b>	<b>2,246,835</b>	<b>2,925,565</b>	<b>2,343,120</b>	<b>4%</b>
<b>WASTEWATER FUND EXPENDITURES</b>	<b>1,194,917</b>	<b>2,156,650</b>	<b>2,996,190</b>	<b>2,837,715</b>	<b>32%</b>
<b>WASTEWATER ENDING FUND BALANCE</b>	<b>\$1,517,178</b>	<b>\$1,391,945</b>	<b>\$1,446,553</b>	<b>\$951,958</b>	<b>-32%</b>



CONSERVATION TRUST FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
CONSERVATION TRUST BEGINNING FUND BALANCE	\$4,562	\$0	\$0	\$0	0%
CONSERVATION TRUST FUND REVENUES	20,075	16,930	17,085	17,440	3%
CONSERVATION TRUST FUND EXPENDITURES	24,637	16,930	17,085	17,440	3%
CONSERVATION TRUST ENDING FUND BALANCE	\$0	\$0	\$0	\$0	0%

ADAMS COUNTY OPEN SPACE FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
ADCO OPEN SPACE BEGINNING FUND BALANCE	\$11,446	\$45,670	(\$0)	(\$0)	-100%
ADCO OPEN SPACE FUND REVENUES	51,430	52,975	52,975	54,565	3%
ADCO OPEN SPACE FUND EXPENDITURES	62,876	98,645	52,975	54,565	-45%
ADCO OPEN SPACE ENDING FUND BALANCE	(\$0)	\$0	(\$0)	(\$0)	0%

ARAPAHOE COUNTY OPEN SPACE FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
ARAP OPEN SPACE BEGINNING FUND BALANCE	\$0	\$3,021	\$11,290	\$20,815	589%
ARAP OPEN SPACE FUND REVENUES	14,790	13,680	14,525	14,960	9%
ARAP OPEN SPACE FUND EXPENDITURES	3,500	26,961	5,000	35,775	33%
ARAP OPEN SPACE ENDING FUND BALANCE	\$11,290	(\$10,260)	\$20,815	\$0	-100%

RESERVE FUND		2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
<b>RESERVE FUND REVENUE</b>						
FUND TRANSFER FROM GENERAL FUND		85,434	110,505	110,505	151,165	37%
GENERAL FUND 3% REVENUE RESERVE						
GENERAL FUND 1% ANNUAL REVENUE RESERVE						
RESERVE FUND TOTAL REVENUE		85,434	110,505	110,505	151,165	37%
<b>EXPENDITURES</b>						
RESERVE FUND EXPENDITURES		-	\$0	\$0	\$0	0%
RESERVE BEGINNING FUND BALANCE		335,191	420,625	420,625	531,130	0%
RESERVE FUND REVENUES		85,434	110,505	110,505	151,165	0%
RESERVE FUND EXPENDITURES		-	\$0	\$0	\$0	0%
3% Reserve		78,261	93,811	93,811	183,733	
Annual Reserve		167,272	198,542	198,542	259,786	
RESERVE ENDING FUND BALANCE		420,625	\$531,130	\$531,130	\$682,295	28%
Total General Fund Rev.					6,916,270	
Less transfers					(791,825)	
Rev.					6,124,445	
3% for rev reserve					183,733	
3% for rev reserve					89,922	
1% of revised rev.					61,244	

GRANTS FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
GRANTS BEGINNING FUND BALANCE	\$0	\$0	\$0	\$0	0%
GRANTS FUND REVENUES	1,513,251	5,615,000	3,715,945	2,610,000	-54%
GRANTS FUND EXPENDITURES	1,513,251	5,615,000	3,715,945	2,610,000	-54%
GRANTS ENDING FUND BALANCE	\$0	\$0	\$0	\$0	0%

CAPITAL IMPROVEMENT FUND	2021 ACTUALS	2022 BUDGET	2022 PROJECTED	2023 BUDGET	% CHANGE
CAP BEGINNING FUND BALANCE	\$640,534	\$476,397	\$2,628,270	\$1,942,705	308%
CAP FUND REVENUES	4,758,868	589,570	2,276,110	550,590	-7%
CAP FUND EXPENDITURES	2,771,132	299,900	2,961,675	415,900	39%
CAP ENDING FUND BALANCE	\$2,628,270	\$766,067	\$1,942,705	\$2,077,395	171%

<b>WATER CAPITAL FUND</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTED</b>	<b>2023 BUDGET</b>	<b>% CHANGE</b>
<i>WATER CAPITAL BEGINNING FUND BALANCE</i>	<i>\$4,177,197</i>	<i>\$3,121,380</i>	<i>\$8,683,390</i>	<i>\$5,232,595</i>	<i>68%</i>
<i>WATER CAPITAL FUND REVENUES</i>	<i>5,091,810</i>	<i>2,175,560</i>	<i>1,019,505</i>	<i>2,806,785</i>	<i>29%</i>
<i>WATER CAPITAL FUND EXPENDITURES</i>	<i>585,619</i>	<i>1,820,300</i>	<i>4,470,300</i>	<i>910,000</i>	<i>-50%</i>
<i>WATER CAPITAL ENDING FUND BALANCE</i>	<i>\$8,683,388</i>	<i>\$3,476,640</i>	<i>\$5,232,595</i>	<i>\$7,129,380</i>	<i>105%</i>

<b>WASTE WATER CAPITAL FUND</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTED</b>	<b>2023 BUDGET</b>	<b>% CHANGE</b>
<i>WASTE WATER CAPITAL BEGINNING FUND BALANCE</i>	<i>\$1,516,816</i>	<i>\$1,462,620</i>	<i>\$2,303,450</i>	<i>\$1,119,385</i>	<i>-23%</i>
<i>WASTE WATER CAPITAL FUND REVENUES</i>	<i>1,002,690</i>	<i>811,505</i>	<i>505,135</i>	<i>2,286,040</i>	<i>182%</i>
<i>WASTE WATER CAPITAL FUND EXPENDITURES</i>	<i>216,055</i>	<i>940,300</i>	<i>1,689,200</i>	<i>63,755</i>	<i>-93%</i>
<i>WASTE WATER CAPITAL ENDING FUND BALANCE</i>	<i>\$2,303,451</i>	<i>\$1,333,825</i>	<i>\$1,119,385</i>	<i>\$3,341,670</i>	<i>151%</i>

<b>STORM DRAINAGE IMPACT FUND</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTED</b>	<b>2023 BUDGET</b>	<b>% CHANGE</b>
<i>STORM DRAINAGE IMPACT BEGINNING FUND BALANCE</i>	<i>\$92,289</i>	<i>\$55,898</i>	<i>\$78,029</i>	<i>\$76,810</i>	<i>37%</i>
<i>STORM DRAINAGE IMPACT FUND REVENUES</i>	<i>106,226</i>	<i>100,267</i>	<i>34,558</i>	<i>35,690</i>	<i>-64%</i>
<i>STORM DRAINAGE IMPACT FUND EXPENDITURES</i>	<i>120,485</i>	<i>173,140</i>	<i>35,777</i>	<i>112,500</i>	<i>-35%</i>
<i>STORM DRAINAGE IMPACT ENDING FUND BALANCE</i>	<i>\$78,029</i>	<i>(\$16,975)</i>	<i>\$76,810</i>	<i>\$0</i>	<i>-100%</i>

<b>PUBLIC FACILITIES IMPACT FUND</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTED</b>	<b>2023 BUDGET</b>	<b>% CHANGE</b>
<i>PUBLIC FACILITIES BEGINNING FUND BALANCE</i>	<i>\$419,665</i>	<i>\$358,750</i>	<i>\$812,231</i>	<i>\$770,331</i>	<i>115%</i>
<i>PUBLIC FACILITIES FUND REVENUES</i>	<i>534,690</i>	<i>331,760</i>	<i>173,100</i>	<i>320,345</i>	<i>-3%</i>
<i>PUBLIC FACILITIES FUND EXPENDITURES</i>	<i>142,124</i>	<i>215,000</i>	<i>215,000</i>	<i>583,160</i>	<i>171%</i>
<i>PUBLIC FACILITIES ENDING FUND BALANCE</i>	<i>\$812,231</i>	<i>\$475,510</i>	<i>\$770,331</i>	<i>\$507,516</i>	<i>7%</i>

<b>TRANSPORTATION FACILITIES IMPACT FUND</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTED</b>	<b>2023 BUDGET</b>	<b>% CHANGE</b>
<i>TRANSPORT FACILITIES BEGINNING FUND BALANCE</i>	<i>\$209,864</i>	<i>\$191,512</i>	<i>\$325,973</i>	<i>\$284,059</i>	<i>48%</i>
<i>TRANSPORT FACILITIES FUND REVENUES</i>	<i>151,636</i>	<i>106,800</i>	<i>58,086</i>	<i>345,545</i>	<i>224%</i>
<i>TRANSPORT FACILITIES FUND EXPENDITURES</i>	<i>35,527</i>	<i>454,147</i>	<i>100,000</i>	<i>629,604</i>	<i>39%</i>
<i>TRANSPORT FACILITIES ENDING FUND BALANCE</i>	<i>\$325,973</i>	<i>(\$155,835)</i>	<i>\$284,059</i>	<i>\$0</i>	<i>-100%</i>

<b>BENNETT ARTS &amp; CULTURE FUND</b>	<b>2021 ACTUALS</b>	<b>2022 BUDGET</b>	<b>2022 PROJECTED</b>	<b>2023 BUDGET</b>	<b>% CHANGE</b>
<i>BENNETT ARTS &amp; CULTURE BEGINNING FUND BALANCE</i>	<i>\$1,992</i>	<i>\$27,330</i>	<i>\$26,233</i>	<i>\$50,000</i>	<i>83%</i>
<i>BENNETT ARTS &amp; CULTURE FUND REVENUES</i>	<i>94,741</i>	<i>156,320</i>	<i>142,507</i>	<i>185,500</i>	<i>19%</i>
<i>BENNETT ARTS &amp; CULTURE FUND EXPENDITURES</i>	<i>70,500</i>	<i>183,650</i>	<i>118,740</i>	<i>235,500</i>	<i>28%</i>
<i>BENNETT ART &amp; CULTURE ENDING FUND BALANCE</i>	<i>\$26,233</i>	<i>\$0</i>	<i>\$50,000</i>	<i>\$0</i>	<i>0%</i>

# FINANCIAL POLICIES



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## 10 - FINANCE MANUAL OVERVIEW:

It is the Town Board of Trustees mission to proactively manage community needs to develop the Town of Bennett into one of the premier 'rural town centers' of Colorado, providing optimum levels of service to our citizens.

Keeping in line with this mission, Town staff strives to continuously improve practices and procedures, while positively contributing and representing the Town of Bennett.

This Finance Policy is intended to provide policies, procedures and guidelines necessary to direct the purchasing activities of the Town of Bennett. This manual is also designed to provide a user friendly reference to help each Trustee and Department Head with purchasing and expenditures of the Town's funds. These Policies and Procedures are an extension of the Town's Budget. This Policy is solely for the benefit of the Town of Bennett and confers no rights, duties or entitlements to any bidders or proposers.

### These policies are to:

1. Comply with applicable law.
2. Provide for full competition in the purchasing program and assure all departments of quality products, reasonably prompt delivery at the best possible prices.
3. Provide a modern comprehensive purchasing program up to a defined limit and a comprehensive program above that limit.
4. Provide procedures for the procurement of material, equipment, supplies and services.
5. Assure transparency according to the Colorado Open Records Act (CORA).

It is recommended that all policies in this manual be reviewed every three (3) years to ensure that the policy is still relevant and that the process described is accurate. Users of this manual are encouraged to recommend improvements and/or revisions.

## General Financial Policies:

### General Policies

An annual audit will be conducted of the Town's financial records by a Certified Public Accounting firm. No firm shall serve more than five consecutive years as the Town auditor.

The Town Treasurer shall provide a quarterly financial report of major operating funds to the Board of Trustees, providing sufficient information to permit the Board to know and understand the current financial condition of each fund.

The Board of Trustees will be receptive of receiving grants so long as they are accepted only after an assessment is made of long-range financial obligations from a cost/benefit analysis. The Town Administrator will establish, implement and administer personnel policies (with Board approval) and procedures, administrative regulations, pay and position classification plans and procedures, and departmental goals and policies. The Board of Trustees will not become involved in employee negotiations, unless specifically authorized by ordinance or law. Town of Bennett employee salaries and benefits should generally be paid at the median of towns in Colorado in which the Town competes for employees. Nothing herein is to be construed as an express or implied contract of employment or as altering any employees as an employee at-will.



Conferences, business luncheons, Town banquets (and similar activities) in which employees and elected/appointed officials are expected to participate shall be funded by the Town, if such funds have been sufficiently appropriated in the Annual Budget. No Town funds shall be spent on alcoholic beverages or other materials extraneous to the purpose of the Town-involved event.

The Board of Trustees will consider the purchase or construction of new capital assets with a value of \$25,000 or more that have an estimated useful life of more than one year.

### **Utility Fund Policies**

Town the Board of Trustees has determined that the operation of the Water and Wastewater Treatment facilities should be paid for by its users. User charges are to be utilized for operation and maintenance.

Major utility system improvements shall be funded through tap fees, bond proceeds, special improvement districts, or Federal and State grants.

### **Revenue Policies**

Revenue projections are conservative and authorized expenditures are closely monitored. In stable economic times, the combination of these two strategies leads to revenue collections higher than actual expenditures. This also allows for the prudent financing of capital construction and replacement projects.

Not later than December 15th, or such date as may be required by State law, the Board shall approve a tax levy resolution. Such resolution shall establish a tax levy, in mills, upon each dollar of assessed valuation of taxable property within the corporate limits of the Town's, and shall certify same as required by law.

### **Fund Balance**

The Fund Balance represents accumulated revenues over expenditures that may be appropriated for use by Town's Board of Trustees. Within the Fund Balance, specific reserves have been set aside. Excluding the TABOR or other legal reserves, the reserves may be adjusted depending on current Town's financial conditions.

### **Expenditure Policies**

The General Fund is composed of nine departments. The departments are Administration; Administrative Services (Finance; Budget, Accounting, Utility Billing; Human Resources; IT); Town Clerk; Municipal Court; Economic Development; Community Development (Code Enforcement, Animal Control, Planning); and Public Works, Parks, and Facilities. The General Fund Administration includes general operations, which includes operational expenditures such as phone internet and fax, postage, and transfers and contingency. Each General Fund department includes personnel costs, services and supplies.

The Road and Bridge Fund is used to account for state highway users trust funds, county road and bridge taxes, and other revenues designated for the construction and maintenance of roads and bridges.

The Cemetery Fund accounts for the operations of the Mountview Cemetery.

The Town's Water and Waste Water Funds are used to account for those operations that are financed and operated in a manner similar to private business, in that fees are charged to external users for goods and services.

The General Fund will be reimbursed for overhead expenses incurred in the administration of the Water and Wastewater Funds. A detailed expenditure for additional budgeted funds is available by request, to facilitate monitoring of day-to-day expenditures.

Subject to the below comprehensive list of expenditure purchasing levels, policies and procedures, the Board of Trustees, by appropriating the budget annually, authorizes Town staff to make purchases and provide services for the benefit of the Town.

### **Ethics in Town Contracting**

As provided in C.R.S. § 24-18-201 et seq., elected and appointed Town officials and Town employees shall not have a financial or other interest in any contract made by them as Town employees or officials, or by any Town body or board of which they are members or employees, except in the circumstances described in such statute. Such circumstances generally include contracts awarded via competitive bidding procedures, contracts with respect to which the official or employee has complied with the disclosure and recusal requirements of state law, and other limited situations.

Elected and appointed Town officials and Town employees involved in the procurement process shall comply with all ethics laws governing such process. Additional information regarding ethics rules for Town contracting can be provided by the Town Administrator.

## 20 - AUTHORIZATION LEVELS FOR PURCHASING TRANSACTIONS:

The approval levels are defined below for the procurement of commodities and services for the Town of Bennett. These approval levels are based on the total value of the contract or material. The Board of Trustees approval is required on all purchases in excess of \$50,000.

### PURCHASING LEVELS

<u>Amount</u>	<u>Required Procedures</u>
Less than \$50.00	Purchases within these amounts must be verbally approved in advance by a Department Head or the Town Administrator, and may be submitted on an expense reimbursement form. (Appendix C)
\$50.00 to \$5,000.00	Purchases within these amounts must be approved in advance by a Department Head or the Town Administrator and require the vendor invoice and receiving document when the items are received.
\$5,000 to \$49,999.99	This level of purchase requires the preparation of a "Purchase Order" (referenced section 30).  Written quotations are required from a minimum of three vendors. The Town Administrator may waive written quotation requirements if it is determined that it is not practical or advantageous.
\$50,000 and above	This level of purchase requires "Formal Bidding Requirements" (referenced section 40).
Please note: All purchases for goods or services under \$50,000 shall be approved by the Town Administrator, unless noted otherwise. Purchases of goods or services over \$50,000 require approval from the Board of Trustees. The Town Administrator may request a formal or informal bid on the purchase of any product or service without consideration of dollar amount. In addition to the appropriate approvals, all purchases shall be supported by appropriated funds within the budget.	

## 30 - PURCHASE ORDER(S) POLICY AND PROCEDURE:

Purchase orders are used to initiate the purchase of materials or services of \$5,000 or more. Purchase orders will be granted in response to a purchase requisition under the following circumstances:

1. The requesting department shall be responsible for obtaining prices, designating vendors, and preparing purchase requisitions and purchase orders far enough in advance of the required date.
2. All orders must be signed by the Department Head and approved by the Town Administrator.
3. A purchase order number must be obtained prior to placing orders with vendors.

A purchase order authorizes a vendor to release goods or services to the Town and informs them that funds have been encumbered to pay for the goods or services.

A purchase order is to be used for one-time purchases and shall be required for all purchases of \$5,000 or more, excluding the following areas:

The Town Administrator has the authorization to approve the use of Standing Purchase Orders on an as needed basis if the use is qualified by these guidelines:

1. Purchase repetitive, specified services or items, or categories of items from the same vendor over a period of no more than one year, or on a monthly basis.
2. Order standard materials or maintenance supplies, which require numerous shipments and may enable the Town of Bennett to obtain more favorable pricing through volume commitments.

**Purchase Order Amendments:**

A purchase order amendment shall be required when an amendment to an existing purchase order is necessary. If the amendment is less than 5% or \$500 (whichever is less) then the amendment will be automatic, meaning that the Treasurer will pay the invoice if all the required documents are provided in the check request. If the amount is greater than 5% or \$500 (whichever is less) then the approval process must be initiated again.

## 40 - BID POLICY AND PROCEDURE:

Bidding procedures are used to provide vendors the opportunity to bid, to elicit greater vendor response. The Town Administrator reserves the right to call for formal or informal bids regardless of the amount to be spent. As used herein, "bidding" shall include requests for bids, requests for proposals and/or requests for qualifications. The responsible Department Head shall determine when bidding procedures shall utilize a request for bids, request for proposals, or request for qualifications, as appropriate.

All purchases of goods or acquisition of services of \$50,000 and over shall require formal bidding procedures unless otherwise required by statute, Municipal Code or funding agreement. Bids obtained through the state bidding process are exempt from this policy. See the "State Bid" section of this document.

### Types of Bids:

#### Formal Bids

All requests for formal bids shall be published at least two (2) times in a newspaper of general circulation in the Town or posted to the Town's website. The last publication shall not be more than ten (10) days or fewer than five (5) days prior to the date set for the opening of bids. Such notice may also be published in other publications of limited circulation or trade journals.

Notices, general instructions, conditions and specifications shall be mailed to identified vendors.

All requests for formal bids shall be reviewed and approved by the Town Administrator or Treasurer prior to publication.

Steps to complete a formal bid: (unless otherwise stated responsibility falls on requesting department)

1. Develop specifications. Upon finalization of the specifications, determine any special requirements, such as bid, performance and payment bonds; insurance; retainage; and any special requirements the requesting department may need. See bonding and insurance requirements listed below.
2. Prepare all bid documents required for the request for formal bid and public notice. All bid documents become public information upon completion of the bid opening, unless otherwise provided by applicable law. Bid documents shall contain the following information:
  - 2.1 Where the bidder can obtain bid documents
  - 2.2 Any costs of bid documents
  - 2.3 Bid submittal deadline
  - 2.4 Date, time and location of bid openings
  - 2.5 Any bond and/or insurance requirement
  - 2.6 Any special requirements
  - 2.7 A statement to the effect that the Town reserves the right to reject any and all bids, and to accept the bid deemed to be the lowest reliable and responsible bidder
  - 2.8 General conditions
  - 2.9 Minimum specifications
  - 2.10 Bid proposal form
  - 2.11 Delivery date or completion date

## 2.12 Period of bid validity

3. If any bonds, insurance or contracts are required or are waived, obtain Town Attorney's approval. See bonding and insurance requirements listed below.
4. Mail a complete set of bid documents to all qualified vendors on the bidders list or request vendors to pick up bid documents.
5. Conduct the public bid opening per the advertised bid opening date. Any bids received after the specified time will be returned to the bidder unopened.
6. Evaluate the bid results and determine which bid serves the Town's best interests. If the recommended vendor has not submitted the low bid, the department must demonstrate how the higher bid serves the best interests of the Town.
7. Prepare report to Board of Trustees.
8. Obtain Town Attorney's approval on all bids requiring bonds, insurance or contracts prior to the Board of Trustees meeting.
9. Upon Board of Trustees' award of bid, notify all bidders of the results.
10. Obtain signatures on all contracts and any additional required documents from contractor.

### Informal Bids

All purchases within the financial parameters of \$5,000 to \$49,999 shall require informal bidding procedures.

For purchases between \$5,000 and \$49,999 the Requesting Department shall obtain and document a minimum of three (3) written quotations. If three (3) quotations are not obtained, valid justification must be provided and approved by the Town Administrator. The Town Administrator reserves the right to call for formal or informal bids.

Steps to complete an informal bid: (unless otherwise stated responsibility falls on requesting department)

1. Develop specifications. Upon finalization of the specifications, prepare any documents required by the informal bid.
2. Mail a copy of specifications to identified vendors.
3. Evaluate the bid results and determine which bid serves the Town's best interests.
4. Prepare a Purchase Requisition and obtain approval from the Town Administrator.

### Receiving Procedures

1. It shall be the responsibility of the receiving department/division to ensure that goods and services are received as ordered and in good condition. Immediately upon receipt of merchandise, check quantity, quality, and any specifications such as model number, etc. to ensure that the goods have been received as indicated on the packing slip and as ordered on the Purchase Order.
2. If the goods are faulty or damaged, notify the vendor and Treasurer immediately. If damage is concealed or not noticed at time of delivery, leave all boxes and packing lists intact and notify vendor immediately.
3. It shall be the responsibility of the receiving department/division to inform the Treasurer of the delivery and acceptance of an order by submitting the receiving documents.
4. It shall be the responsibility of the receiving department/division to inform the Treasurer when full or partial payments are authorized.

5. All invoices shall be mailed by the vendor directly to the purchasing department.
6. The receiving department shall be responsible for notifying the vendor of any goods received that are not in compliance with the terms of the Purchase Order and any damaged goods.

**Documentation Requirement:**

A Bidder's List may be established and maintained by the Town as an effort to promote competitive bidding from qualified vendors and to establish a source of supplier.

In addition to the bid amount, additional factors will be considered as an integral part of the bid evaluation process, including, but not limited to:

1. The bidder's ability, capacity and skill to perform within the specified time limits;
2. The bidder's experience, reputation, efficiency, judgment, and integrity;
3. The quality, availability, and adaptability of the supplies or materials bid;
4. Bidder's past performance;
5. Sufficiency of bidder's financial resources to fulfill the contract;
6. Bidder's ability to provide future maintenance and/or service;
7. Other applicable factors as the Town determines necessary or appropriate. (Such as compatibility with existing equipment or hardware.)
8. If a bid other than the lowest bid is recommended, the requesting department must demonstrate how the higher bid serves the best interests of the Town.

**State Bids:**

State Bids are quotations or bids solicited by the buyer through the State of Colorado (Bid Information and Distribution System). Bids are permitted for any equipment or vehicle purchases on items priced from \$50,000 to \$150,000. This process would override the formal bidding process and procedures listed above.



## 50 – BONDS AND INSURANCE REQUIREMENTS:

Bonds shall be executed on forms prescribed or approved by the Town Administrator based on review by the Town Attorney as to form and State of Colorado law. Normally, bonding should be used only on critical or complex purchasing actions. Unless required by State statute, the purchaser may declare the purchasing of any standard items of commerce and services from standard trades and professions, which are not altered or customized to unique Town specifications, to be exempt from bonding requirements. Some examples of bonds are:

1. **Bid Bonds:** The bid bond requirement may be satisfied by receipt of a certified bank check or a bid bond. The bid security is submitted as guarantee that the bid will be maintained in full force and effect for a period of thirty (30) calendar days after the opening of bids or as specified in the solicitation documents. If the supplier/contractor fails to provide the bid security with the bid, the bid shall be deemed non-responsive. The bid bond should be in an amount equal to at least 10% of the vendor's bid price.
2. **Performance Bonds:** A performance bond, satisfactory to the Town, may be required for all contracts awarded in excess of \$50,000. The performance bond shall be in amount equal to one hundred percent (100%) of the price specified in the contract, or any other higher amount determined by the purchaser to be in the best interest of the Town.
3. **Payment Bonds:** A payment bond for the protection of all persons supplying labor and material to the contractor or its subcontractors may be required for all contracts awarded in excess of \$50,000. The payment bond shall be in an amount equal to at least one hundred percent (100%) of the price specified in the contract or any other higher amount determined by the purchaser to be in the best interest of the Town.

### Insurance Requirement:

All bids shall require the contractor to provide certificates of insurance with the Town named as additional insured, for the following minimum amounts of insurance coverage's and amounts:

#### General Liability

\$2,000,000	Each Occurrence
\$2,000,000	Aggregate

#### Workman's Compensation in statutory limits (if applicable)

#### Employer's Liability

\$100,000	Each Accident
\$500,000	Disease – Each Employee

#### Automobile Liability

\$1,000,000	Each Accident
-------------	---------------

#### Professional Liability

\$2,000,000	Each Occurrence (if applicable)
\$2,000,000	Aggregate

Depending on the type of contract or services to be provided, higher or lower insurance coverages may be required or allowed.

## **60 – SOLE SOURCE AND EMERGENCY PURCHASES:**

### **Sole Source Purchases:**

It is the policy of the Town of Bennett to recognize and solicit quotes. Sole source purchases may be made if it has been determined that there is only one good or service that can reasonably meet the need and there is only one vendor who can provide the good or service. These purchases should be used if it is in the best interest of the Town.

### **Purchases in the amount of \$5,000 to \$49,999.99:**

1. Prepare a memorandum to the Town Administrator justifying the sole source purchase.
2. Bidding procedures may be waived by the Town Administrator when it has been demonstrated that the requested goods or services are a sole source purchase.
3. If the sole source purchase is not approved, the department shall obtain additional bids or quotes in compliance with this Policy.

### **Purchases in the amount of \$50,000 and above:**

1. Prepare a memorandum to the Board of Trustees justifying the sole source purchase.
2. Bidding procedures may be waived by the Board of Trustees when it has been demonstrated that the requested goods or services are a sole source purchase.
3. If the sole source purchase is not approved, the department shall obtain additional bids or quotes in compliance with this Policy.

### **Purchases During Emergencies**

In the event of local disaster declared by the Town, the Town shall comply with this Purchasing Policy to the extent practicable. Purchase orders and other forms required herein for the purpose of authorizing and acquiring goods or services necessary for the immediate preservation of health and safety may be ratified after acquisition when a delay in acquiring the goods or services will cause immediate risk to health and safety, based upon the determination of the Town Administrator. Goods and services necessary for the immediate preservation of health and safety during the event of a local disaster shall not require compliance with bidding or advertising requirements set forth in this Policy, and may be awarded on a sole-source basis.

## 70 - PROCUREMENT CARD POLICY AND PROCEDURES:

It is Town of Bennett policy to provide Procurement Cards (P-Cards) to employees to streamline the purchasing and payment process for small dollar transactions less than \$2,500 under the following circumstances:

### 1. The Department Head is responsible for:

- 1.1. Determining which of their employees shall be issued procurement cards and approve the P-Card Holder Application. (Appendix A)
- 1.2. Determining the single transaction and monthly transaction purchase limits assigned to each employee.
- 1.3. Approving the monthly reconciliation of each employee's account. The Department Head will forward the reconciled statement and all receipts to the Finance Department within five (5) working days of receipt of the statement.
- 1.4. Any change to the dollar limits for an employee must be submitted by the Department Head to the Finance Department, where the change shall be reviewed and may require the approval of the Town Administrator.
- 1.5. Once approved the Finance Department shall arrange for the procurement card to be issued by the bank in the name of the employee.

### 2. The card holding employee is responsible for:

- 2.1. Attending the training session that is conducted by the Finance Department prior to using the Procurement Card.
- 2.2. Signing the card upon receipt.
- 2.3. Assuring that the tax-exempt number is given to all vendors and assuring that the Town of Bennett is not charged sales taxes. Failure to do so may require employee to reimburse the Town for taxes paid.
- 2.4. Requesting a receipt and insisting that no additional invoices be sent when making purchases over the phone. The issuance of an additional invoice may cause a double payment of the purchase.
- 2.5. Keeping all receipts generated by their purchases in order to reconcile the purchases to the monthly statements.
- 2.6. Reconciling the monthly statement on the reconciliation sheet (Appendix B) and accompanying the receipts and submitting to the Department Head for approval.
- 2.7. Ensuring compliance to the IRS and the Towns requirements that whenever meals are purchased with the Town's funds and include the following information on the receipt:
  - 2.7.1. The name(s) of the person(s) participating in the business meal.
  - 2.7.2. The nature of the business meeting.
  - 2.7.3. The date of the meeting.
  - 2.7.4. The location of the meeting.
  - 2.7.5. The itemized receipt.
- 2.8. Attaching a copy of the class registration form, conference agenda or meeting agenda to the statement when using the P-Card for classes or training.
- 2.9. Attaching a copy of the hotel bill (if an overnight stay is involved) to the statement along with a copy of any information detailing the purpose of the trip, when using the P- Card for travel, verifying that all transactions on the statement were made by the employee and on behalf of the Town.
- 2.10. Contacting the Finance Department as soon as possible should the card be lost, stolen, disputed charges or if unauthorized charges appear on the monthly statement.

### 3. Statement Review:

- 3.1. On a random basis the Treasurer or his or her designee and/or Internal Audit shall review the purchases made by employees with the P-Card to assure that all purchases made were appropriate, within established limits, and that the product(s) were delivered to and used by the Town.
- 3.2. In the event that a review reveals the inappropriate use of a P-Card the employee's Department Head and the Town Administrator shall be notified and the employee may lose the privilege of using the P-Card. The employee may also face disciplinary action up to and including termination.
- 3.3. The employee shall be held responsible for any transaction that is not documented by receipt or any transaction not made in the interest of the Town of Bennett.

**4. Unauthorized purchases using the P-Card include:**

- 4.1. In many cases there are co-operative purchasing contracts where significant discounts are obtained by the Town, it is best to call the Treasurer or his or her designee regarding these contracts prior to purchasing.
- 4.2. Any purchase of goods or services where there is a contractual obligation or potential liability to the Town.
- 4.3. Gasoline for Town Vehicles: fuel should be purchased using the contracted fuel card provider, unless not practicable or an emergency occurs.

**5. Returning Purchased Items:**

- 5.1. When it is necessary to return an item to a vendor, the employee is to request that a credit be issued to the P-Card account. The employee is never to accept cash or a store credit when returning an item.

These cards are to be used for the Town of Bennett business only. Any employee found to be using the P-Card for personal use is subject to disciplinary action up to and including dismissal. Failure to comply with the procedures outlined in this document may result in the cancellation of P-Card privileges, and may be subject to legal action.

## **80 - REIMBURSABLE EXPENSES POLICY AND PROCEDURE:**

Please refer to the established reimbursement policy in Chapter 8, Section 8.03 of the Personnel Policy. This policy was established as a guideline relating to the accounting, control, reporting, and reimbursement of travel and out-of pocket expenses incurred by Town of Bennett employees while doing business for the Town of Bennett. Exceptions to this policy must be approved by the Town Administrator within their allowable purchasing limit.

The Mileage and Expense Reimbursement Form can be located on the shared drive in an Excel format and is attached as the Appendix C of this finance policy.

**90 - TELECOMMUNICATIONS POLICY:**

The Town of Bennett's cell phone policy has evolved from a time when cell phones were an expensive and rare business tool. The below reimbursement policy for communication devices is an extension to the established reimbursement policy in Chapter 9, Section 9.12 of the Personnel Policy.

The intent of this policy is to provide a fair reimbursement to Town employees who use their personal devices for Town business. The following guidelines are used when allowing for reimbursement of a personal cell phone plan:

1. Each employee and his/her Supervisor are expected to make sound and consistent decisions so that the Town and employee each pay their fair share of the cost for mobile communication plan.
2. Any employee with a Town provided cell phone is not eligible for reimbursement of personal device.
3. The Town provides or reimburses for only one device per employee.
4. Each employee using a cell phone reimbursement plan must complete and return with department head approval the Telecommunications Reimbursement Form (Appendix D), to the Treasurer, in order to process their reimbursement via payroll.
5. The reimbursement of the cellular device may be considered taxable Income by the IRS, and the employee shall be responsible for paying all the taxes as a result of his or her use of the cellular device.
6. The cellular device reimbursement is not considered an entitlement and may be changed or withdrawn by the Town at any time.

## 100 - GLOSSARY OF TERMS:

**Capital Asset** - Tangible property, including durable goods, equipment, buildings, installations, and land valued at \$5,000 or more.

**Capital Outlay** – Expenditures which result in the acquisition of or addition to capital assets (\$5,000 or more).

**Capital Projects** – A project to build, alter, regulate or maintain necessary public buildings, streets and alleys, public parks and facilities, municipal utilities, sidewalks, highways, parks or public grounds, and that is budgeted in capital accounts.

**Department Head** – For purposes of this Policy shall mean the Town Administrator, Public Works Director, Administrative Service Director, and Town Clerk.

**Emergency conditions** - Situations in which the health, welfare, and/or safety of employees or the public are endangered, or to effectuate a savings. This includes those instances when immediate repair to Town property, equipment, or vehicles is necessary under the aforementioned circumstances.

**Expenditures** – Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Professional Services** – Those services within the scope of the practice of architecture, engineering, information technology, professional land surveying, and industrial hygiene, legal counsel, financial advisers, and banks. Exceptions to these providers can be approved by the Town Administrator within their allowable purchasing limit.

**Purchase Order** – A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Retainage** - A portion or percentage of payments due for work completed on a contract that is held back until the entire job is completed satisfactorily.

**Services** – The furnishing of labor, time or effort by a contractor not involving the delivery of a specific end product other than reports which are merely incidental to the required performance. The term does not include professional services as previously defined.

**Sole Source Purchase** - A procurement of goods or services can only be obtained from a single local supplier capable of meeting all specifications and purchase requirements or when it is in the Town's best interests.

**Unbudgeted expenditures** - Expenditures for which no funds have been budgeted.

## APPENDIX A -PROCUREMENT CARD APPLICATION

### CARD HOLDER INFORMATION

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ Social Security: \_\_\_\_\_ (Last Four Digits Only)

Title: \_\_\_\_\_

Account Number: \_\_\_\_\_

### TRANSACTION LIMITS

Transaction Limit	
\$50	<input type="checkbox"/> By Request Only <input type="checkbox"/>
\$100	<input type="checkbox"/>
\$250	<input type="checkbox"/>
\$1,000	<input type="checkbox"/>
\$2,500	<input type="checkbox"/>
\$5,000	<input type="checkbox"/>
\$25,000	<input type="checkbox"/>

### CHANGE REQUEST

Please indicate requested change(s):

Account Closure/Cancellation (effective immediately)	<input type="checkbox"/>
Change Transaction Limit (See Above)	<input type="checkbox"/>
New Cardholder Application	<input type="checkbox"/>
Card Lost or Stolen Employee Needs Replacement	<input type="checkbox"/>
Other (See Below)	<input type="checkbox"/>

\_\_\_\_\_  
\_\_\_\_\_

### Authorization

Authorized By: \_\_\_\_\_ Date: \_\_\_\_\_  
Town Administrator

Authorized By: \_\_\_\_\_ Date: \_\_\_\_\_  
Supervisor

Employee: \_\_\_\_\_ Date: \_\_\_\_\_







<b>Name</b>	
<b>Department</b>	
<b>Period</b>	
<b>Per Mile</b>	
<b>Reimbursement</b>	
<b>Total</b>	
<b>Reimbursement</b>	
<b>Due</b>	\$0.00

Date Submitted \_\_\_\_\_

**Employee Signature** \_\_\_\_\_

**Authorized by** \_\_\_\_\_

Expense Coding	
Amount	Expense Account
\$ -	Should be zero

Less Cash Advance

Amount Owed Employee / (Owed Town)

\$	-
\$	-

## APPENDIX D - TELECOMMUNICATIONS REIMBURSEMENT FORM

Employee Name: \_\_\_\_\_ Date: \_\_\_\_\_

Position Title: \_\_\_\_\_

Department: \_\_\_\_\_

Cell Phone No: \_\_\_\_\_

Monthly standardized reimbursement: \$50.00

### Supervisor Certification

I certify to the information presented by me, and agree to the reimbursement stipulations noted above.

Signed Employee \_\_\_\_\_ Date \_\_\_\_\_

Signed Supervisor \_\_\_\_\_ Date \_\_\_\_\_

Acknowledgment of Receipt

I have received a copy of the Town of Bennett Finance Policy dated January 01, 2019. I understand that I am to become familiar with its contents.

Employee Name

(print)\_\_\_\_\_

Employee Signature\_\_\_\_\_Date\_\_\_\_\_

## Objectives

- A. The primary objectives of the Town of Bennett ("the Town") investments are, in order of priority: safety, liquidity, and yield.
- B. To link long-term financial planning with short-term daily operations.
- C. To maintain the Town's stable financial position.
- D. To ensure that the Board's adopted policies are implemented efficiently and effectively.
- E. To protect the Town from an emergency fiscal crisis by providing the continuance of service even in the event of an unforeseen occurrence.
- F. To secure the highest possible credit and bond ratings by meeting or exceeding the requirements of bond rating agencies through sound, conservative financial decision making.

## Policy

- A. It is the policy of the Town to preserve capital and invest public funds in a manner that provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Town and conforming to all state statutes governing the investment of public funds.
- B. The standard of prudence to be used by staff will be the "prudent person" rule. The "prudent person" concept discourages speculative transactions. It attaches primary significance to the preservation of capital and secondary importance to the generation of income and capital gains. Authorized staff, if acting under the Town Board policies, state statutes, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes. Provided that these deviations are reported immediately, and action is taken to control adverse developments.
- C. Safety of principal is the foremost objective of the investment program. Investments of the Town will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Diversification is required so that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- D. The Town's investment portfolio will remain sufficiently liquid to enable the Town to meet all operating requirements which may be reasonably anticipated through the use of structured maturities and marketable securities.
- E. The Town's investment portfolio will be designed to attain a market rate of return while minimizing risk and retaining liquidity.
- F. The Town Board will delegate management responsibility for the investment program to the Town Administrator and Finance Director. Together, they will establish and maintain written procedures for the operation of the investment program consistent with this investment policy. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director and approved by the Town Administrator. The Finance Director will be responsible for all transactions undertaken and will establish a system of controls to regulate the activities of subordinates.

# TOWN OF BENNETT INVESTMENT POLICY



- G. Officers and employees involved in the investment process will refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials will disclose to the Finance Director or Town Administrator any material financial interests in financial institutions that conduct business within this jurisdiction. They will further disclose any significant personal financial/investment positions that could be related to the performance of the Town's portfolio. Employees and officers will subordinate their personal investment transactions to those of the Town, particularly concerning the time of purchase and sales.
- H. The Finance Director will maintain a list of financial institutions authorized to provide investment services.
- I. The Town will invest only in securities authorized by Colorado General Statutes pertaining to local government and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. The Town Administrator and Finance Director may elect to limit the Town's investment security authority further.
- J. All transactions entered into by the Town will be conducted on a delivery-versus-payment basis. The Town shall utilize a third part custodial agent for book-entry transactions, all of which shall be maintained in the Town's name. The custodial agent, as designated within the investment program, shall be a trust department authorized to do work in CO who has an account with the Federal Reserve. Certificated securities shall be in the custody of the Finance Director or their designee.
- K. The Town will make every effort to maintain a diversified investment portfolio according to security type and institution.
- L. To the extent possible, the Town will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased, so those maturities are staggered to avoid undue concentration of assets in a single maturity range. However, the Town will not directly invest in securities maturing more than (5) years from the date of purchase. The Town may collateralize its repurchase agreements using longer-dated investments not to exceed ten (10) years to maturity.
- M. It is the Town's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. However, economic or market conditions may change, making it in the Town's best interest to sell or trade security before maturity.
- N. All sums of money earned and collected from investments other than bond proceed earnings will be allocated monthly to various fund amounts based on the month's average cash balance in each fund as a percentage of the entire pooled portfolio. Earnings on bond proceeds will be directly allocated to the same proceeds.
- O. The Finance Director is charged with the responsibility of preparing a quarterly investment inventory report that includes investment types, cost, market value, maturity date, yield and average portfolio yield. The Finance Director is also responsible for establishing and maintaining a system of internal controls designed to ensure that the assets of the Town are protected from loss, theft or misuse.
- P. This investment policy applies to all financial assets in the Town's investment portfolio, including debt proceeds.

## **Reserve Policy**

The Town utilizes the TABOR Reserve Policy as follows:

By its terms, TABOR requires all state and local governments to retain a 3% reserve in cash or other assets. Such a reserve must be depleted before the emergency tax power may be exercised.

# SUMMARY OF DEBT

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TOWN OF BENNETT, COLORADO  
NOTE TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 5 - LONG-TERM DEBT

Governmental Activities

Following is a summary of long-term debt transactions of the governmental activities for the year ended December 31, 2021:

	Balances 12/31/20	Additions	Deletions	Balances 12/31/21	Due In One Year
<i>Governmental Activities:</i>					
Series 2016, Sales Tax					
Revenue Bonds	\$ 4,920,000	\$ -	\$ 150,000	\$ 4,770,000	\$ 150,000
Series 2016 Premium	397,184	-	32,204	364,980	-
2017 Capital Lease	1,197,000	-	1,197,000	-	-
Series 2017, GO Refunding					
Note (Antelope Hills)	1,621,991	-	153,378	1,468,613	25,000
Series 2021, GO Bonds	-	3,685,000	45,000	3,640,000	95,000
Series 2021 Premium	-	420,693	16,569	404,124	-
Compensated absences	76,378	55,209	59,135	72,452	72,452
Total	<u>\$ 8,212,553</u>	<u>\$ 4,160,902</u>	<u>\$ 1,653,286</u>	<u>\$ 10,720,169</u>	<u>\$ 342,452</u>

During 2016, the Town issued \$5,700,000 Sales Tax Revenue Bond to finance the construction and maintenance of existing and planned street-related capital improvements within the Town. Interest payments are due semi-annually on June 1 and December 1, with interest accruing at rates ranging from 2% to 4%. Principal payments are due annually on December 1, through 2040.

The bonds maturing on and after December 2025 are subject to redemption prior to maturity, at the option of the Town, in whole or in part. If in part, the Town shall determine and by lot within a maturity, on December 2024 and on any date thereafter at a redemption price equal to the principal amount with the accrued interest to the redemption date.

Following is a summary of debt service requirements under the agreement:

Year ended December 31,	Principal	Interest	Total
2022	\$ 150,000	\$ 190,800	\$ 340,800
2023	175,000	184,800	359,800
2024	175,000	177,800	352,800
2025	175,000	170,800	345,800
2026	195,000	163,800	358,800
2027 - 2031	1,050,000	699,200	1,749,200
2032 - 2036	1,275,000	472,000	1,747,000
2037 - 2040	1,575,000	181,400	1,756,400
Total	<u>\$ 4,770,000</u>	<u>\$ 2,240,600</u>	<u>\$ 7,010,600</u>

In 2017, the Town entered into a lease purchase agreement to provide funds for the construction of a new Town Hall. During fiscal year 2021, the 2017 lease purchase agreement was refunded through a current refunding. See additional notes below related to the Series 2021, GO Bonds.

TOWN OF BENNETT, COLORADO  
NOTE TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Governmental Activities (continued)

During 2017, the Antelope Hills General Improvement District issued \$1,995,000 General Obligation Refunding Note to refund and pay the outstanding Series 2006 bond. Interest payments are due semi-annually on June 1 and December 1, with interest accruing at rate of 5.50%. Principal payments are due annually on December 1, through 2040. The District has pledged its net revenue derived from the District, after payment of any costs of collection to pay the principal on the Note as they become due.

The Note is subject to redemption prior to maturity, at the option of the District, as a whole or in part, on any date thereafter, upon payment of par and accrued interest to the date of redemption.

The 2017 Note is secured by and payable solely from and to the extent of the Net Pledged Revenue, which includes the following, after the payment of costs for Allowable Operations Expenses which are limited to an initial amount of \$12,500, which may be increased 2% per year (up to a maximum of \$15,000):

- a) the District's covenant to levy the Limited Mill Levy on all taxable property in the District
- b) any specific ownership tax revenues attributable to the Limited Mill Levy
- c) revenues collected from the Facilities Fees imposed by the District
- d) any other legally available funds of the District

The Limited Mill Levy is defined as an ad valorem mill levy not less than 35 mills and not in excess of 36.71 mills. Such minimum and maximum mill levies are subject to adjustment due to changes in the method of calculating assessed valuation after the issuance of the 2017 Note. For the purposes of this provision, collection year 2017 is the base year for the ratio for assessment to actual valuation and for making any determination of mill levy equivalency.

Following is a summary of debt service requirements under the agreement:

<u>Year ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 25,000	\$ 87,835	\$ 112,835
2023	25,000	86,460	111,460
2024	25,000	85,085	110,085
2025	25,000	83,710	108,710
2026	25,000	82,335	107,335
2027 - 2031	125,000	391,048	516,048
2032 - 2036	125,000	356,673	481,673
2037 - 2040	1,093,613	260,588	1,354,201
Total	<u>\$ 1,468,613</u>	<u>\$ 1,433,734</u>	<u>\$ 2,902,347</u>

TOWN OF BENNETT, COLORADO  
NOTE TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Governmental Activities (continued)

During 2021, the Town issued \$3,685,000 Refunding and Improvement Certificates of Participation. Proceeds were used to: i) current refund the outstanding 2017 lease purchase agreement in the amount of \$1,797,000; ii) finance the acquisition, construction, installation, and equipping of various public improvements to be used as the Town's new North Municipal Complex; and iii) pay the costs of issuing the certificates. Interest payments are due semi-annually on June 1 and December 1, with interest accruing at a rate of 4%. Principal payments are due annually on December 1, through 2045.

The certificates maturing on and after December 1, 2034 are subject to redemption prior to their respective maturity dates, in whole or in part, at a redemption price equal to the principal amount of the certificates, plus accrued interest to the redemption date.

Proceeds of the Series 2021 Certificates of Participation are held with the Trustee. As of December 31, 2021, the balance of \$2,213,611 is reported as restricted cash and investments in the Use Tax Capital Improvements Fund.

Following is a summary of debt service requirements:

<u>Year ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 95,000	\$ 120,900	\$ 215,900
2023	100,000	117,100	217,100
2024	110,000	113,100	223,100
2025	110,000	108,700	218,700
2026	115,000	104,300	219,300
2027 - 2031	640,000	449,500	1,089,500
2032 - 2036	770,000	325,500	1,095,500
2037 - 2041	885,000	203,550	1,088,550
2042 - 2045	815,000	61,800	876,800
Total	<u>\$ 3,640,000</u>	<u>\$ 1,604,450</u>	<u>\$ 5,244,450</u>

TOWN OF BENNETT, COLORADO  
NOTE TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Business-type Activities

Following are the changes in long-term debt of the business-type activities for the year ended December 31, 2021:

	Balances 12/31/20	Additions	Deletions	Balances 12/31/21	Due In One Year
<i>Business-Type Activities:</i>					
Energy and Impact Assistance					
2010 Wastewater Loan	\$ 41,145	\$ -	\$ 41,145	\$ -	\$ -
CWCB					
2015 Water Loan	1,394,742	-	31,291	1,363,451	32,308
CWRPDA					
2006 Wastewater Loan	62,099	-	62,099	-	-
2016 Water Loan	2,112,411	-	113,243	1,999,168	115,519
2017 Wastewater Loan	2,283,039	-	83,020	2,200,019	83,020
2018 Wastewater Loan	3,312,218	-	91,850	3,220,368	94,598
2019 Capital Lease	292,637	-	68,944	223,693	71,682
Series 2020, Water Revenue Bonds	4,905,000	-	125,000	4,780,000	130,000
Series 2020 Premium	700,539	-	46,710	653,829	-
Compensated absences	15,437	1,792	5,878	11,351	11,351
Total	<u>\$ 15,119,267</u>	<u>\$ 1,792</u>	<u>\$ 669,180</u>	<u>\$ 14,451,879</u>	<u>\$ 538,478</u>

During 2010, the Town issued \$99,057 Wastewater Note with Energy and Impact Assistance Program to construct a wastewater line that passes underneath railroad tracks to the wastewater plant. As of December 31, 2021, the loan has been paid in full.

During 2015, the Town issued \$1,454,000 Water Loan through the Colorado Water Conservation Board to replace two wells. Interest payments are due annually on August 1, with interest accruing at a rate of 3.25%. Principal payments are due annually on August 1, through 2048.

The Town must maintain a reserve of \$7,662 annually, with a maximum of \$76,620. The Town has funded these reserves through restrictions of its cash balances in the Water Fund. As of December 31, 2021, the Town has been all reserve requirements.

Following is a summary of debt service requirements under the agreement:

TOWN OF BENNETT, COLORADO  
NOTE TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Business-type Activities (continued)

<u>Year ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 32,308	\$ 44,312	\$ 76,620
2023	33,358	43,262	76,620
2024	34,442	42,178	76,620
2025	35,562	41,059	76,621
2026	36,717	39,903	76,620
2027 - 2031	202,282	180,820	383,102
2032 - 2036	237,360	145,742	383,102
2037 - 2041	278,521	104,581	383,102
2042 - 2046	326,819	56,282	383,101
2047 - 2048	146,082	7,160	153,242
Total	<u>\$ 1,363,451</u>	<u>\$ 705,299</u>	<u>\$ 2,068,750</u>

During 2006, the Town issued \$161,000 Water Pollution Control Revolving Fund loan through the Colorado Water Resources and Power Development Authority (CWRPDA) to upgrade the existing wastewater treatment lagoons. As of December 31, 2021, the loan has been paid in full.

During 2016, the Town issued \$2,500,000 Drinking Water Revolving Fund Loan with CWRPDA to replace existing water system storage. Interest payments are due semi-annually on May 1 and November 1, with interest accruing at rate 2%. Principal payments are due semiannually on May 1 and November 1, through 2036. The loan contains net revenue pledge Water Fund revenues towards repayment.

The Town is required to maintain an operations and reserve fund in an amount equal to three months of operations and maintenance expenses, excluding depreciation. At December 31, 2021, \$929,274 has been reserved for this purpose.

During 2017, the Town issued \$2,500,000 Water Pollution Control Revolving Fund Loan with CWRPDA to construct a new mechanical wastewater treatment facility to replace the existing lagoon system. Principal payments are due semi-annually on May 1 and November 1, through 2038. The loan contains net revenue pledge of Wastewater Fund revenues towards repayment.

The Town is required to maintain an operations and reserve fund in an amount equal to three months of operations and maintenance expenses, excluding depreciation. At December 31, 2021, \$175,485 has been reserved for this purpose.

During 2018, the Town issued \$3,500,000 Water Pollution Control Revolving Fund Loan with CWRPDA to construct a new mechanical wastewater treatment facility to replace the existing lagoon system. Interest payments are due semi-annually on May 1 and November 1, with interest accruing at rate 1.89%.

TOWN OF BENNETT, COLORADO  
NOTE TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Business-type Activities (continued)

Principal payments are due semi-annually on May 1 and November 1, through 2048. The loan contains net revenue pledge of Wastewater Fund revenues towards repayment.

Annual debt service requirements for all CWRPDA outstanding loans at December 31, 2021 are as follows:

<u>Year ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 293,137	\$ 99,811	\$ 392,948
2023	297,256	95,692	392,948
2024	301,455	91,493	392,948
2025	305,736	87,212	392,948
2026	310,102	82,846	392,948
2027 - 2031	1,619,047	345,693	1,964,740
2032 - 2036	1,741,768	222,972	1,964,740
2037 - 2041	1,066,563	123,537	1,190,100
2042 - 2046	1,130,812	59,288	1,190,100
2047 - 2048	353,679	4,325	358,004
Total	<u>\$ 7,419,555</u>	<u>\$ 1,212,869</u>	<u>\$ 8,632,424</u>

In 2019, the Town entered into a lease purchase agreement for a Vac-Con Jetvac Truck in the original principal amount of \$361,055. Lease payments are due annually on August 15, with interest accruing at a rate of 3.97%, through 2024.

Annual debt service requirements are as follows:

<u>Year ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 71,682	\$ 8,881	\$ 80,563
2023	74,527	6,035	80,562
2024	77,485	3,076	80,561
Total	<u>\$ 223,694</u>	<u>\$ 17,992</u>	<u>\$ 241,686</u>

During 2020, the Town issued \$4,905,000 Water Revenue Bonds to finance the acquisition of renewable water rights and the construction of well and well field improvements. Interest payments are due semiannually on June 1 and December 1, with interest accruing at rates ranging from 3% to 4%. Principal payments are due annually on December 1, through 2045.

Annual debt service requirements for the bonds are as follows:

TOWN OF BENNETT, COLORADO  
NOTE TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2021

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Business-type Activities (continued)

<u>Year ended December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 130,000	\$ 160,950	\$ 290,950
2023	135,000	157,050	292,050
2024	140,000	153,000	293,000
2025	140,000	148,800	288,800
2026	145,000	144,600	289,600
2027 - 2031	825,000	630,800	1,455,800
2032 - 2036	1,000,000	452,200	1,452,200
2037 - 2041	1,185,000	270,600	1,455,600
2042 - 2045	1,080,000	82,050	1,162,050
Total	<u>\$ 4,780,000</u>	<u>\$ 2,200,050</u>	<u>\$ 6,980,050</u>

NOTE 6 - INTERFUND TRANSACTIONS

Interfund receivable and payable balances at December 31, 2021 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 1,022,751	\$ -
Grants Fund	-	1,022,751
	<u>\$ 1,022,751</u>	<u>\$ 1,022,751</u>

Interfund transfers for the year ended December 31, 2021, were comprised of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 267,592	\$ 714,367
Grants Fund	460,264	-
Sales Tax Capital Improvement Fund	205,216	-
Use Tax Capital Improvement Fund	110,780	68,505
Water Fund	351,368	266,427
Wastewater Fund	-	131,515
Other Aggregate Remaining	-	214,406
	<u>\$ 1,395,220</u>	<u>\$ 1,395,220</u>

The Water and Wastewater Fund reimburse the General Fund for services provided, including administration, finance, clerk and IT costs for use and employee time. Other transfers shown were for purposes of capital asset expenditures and matching expenses for the year ended December 31, 2021

# **SUPPLEMENTAL DOCUMENTS**

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# SCHEDULE OF FEES

JANUARY 1, 2023



welcome neighbors.

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## SECTION 1: ADMINISTRATIVE ([Resolution 568-14](#))

### A) Fee Waiver

- 1) Any fees imposed by the Town and listed in the Directory of the Town Fees and Charges adopted by the Town Board may, unless prohibited by ordinance, be administratively waived by the Town Administrator or their designee upon the determining that a waiver is in the best interest of the Town of Bennett.

### B) Fees Not Specified

- 1) Any fee not specified in this document will be assessed at cost plus the abatement rate per hour for any Town employee involved in the service.

### C) Public Notary .....\$5.00

- 1) Exemption for Town business purposes

### D) Town Board Meeting Audio .....\$15.00

### E) Municipal Records Fees

- 1) Certified Copies .....\$1.75
- 2) Certified Letters .....\$2.95
- 3) Extraction of Email Data .....\$77.00/device
- 4) Photocopies
  - (a) 8 ½ x 11 .....\$0.25/page
  - (b) 8 ½ x 14 .....\$0.40/page
  - (c) 11 x 17 .....\$0.50/page
  - (d) 18 x 24 .....\$3.50/page
  - (e) 24 x 36 .....\$5.00/page
  - (f) 36 x 58 .....\$10.00/page
  - (g) Large Scan .....\$3.00
- 5) Research and Retrieval Fee greater than 1 hour [[§24-72-205\(6\)](#)] .....\$33.58/hr.
- 6) Miscellaneous Fees
  - (a) Fax Request
    - (1) Resident .....\$0.25/page
    - (2) Non-Resident .....\$0.50/page
  - (b) Postage/Mailing Fees .....at Cost
  - (c) Photographs .....at Cost
  - (d) Video Tape .....Not Available
  - (e) Audio Tape .....\$15.00/each

### F) Purchasing

- 1) Contracts and Plans .....\$30.00-\$550.00
- 2) Municipal Code Book .....\$300.00

### G) Facilities Rentals

- 1) Park Rental ([§ 11-5-90](#)) .....\$20.00
  - (a) Trupp Park Pavilion .....\$75.00
  - (b) BRPOS Pavilion .....\$75.00
  - (c) Community Center Park Pavilion .....\$75.00
  - (d) Centennial Park Pavilion .....\$25.00
  - (e) Deposit ([§ 11-5-110](#)) .....\$100.00-\$500.00
  - (f) Trupp Fields .....Set by Contract
- 2) Community Center
  - (a) Non-Profit Discounts
    - (1) Free Public Event .....50%
    - (2) Fundraising .....25%

(b) Room "C"

(1) Residents

- (i) Up to six (6) hours .....\$250.00
- (ii) Additional hour .....\$50.00/hr.
- (iii) Deposit.....\$150.00-\$500.00
- (iv) Audio/Video Deposit (In addition to facility deposit) .....\$500.00
- (v) Alcohol Deposit (In addition to facility deposit) .....\$500.00
- (vi) Security Fee
  - 1. Per Officer .....\$50.00/hr.
- (vii) Kitchen fee.....\$75.00

(2) I-70 Corridor Resident

- (i) Up to six (6) hours .....\$300.00
- (ii) Additional hour .....\$50.00/hr.
- (iii) Deposit.....\$200.00-\$500.00
- (iv) Audio/Video Deposit (In addition to facility deposit) .....\$500.00
- (v) Alcohol Deposit (In addition to facility deposit) .....\$500.00
- (vi) Security Fee
  - 1. Per Officer .....\$50.00/hr.
- (vii) Kitchen .....\$75.00

(3) Other

- (i) Up to six (6) hours .....\$600.00
- (ii) Additional hour .....\$100.00/hr.
- (iii) Deposit.....\$300.00-\$500.00
- (iv) Audio/Video Deposit (In addition to facility deposit) .....\$500.00
- (v) Alcohol Deposit (In addition to facility deposit) .....\$500.00
- (vi) Security Fee
  - 1. Per Officer .....\$50.00/hr.
- (vii) Kitchen fee.....\$100.00

(c) Lions Room

(1) Resident

- (i) Up to two (2) hours.....\$50.00
- (ii) Additional hour .....\$10.00/hr.
- (iii) Deposit.....\$50.00-\$150.00

(2) I-70 Corridor Resident

- (i) Up to two (2) hours.....\$50.00
- (ii) Additional hour .....\$20.00/hr.
- (iii) Deposit.....\$50.00-\$150.00

(3) Other

- (i) Up to two (2) hours.....\$75.00
- (ii) Additional hour .....\$30.00/hr.
- (iii) Deposit.....\$50.00-\$150.00

**SECTION 2: FINANCE**

**A) Returned Check Fee** .....\$40.00

**B) Use Tax ([§4-6-20](#))**

- 1) Levied on the full price of building and construction material..... 2%

**C) Sales Tax ([§4-5-10](#))**

- 1) Rate is subject to change bi-annually. Collection of the correct tax is the sole responsibility of the vendor.  
See Publication [DR 1002](#) to verify current rate.
- (a) Assessed on all tangible personal property sold within Town limits..... 4%
- (b) Vendor fee retained for sales tax collection ..... 3.33%

D) **Lodging Tax** ..... \$4.00/night

### SECTION 3: TOWN CLERK'S OFFICE

#### A) **Business License** ([§6-1-100](#))

- 1) Standard..... \$30.00/yr.
- 2) Home Based..... \$15.00/yr.
- (a) Additional licensures may be required by the County and State. Please inquire to ensure compliance.

B) **Commissary Kitchen License** ..... \$250.00/yr.

#### C) **Liquor License** ([§6-2-10](#))

- 1) Beer and Wine
  - (a) New ..... \$1,000.00
  - (b) Transfer ..... \$798.75
  - (c) Renewal ..... \$148.75/yr.
- 2) H&R
  - (a) New ..... \$1,000.00
  - (b) Transfer ..... \$825.00
  - (c) Renewal ..... \$175.00/yr.
- 3) Tavern
  - (a) New ..... \$1,000.00
  - (b) Transfer ..... \$825.00
  - (c) Renewal ..... \$175.00/yr.
- 4) Liquor Store
  - (a) New ..... \$1,000.00
  - (b) Transfer ..... \$772.50
  - (c) Renewal ..... \$122.50/yr.
- 5) Arts
  - (a) New ..... \$308.75
  - (b) Renewal ..... \$41.25/yr.
- 6) Drug Store
  - (a) New ..... \$1,000.00
  - (b) Transfer ..... \$772.50
  - (c) Renewal ..... \$122.50/yr.
- 7) Racetrack
  - (a) New ..... \$1,000.00
  - (b) Transfer ..... \$825.00
  - (c) Renewal ..... \$175.00/yr.
- 8) Club
  - (a) New ..... \$1,000.00
  - (b) Transfer ..... \$753.75
  - (c) Renewal ..... \$103.75/yr.
- 9) 3.2 Beer Off Premise
  - (a) New ..... \$1,000.00
  - (b) Transfer ..... \$753.75
  - (c) Renewal ..... \$103.75/yr.

10) 3.2 Beer On/Off Premise	
(a) New .....	\$1,000.00
(b) Transfer .....	\$753.75
(c) Renewal .....	\$103.75/yr.
11) Brew Pub	
(a) New .....	\$1,000.00
(b) Transfer .....	\$825.00
(c) Renewal .....	\$175.00/yr.
12) Optional Premises	
(a) New .....	\$1,000.00
(b) Transfer .....	\$825.00
(c) Renewal .....	\$175.00/yr.
13) Mini Bar with H&R	
(a) New .....	\$1,200.00
(b) Transfer .....	\$1,075.00
(c) Renewal .....	\$425.00/yr.
14) Bed and Breakfast	
(a) New .....	\$1,000.00
(b) Transfer .....	\$775.00
15) Renewal .....	\$125.00/yr.
16) Art Gallery	
(a) New .....	\$100.00
(b) Renewal .....	\$71.25/yr.
17) Tastings Permit	
(a) New .....	\$150.00
(b) Renewal .....	\$50.00/yr.
18) Change of Location .....	\$750.00
19) Manager's Registration .....	\$75.00
20) Corporate/LLC Changes .....	\$100.00
21) Temporary Permit .....	\$100.00
22) Late Renewal .....	\$500.00
23) Special Event Liquor .....	\$100.00/event
24) Special Event Beer .....	\$100.00/event

#### **D) Special Use Permits**

1) Permit .....	\$50.00-\$200.00
2) Deposit .....	\$100.00-\$1,000.00
3) Food Vendor .....	\$50.00/yr.
4) Tasting New .....	\$150.00
(a) Tasting Renewal .....	\$50.00/yr.

## **SECTION 4: MUNICIPAL COURT**

### **A) Court ([§2-7-170](#))**

1) Cost .....	\$35.00
2) Jury Trial	
(a) Advanced Deposit .....	\$25.00
(b) Upon Conviction .....	\$75.00
3) OJW .....	\$0.00
4) Bench Warrant .....	\$75.00

5) Default Judgment.....	\$30.00
6) Deferred Judgment.....	\$75.00
7) Stay of Execution .....	\$25.00
8) Community Service Fee.....	\$25.00
9) Failure to Appear .....	\$25.00
<b>B) Contempt of Court (<a href="#">§2-7-120</a>) .....</b>	<b>up to \$1,000.00</b>
<b>C) Penalties and Violations (<a href="#">§1-4-20</a>) .....</b>	<b>up to \$2,650.00</b>
1) Failure to pay .....	\$25.00/violation
<b>D) Transcript (<a href="#">§1-4-20</a>) .....</b>	
1) Deposit .....	\$100.00
2) Transcription .....	at Cost

## SECTION 5: COMMUNITY DEVELOPMENT

### A) Permits

1) Right of Way ( <a href="#">§11-4-10</a> ) .....	\$75.00
(a) Curb Cut .....	\$75.00/per
(b) Right of Way Multi Location.....	\$75.00/1 <sup>st</sup> Location
(1) Additional Location .....	\$25.00/per
2) Building Permit ( <a href="#">§18-1-20</a> ) .....	Based on Valuation
(a) \$1.00-\$500.00 .....	\$23.50
(b) \$501.00-\$2,000.00 .....	\$3.05
(1) Additional per \$100.00 of valuation	
(c) \$2,001.00-\$25,000.00.....	\$14.00
(1) Additional per \$1,000.00 of valuation	
(d) \$25,001.00-\$50,000.00 .....	\$10.10
(1) Additional per \$1,000.00 of valuation	
(e) \$50,001.00-\$100,000.00.....	\$7.00
(1) Additional per \$1,000.00 of valuation	
(f) \$100,001.00-\$500,000.00 .....	\$5.60
(1) Additional per \$1,000.00 of valuation	
(g) \$500,001.00-\$1,000,000.00.....	\$4.75
(1) Additional per \$1,000.00 of valuation	
(h) \$1,000,001.00-up.....	\$3.15
(1) Additional per \$1,000.00 of valuation	
3) Plan Review Fees .....	
(a) Administrative Fee .....	65% of Permit Fee
(1) This fee is assessed on both complete and incomplete plans	
(b) Residential Stock Model Plans.....	\$100.00
(1) Any changes to Stock Plan will be treated as a new plan and therefore be subject to all fees.	
(c) Solar Panel Plans .....	
(1) Residential .....	\$100.00
(2) Commercial .....	\$200.00
4) Electrical Permits <a href="#">Set by State</a> .....	
(a) Plumbing Permit .....	See Building Permit
(b) Mechanical Permit .....	See Building Permit
5) Grading Permit .....	
(a) Residential Lot (if required).....	\$75.00
(b) <1 acre .....	\$250.00

(c) 1 acre to 5 acres .....	\$1,000.00
(d) Greater than 5 acres .....	\$1,750.00
6) New Infrastructure Permit .....	\$1,000.00 + Cost
7) Fence Permit.....	\$75.00
8) Landscaping Permit .....	\$10.00
(a) Working without Permit .....	\$100.00
9) Solar Panel Permit	
(a) Residential.....	\$100.00
(b) Commercial .....	\$200.00
10) Sign Permit.....	Valuation/\$75.00 Min
11) Banners.....	\$25.00/quarter
12) Demolition Permit .....	\$50.00
13) Mobile Home Permit.....	\$250.00
14) Moving Mobile Home Permit .....	\$50.00
15) Construction/Sales Trailer Permit .....	\$100.00
16) RV Parking Permit	
(a) 7-day permit .....	\$75.00
(b) 2-day permit .....	\$25.00
17) Investigation Fee/Working Without a Permit ( <a href="#">§18-1-20</a> )	
(a) Percentage of Building Fee .....	100%
18) Reinspection Fee.....	\$75.00

#### **B) Contractor Licensing**

1) Class A.....	\$75.00
2) Class B .....	\$50.00
3) Class C .....	\$25.00
4) Class D.....	\$25.00
5) ROW .....	\$25.00
6) Plumber Registration.....	\$75.00
7) Electrician Registration .....	No Fee

#### **C) Impact Fees**

1) Public Facilities Impact Fee .....	\$3,153.00/SFE**
2) Storm Drainage Impact Fee .....	\$1,053.00/SFE**
3) Transportation Facilities Impact Fee.....	\$2,677.00/SFE**

#### **D) Land Development Fees** (Cost Agreement\* plus 20% Administrative Fee)

### **SECTION 6: ANIMAL CONTROL**

#### **A) Animal Licenses** ([§7-7-70](#))

1) Spayed or Neutered Animal.....	\$10.00/yr.
(a) Senior (65+).....	\$5.00/yr.
(b) Veterans.....	\$5.00/yr.
2) Unaltered Animal.....	\$25.00/yr.
3) Guard Dog License .....	\$25.00/yr.
4) Duplicate tag .....	\$5.00/each
5) Poultry License	
(a) New .....	\$25.00/yr.
(b) Renewal.....	\$25.00/yr.
6) Bee Permit .....	\$25.00/yr.



**B) Violations ([§1-4-20](#))**

- 1) Failure to License .....\$50.00
  - 2) Guard Dog Violation
    - (a) 1<sup>st</sup> Offense .....\$300.00
    - (b) 2<sup>nd</sup> and Subsequent Offense(s) .....\$600.00
  - 3) Aggressive Animal
    - (a) 1<sup>st</sup> Offense .....\$200.00
    - (b) 2<sup>nd</sup> and Subsequent Offense(s) .....\$400.00
  - 4) Vicious Animal
    - (a) 1<sup>st</sup> Offense .....\$300.00
    - (b) 2<sup>nd</sup> and Subsequent Offense(s) .....\$600.00
  - 5) Barking Dog
    - (a) 1<sup>st</sup> Offense .....\$150.00
    - (b) 2<sup>nd</sup> and Subsequent Offense(s) .....\$250.00
  - 6) Animal at Large
    - (a) 1<sup>st</sup> Offense .....\$100.00
    - (b) 2<sup>nd</sup> Offense.....\$150.00
    - (c) 3<sup>rd</sup> Offense.....\$300.00
- (1) Each fine excludes the cost of restitution.

**C) Impound Fees ([§7-7-60](#))**

- 1) Dog/Other
  - (a) 1<sup>st</sup> Day.....\$45.00
  - (b) Additional Board .....\$5.00/day
- 2) Cat
  - (a) 1<sup>st</sup> Day.....\$35.00
  - (b) Additional Board .....\$5.00/day

**D) Adoption Fees ([§7-7-60](#))**

- 1) Dog/Other .....\$50.00
- 2) Cat .....\$40.00

**E) Cat Trap**

- 1) Fee .....\$25.00
- 2) Deposit .....\$25.00

**SECTION 7: CODE ENFORCEMENT**

- A) **Vehicle Impoundment Hearing ([§8-3-50\(c\)](#))** .....\$50.00
- B) **Snow Emergency Parking ([§1-4-20](#))** .....up to \$1,000.00
- C) **Debris ([§7-2-10](#))**.....\$100.00
- D) **Dumping on Property ([§7-2-10](#))** .....\$100.00
- E) **Accumulation Prohibited ([§7-3-10](#))** .....\$100.00
- F) **Responsibility of Owner ([§7-3-30](#))**.....\$100.00
- G) **Declaration of Nuisance ([§7-5-20](#))**.....\$50.00
- H) **Duty to Cut ([§7-5-30](#))** .....\$50.00
- I) **Parking ([§8-5-10](#))** .....\$50.00
- J) **Snow & Ice Removal ([§11-1-20](#))** .....\$100.00
- K) **Failure to Permit ([§1-4-20](#))** .....up to \$2,650.00
- L) **Property Maintenance Violation** .....up to \$2,650.00

## M) Abatement

- 1) All Abatement except Obnoxious Weed .....at Cost
  - (a) Administrative..... 10% of Cost
- 2) Obnoxious Weed .....at Cost
  - (a) Administrative..... 20% of Cost

## SECTION 8: PUBLIC WORKS

### A) Mount View Cemetery ([Resolution 398](#))

- 1) Casket Plot
  - (a) Resident.....\$300.00
  - (b) Non-Resident.....\$1,000.00
- 2) Cremation Plot
  - (a) Resident.....\$300.00
  - (b) Non-Resident.....\$1,000.00
- 3) Opening/Closing
  - (a) Casket Plot
    - (1) Weekdays.....\$350.00
    - (2) Weekend/Holiday .....\$450.00
  - (b) Cremation Plot
    - (1) Weekdays.....\$100.00
    - (2) Holiday.....\$200.00

### B) Water ([Resolution 391](#))

- 1) Base Rate .....\$34.46
- 2) Usage Rate
  - (a) Tier 1
    - (1) 0 to 4,000 gallons .....\$0.00
  - (b) Tier 2
    - (1) 4,001 to 8,000 gallons.....\$4.40/1,000 gallons
  - (c) Tier 3
    - (1) 8,001 to 16,000 gallons.....\$6.60/1,000 gallons
  - (d) Tier 4
    - (1) 16,001 and above.....\$15.45/1,000 gallons
  - (e) Bulk Water
    - (1) Tier 1
      - (i) 0 to 20,000 gallons.....\$21.00/1,000 gallons
    - (2) Tier 2
      - (i) 20,001 to 50,000 gallons.....\$30.00/1,000 gallons
    - (3) Tier 3
      - (i) 50,001 and above.....\$70.00/1,000 gallons
  - (f) Untreated Well Water
    - (1) Tier 1
      - (i) 0 to 20,000 gallons.....\$12.00/1,000 gallons
    - (2) Tier 2
      - (i) 20,001 to 50,000 gallons.....\$18.00/1,000 gallons
    - (3) Tier 3
      - (i) 50,001 and above.....\$42.00/1,000 gallons

(g) Reuse Water	
(1) System Delivery .....	\$15.00/1,000 gallons
(2) Load out Station .....	\$5.00/1000 gallons
3) Shut off .....	\$40.00
4) Water Turn on Fee .....	\$30.00
5) Late Payment ( <a href="#">§ 13-2-40</a> ) .....	5%
6) Bulk Water Meter Deposit.....	\$3,500.00
7) Account Activation Fee .....	\$35.00
8) New Build Meter/Reader .....	at Cost
9) Meter and Associated Equipment Damage	
(a) Repairs .....	at Cost
(b) Labor/Employee Abatement .....	Rate/hr.
10) Lien Fees	
(a) Percentage of total past due .....	10%
(b) Administrative Fee .....	\$100.00
11) Outside Source Meter Testing	
(a) Meter is found faulty.....	\$0.00
(b) Working meters .....	\$30.00
12) Water Development Fees .....	\$24,896/SFE**
(a) Tap Inspection Fee .....	\$150.00
(b) Administrative Cost for Reimbursement ( <a href="#">§13-1-150</a> ) .....	\$100.00
13) Lateral Street Cut ( <a href="#">§11-3-30</a> )	
(a) Less than 60 ft. ....	\$350.00
(1) Additional .....	\$4.00/ft.
14) Utility Extension Permit Fee ( <a href="#">§11-3-40</a> )	
(a) Permit.....	\$350.00
(1) Excavation .....	\$4.00/ft.
15) New Infrastructure Permit .....	\$1,000.00 + Cost
16) Inspection Fee ( <a href="#">§13-1-40</a> ) .....	\$63.00
17) Tampering with Water Equipment	
(a) Repair .....	at Cost
(b) Fine.....	up to \$1,000
18) Water Restriction Violation ( <a href="#">§13-3-440</a> )	
(a) 1 <sup>st</sup> Violation.....	\$100.00
(b) 2 <sup>nd</sup> Violation .....	\$250.00
(c) 3 <sup>rd</sup> Violation .....	\$500.00
(d) 4 <sup>th</sup> Violation and above.....	\$500.00
<b>C) Wastewater (<a href="#">§ 13-2-30</a>)</b>	
1) Base Rate.....	\$40.00
2) Usage Rate Per 1,000 gallons.....	\$8.05
(a) Based on average water use from November 15 <sup>th</sup> to February 15 <sup>th</sup>	
3) Late Payment ( <a href="#">§ 13-2-40</a> ) .....	5%
4) Wastewater Development Fees ( <a href="#">§13-1-20</a> ) .....	\$16,280/SFE**
(a) Tap Inspection Fee ( <a href="#">§13-1-40</a> ).....	\$150.00
(b) Administrative Cost for Reimbursement ( <a href="#">§13-1-150</a> ) .....	\$100.00
5) Lateral Street Cut ( <a href="#">§11-3-30</a> )	
(a) Less than 60 ft. ....	\$350.00
(1) Additional .....	\$4.00/ft.

- 6) Utility Extension Permit Fee ([§11-3-40](#))
  - (a) Permit Plus.....\$350.00
  - (1) Excavation .....\$4.00/ft.
- 7) New Infrastructure Permit .....\$1,000.00 + Cost
- 8) Inspection Fee ([§13-1-40](#)) .....\$63.00

\* Development Plans are subject to cost agreements. Cost agreements are based on the cost for the Town to obtain the services of various consultants necessary to development plan.

\*\*Single Family Equivalent or SFE a numerical value assigned to a specific property based upon the demand placed on the infrastructure of the Town by an average single-family residential unit in accordance with the schedule and SFE calculator adopted pursuant to Chapter 13 of this Code.

## RESOLUTION NO. 947-22

### A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TOWN OF BENNETT, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023 AND ADOPTING THE TOWN OF BENNETT SCHEDULE OF FEES

**WHEREAS**, the Board of Trustees of the Town of Bennett has appointed Danette M. Ruvalcaba, Town of Bennett Treasurer, to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, Danette M. Ruvalcaba, Treasurer, has submitted a proposed budget and schedule of fees to this governing body on October 11th, 2022, for its consideration; and

**WHEREAS**, upon due and proper notice, published and posted in accordance with the Local Government Budget Law of Colorado, said proposed budget was open for inspection by the public at a designated place and a public hearing was held December 13, 2022, and electors of the Town were given an opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance as required by law.

#### **BENNETT, COLORADO:**

**Section 1.** That estimated expenditures for each fund are as follows:

<b><u>GENERAL FUND</u></b>	<b>\$</b>	<b>6,916,270</b>
<b><u>WATER FUND</u></b>		<b>3,523,935</b>
<b><u>WASTE WATER FUND</u></b>		<b>2,837,715</b>
<b><u>ROAD AND BRIDGE FUND</u></b>		<b>339,215</b>
<b><u>SALES TAX CAPITAL IMPROVEMENT FUND CONSERVATION</u></b>		<b>2,018,262</b>
<b><u>TRUST FUND</u></b>		<b>17,440</b>
<b><u>ADAMS COUNTY OPEN SPACE FUND</u></b>		<b>54,565</b>
<b><u>ARAPAHOE COUNTY OPEN SPACE FUND</u></b>		<b>35,775</b>
<b><u>RESERVE FUND</u></b>		<b>-0-</b>
<b><u>GRANTS</u></b>		<b>2,610,000</b>
<b><u>CAPITAL IMPROVEMENT FUND</u></b>		<b>415,900</b>
<b><u>WATER CAPITAL FUND</u></b>		<b>910,000</b>
<b><u>WASTEWATER CAPITAL FUND</u></b>		<b>63,755</b>
<b><u>STORM DRAINAGE IMPACT FEE FUND</u></b>		<b>112,500</b>
<b><u>PUBLIC FACILITIES IMPACT FEE FUND</u></b>		<b>583,160</b>
<b><u>TRANSPORTATION FACILITIES IMPACT FEE FUND</u></b>		<b>629,604</b>
<b><u>DEBT SERVICE FUND</u></b>		<b>-0-</b>
<b><u>BENNETT ARTS &amp; CULTURAL FUND</u></b>		<b>235,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>21,303,596</b>

**Section 2.** That the estimated revenues for each fund are as follows:

**GENERAL FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		6,286,700
From general property tax levy		629,570
<b>TOTAL GENERAL FUND REVENUES</b>	\$	6,916,270

**WATER FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		3,523,935
From general property tax levy		-0-
<b>TOTAL WATER FUND REVENUES</b>	\$	3,523,935

**WASTE WATER FUND**

From unappropriated surpluses and reserves	\$	494,595
From sources other than general property tax		2,343,120
From general property tax levy		-0-
<b>TOTAL WASTE WATER FUND REVENUES</b>	\$	2,837,715

**ROAD AND BRIDGE FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		339,215
From general property tax levy		-0-
<b>TOTAL ROAD AND BRIDGE FUND REVENUES</b>	\$	339,215

**SALES TAX CAPITAL IMPROVEMENT FUND**

From unappropriated surpluses and reserves	\$	473,702
From sources other than general property tax		1,544,560
From general property tax levy		-0-
<b>TOTAL RESTRICTED STREET REVENUES</b>	\$	2,018,262

**CONSERVATION TRUST FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		17,440
From general property tax levy		-0-
<b>TOTAL CONSERVATION TRUST FUND REVENUES</b>	\$	17,440

**ADAMS COUNTY OPEN SPACE FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		54,565
From general property tax levy		-0-
<b>TOTAL ADAMS COUNTY OPEN SPACE FUND REVENUES</b>	\$	54,565

**ARAPAHOE COUNTY OPEN SPACE FUND**

From unappropriated surpluses and reserves	\$	20,815
From sources other than general property tax		14,960
From general property tax levy		-0-
<b>TOTAL ARAPAHOE COUNTY OPEN SPACE REVENUES</b>	<b>\$</b>	<b>35,775</b>

**RESERVE FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		151,225
From general property tax levy		-0-
<b>TOTAL RESERVE FUND</b>	<b>\$</b>	<b>151,225</b>

**GRANTS**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		2,610,000
From general property tax levy		-0-
<b>TOTAL GRANT REVENUES</b>	<b>\$</b>	<b>2,610,000</b>

**CAPITAL IMPROVEMENT FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		550,590
From general property tax levy		-0-
<b>TOTAL CAPITAL IMPROVEMENT REVENUES</b>	<b>\$</b>	<b>550,590</b>

**WATER CAPITAL FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		2,806,785
From general property tax levy		-0-
<b>TOTAL WATER CAPITAL REVENUES</b>	<b>\$</b>	<b>2,806,785</b>

**WASTEWATER CAPITAL FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		2,286,040
From general property tax levy		-0-
<b>TOTAL WASTE WATER CAPITAL REVENUES</b>	<b>\$</b>	<b>2,286,040</b>

**STORM DRAINAGE IMPACT FEE FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		35,690
From general property tax levy		-0-
<b>TOTAL STORM DRAINAGE IMPACT FEE FUND REVENUES</b>	<b>\$</b>	<b>35,690</b>

**PUBLIC FACILITIES IMPACT FEE FUND**

From unappropriated surpluses and reserves	\$	-0-
From sources other than general property tax		320,345
From general property tax levy		-0-
<b>TOTAL PUBLIC FACILITIES IMPACT FEE FUND REVENUES</b>	<b>\$</b>	<b>320,345</b>

**TRANSPORTATION FACILITIES IMPACT FEE FUND**

From unappropriated surpluses and reserves	\$	282,974
From sources other than general property tax		62,571
From general property tax levy		-0-
<b>TOTAL TRANSPORTATION FACILITIES IMPACT FEE FUND REVENUE</b>	<b>\$</b>	<b>345,545</b>

**BENNETT ARTS & CULTURAL FUND**

From unappropriated surpluses and reserves	\$	50,000
From sources other than general property tax		185,500
From general property tax levy		-0-
<b>TOTAL BENNETT ARTS &amp; CULTURAL FUND</b>	<b>\$</b>	<b>235,500</b>

**TOTAL REVENUES** **\$** **25,084,897**

**Section 3.** That the budget as submitted, amended, and herein above summarized by fund, a copy of which is attached as Attachment "A" hereto and incorporated herein by this reference, is hereby approved and adopted as the budget for the Town of Bennett for the 2023 fiscal year.

**Section 4.** That the budget hereby approved and adopted shall be signed by the Mayor and Town Clerk and made a part of the public records for the Town of Bennett.

**Section 5.** The following appropriations made in Resolution No. 895-21 for Fiscal Year 2022 shall be carried forward into Fiscal Year 2023:

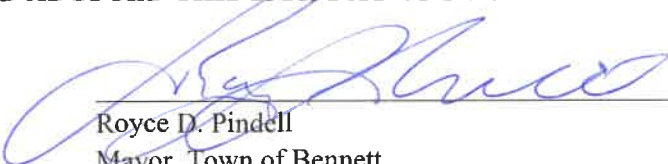
- a. From the General Fund, the net amount of one hundred forty six thousand dollars (\$146,000).
- b. From the Sales Tax Capital Improvement Fund, the net amount of three million two hundred forty thousand dollars (\$3,240,000).
- c. From the Water Fund, the net amount of two million fifty four thousand dollars (\$2,054,000).
- d. From the Waste Water Fund, the net amount of one million four hundred twenty thousand dollars (\$1,420,000).
- e. From the Grant Fund, the net amount of one hundred thousand dollars (\$100,000).
- f. From the Transportation Impact Fee Fund, the net amount of forty two thousand dollars (\$42,000).
- g. From the Storm Drainage Impact Fee Fund, the net amount of seventy thousand dollars (\$70,000).
- h. From the Public Facilities Impact Fee Fund, the net amount of thirty thousand dollars (\$30,000).
- i. From the Bennett Art & Culture Fund, the net amount of one hundred thousand dollars (\$100,000).




**Section 6.** That the Town of Bennett Schedule of Fees is created and a copy of which is attached as Attachment “B” hereto and incorporated herein by this reference, is hereby approved and adopted. The fees and charges set by this resolution shall be effective January 1, 2023, and may thereafter be amended from time to time by resolution of the Board of Trustees.

**Section 7.** That the Town of Bennett Schedule of Fees hereby approved and adopted shall be signed by the Mayor and Town Clerk and made a part of the public records for the Town of Bennett.

**INTRODUCED, READ, AND ADOPTED THIS 13TH DAY OF DECEMBER 2022.**

  
\_\_\_\_\_  
Royce D. Pindell  
Mayor, Town of Bennett

ATTEST:

  
\_\_\_\_\_  
Christina Hart  
Town Clerk



**RESOLUTION NO. 948-22**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW, FOR THE TOWN OF BENNETT, COLORADO FOR THE 2023 BUDGET YEAR**

**WHEREAS,** the Board of Trustees has adopted the 2023 Annual Budget in accordance with the Local Government Budget Law, on December 13, 2022; and

**WHEREAS,** the Board of Trustees has made provisions therein for in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

**WHEREAS,** it is not only required by law, but also necessary to appropriate the revenues as provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Town.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF BENNETT, COLORADO:**

**Section 1.** That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated, for the fiscal year beginning January 1, 2023:

**GENERAL FUND**

Current Operating Expenses	\$ 6,413,902
Contingency	502,368
Debt Service	-0-
<b>TOTAL GENERAL FUND</b>	<b>\$ 6,916,270</b>

**WATER FUND**

Current Operating Expenses	\$ 2,863,935
Contingency	138,450
Debt Service	521,550
<b>TOTAL WATER FUND</b>	<b>\$ 3,523,935</b>

**WASTE WATER FUND**

Current Operating Expenses	\$ 2,578,540
Contingency	-0-
Debt Service	259,175
<b>TOTAL WASTE WATER FUND</b>	<b>\$ 2,837,715</b>

**ROAD AND BRIDGE FUND**

Current Operating Expenses	\$ 273,330
Contingency	65,885
Debt Service	-0-

**TOTAL ROAD AND BRIDGE FUND**

\$ 339,215

**SALES TAX CAPITAL IMPROVEMENT FUND**

Current Operating Expenses	\$ 309,375
Contingency	1,348,587
Debt Service	360,300

**TOTAL RESTRICTED STREET**

\$ 2,018,262

**CONSERVATION TRUST FUND**

Current Operating Expenses	\$ -0-
Contingency	17,440
Debt Service	-0-

**TOTAL CONSERVATION TRUST FUND**

\$ 17,440

**ADAMS COUNTY OPEN SPACE FUND**

Current Operating Expenses	\$ 54,565
Contingency	-0-
Debt Service	-0-

**TOTAL ADAMS COUNTY OPEN SPACE FUND**

\$ 54,565

**ARAPAHOE COUNTY OPEN SPACE FUND**

Current Operating Expenses	\$ 35,775
Contingency	-0-
Debt Service	-0-

**TOTAL ARAPAHOE COUNTY OPEN SPACE FUND**

\$ 35,775

**RESERVE FUND**

Current Operating Expenses	\$ -0-
Contingency	-0-
Debt Service	-0-

**TOTAL RESERVE FUND**

\$ -0-

**GRANTS**

Current Operating Expenses	\$ 2,610,000
Contingency	-0-
Debt Service	-0-

**TOTAL GRANT FUND**

\$ 2,610,000

**CAPITAL IMPROVEMENT FUND**

Capital Outlay	\$ 200,000
Contingency	-0-
Debt Service	215,900
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>\$ 415,900</b>

**WATER CAPITAL FUND**

Capital Outlay	\$ 910,000
Contingency	-0-
Debt Service	-0-
<b>TOTAL WATER CAPITAL FUND</b>	<b>\$ 910,000</b>

**WASTEWATER CAPITAL FUND**

Capital Outlay	\$ 63,755
Contingency	-0-
Debt Service	-0-
<b>TOTAL WASTE WATER CAPITAL FUND</b>	<b>\$ 63,755</b>

**STORM DRAINAGE IMPACT FEE FUND**

Capital Outlay	\$ 112,500
Contingency	-0-
Debt Service	-0-
<b>TOTAL STORM DRAINAGE IMPACT FEE FUND</b>	<b>\$ 112,500</b>

**PUBLIC FACILITIES IMPACT FEE FUND**

Capital Outlay	\$ 583,160
Contingency	-0-
Debt Service	-0-
<b>TOTAL PUBLIC FACILITIES IMPACT FEE FUND</b>	<b>\$ 583,160</b>

**TRANSPORTATION FACILITIES IMPACT FEE FUND**

Capital Outlay	\$ -0-
Contingency	629,604
Debt Service	-0-
<b>TOTAL TRANSPORTATION FACILITIES IMPACT FEE FUND</b>	<b>\$ 629,604</b>

**DEBT SERVICE FUND**

Current Operating Expenses	\$ -0-
Contingency	-0-
Debt Service	-0-
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ -0-</b>

**BENNETT ARTS & CULTURAL FUND**

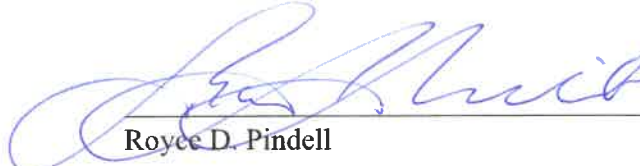
Current Operating Expenses	\$ 235,500
Contingency	-0-
Debt Service	-0-
<b>TOTAL BENNETT DAYS FUND</b>	<b>\$ 235,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,303,596</b>

**Section 2.** Within the Reserve Fund, there is hereby established and funded an Emergency Reserve Fund as required and in accordance with paragraph 5 of Section 20 to Article X, Section 20 of the Colorado Constitution.


**Section 3.** Any and all year-end fund balances for fiscal year 2022 are hereby carried forward to their respective funds for fiscal year 2023.

**Section 4.** All prior resolutions or parts of such resolutions, codes or parts of codes in conflict with the provisions of this resolution are hereby repealed.

**INTRODUCED, READ, AND ADOPTED THIS 13TH DAY OF DECEMBER 2022.**

  
\_\_\_\_\_  
Royce D. Pindell  
Mayor, Town of Bennett

ATTEST:

  
\_\_\_\_\_  
Christina Hart  
Town Clerk



**RESOLUTION NO. 949-22**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE TAX YEAR 2022 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TOWN OF BENNETT, COLORADO, FOR THE 2023 BUDGET YEAR**

**WHEREAS**, the Board of Trustees of the Town of Bennett has adopted the 2023 Annual Budget in accordance with the Local Government Budget Law, on December 13, 2022;

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$629,570; and

**WHEREAS**, the amount of money necessary to balance the budget for bonds and interest is \$-0-; and

**WHEREAS**, the 2022 valuation for assessment for the Town of Bennett as certified by the Adams County Assessor is \$44,682,990; and

**WHEREAS**, the 2022 valuation for assessment for the Town of Bennett as certified by the Arapahoe County Assessor is \$8,000,696; and

**WHEREAS**, the mill levy is set in accordance with the applicable provisions of the Colorado Constitution and Colorado Statutes.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF BENNETT, COLORADO:**

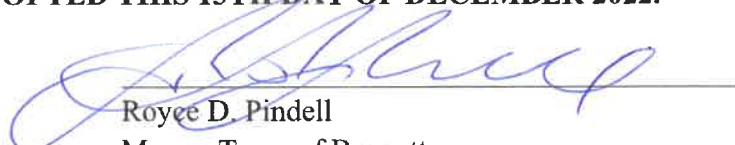
**Section 1.** That for the purpose of meeting all general operating expenses of the Town of Bennett during the 2022 budget year, there is hereby levied a tax of 11.950 mills upon each dollar of the total valuation for the assessment of all taxable property within the Town for the year 2021.

**Section 2.** That for the purpose of meeting payments for bonded indebtedness and interest of the Town of Bennett during the 2023 budget year, there is hereby levied a tax of -0- mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the year 2022.

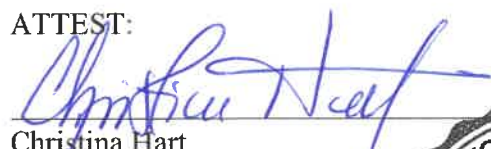
**Section 3.** That the Town Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Adams County, Colorado and to the County Commissioners of Arapahoe County, Colorado, the mill levies for the Town of Bennett as herein determined and set.

**Section 4.** All prior resolutions or parts of such resolutions, codes, or parts of codes in conflict with the provisions of this resolution are hereby repealed.

**INTRODUCED, READ, AND ADOPTED THIS 13TH DAY OF DECEMBER 2022.**

  
Royce D. Pindell  
Mayor, Town of Bennett

ATTEST:

  
Christina Hart  
Town Clerk



# Performance Review - Employee

Employee Name/Supervisor Name: \*

## Objective Review Section

Using the scale provided, please rate the level of completion for each objective from 1 to 5.

1. The employee's primary performance of the objective **did not meet** the required expectations of quality of work, efficiency, completeness and timeliness. Performance was consistently and significantly **below expectations** and the employee did not demonstrate any progress toward the objective. Work on this objective required **supervisor intervention** to meet the performance standards. Employee's performance may require a **performance improvement plan**.
2. The employee's primary performance of the objective **only partially met** the required expectations of quality of work, efficiency, completeness and timeliness. The employee demonstrated marginal progress toward the objective but did not complete the primary expectations. Work on this objective required **substantial supervisor oversight** to meet the performance standards.
3. The employee's primary performance of the objective **met** the required expectations of quality of work, efficiency, completeness and timeliness. The employee **required minimal supervisor support** to meet performance standards.
4. The employee's primary performance of the objective **exceeded** the required expectations of quality of work, efficiency, completeness and timeliness. The employee demonstrated creativity in their work and applied new skills when applicable. They required **little to no supervisor support** to meet performance standards.
5. The employee's primary performance of the objective **exceptionally exceeded** the required expectations of quality of work, efficiency, completeness and timeliness. The employee sustained high performance and exhibited behaviors that had a substantial impact on the organization and objective outcome. They demonstrated an exceptional level of achievement and commitment in terms of time management, technical skills, knowledge, ingenuity, creativity and initiative. Their work showed a mastery in responsibility, delegation, wayposting and timeliness. They required **no supervisor support** to meet performance standards.



**Select Score of Objective 1: \***

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Comments for Objective 1: \***

**Select Score of Objective 2: \***

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Comments for Objective 2: \***

**Select Score of Objective 3: \***

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Comments for Objective 3: \***

**Select Score of Objective 4: \***

- ☐ 1
- ☐ 2
- ☐ 3

☐ 4

☐ 5

**Comments for Objective 4: \***

**Select Score of Objective 5:**

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Comments for Objective 5:**

**Select Score of Objective 6**

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Comments for Objective 6**

**Select Score of Objective 7**

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Comments for Objective 7**

**Select Score of Objective 8**

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Comments for Objective 8**

**Select Score of Objective 9**

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Comments for Objective 9**

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## Town Core Value Section

Using the scale provided, please rate yourself or your employee on the specific Town Core Value from 1 to 5.

1. The employee has shown **little to no commitment** to the Town's core value. Their behavior was consistently and significantly **below expectations** in demonstrating the core value in their work performance. The employee has not demonstrated progress, understanding or desire to change performance in relation to core value. They **required supervisor intervention** to meet the core value expectations and may be placed on a **performance improvement plan**.

2. The employee has shown **minimal commitment** to the Town's core value. They demonstrated only a slight understanding and marginal progress toward the core value but had incidents that did not meet the expectations throughout the year. The employee required **substantial supervisor oversight** to meet the core value expectations.

3. The employee has **met expectations regarding commitment** to the Town's core value. They required **minimal supervisor oversight** to meet the core value expectation.

4. The employee has shown a **definitive commitment** to the Town's core value. They demonstrated complete understanding and willingness to grow in the core value and sustained high performance and exhibited behaviors that had a substantial impact on the organization. They required **little to no supervisor support** to meet the core value expectation.

5. The employee has shown **exceptional commitment** to the Town's core value. They demonstrated an exceptional level of performance in terms of always exhibiting the behaviors required for the core value and were recognized for **mastery in this core value**, setting a new standard for the organization. The employee demonstrated a strong willingness to lead and be an example of core value. The employee required **no supervisor support** to meet the core value expectation.

**Commitment Score: \***

Loyalty to each other. Make a choice to be here. Be present and involved.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Integrity Score: \***

Do the right thing for Bennett, even when no one is watching. Be open and honest.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Teamwork Score: \***

Supporting each other - having a good and positive attitude! Everyone participates. Respect and embrace everyone. No job is too good for anyone!

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Service Orientation Score: \***

Serving Bennett first. Being compassionate. Just keep smiling.

- ☐ 1
- ☐ 2
- ☐ 3

- ☐ 4
- ☐ 5

**Vision Score: \***

Being able to identify the common goal and your role in the goal. Ability to embrace change.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Core Values Comment: \***

Please add any comments regarding the above core value scores.

## Performance Section

Please use the 1-5 scale to rate the overall performance of the employee. 1 being low performance and 5 being outstanding performance.

**Attendance and Meetings Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **missed or was late to 50% of the mandatory All Hands Meetings**. They also only attend the meetings and events they are required to be at some of the time. They do not see the importance of attending these meetings and events and when attending they are mostly distracted, using phones, talking to co-workers, doodling or not being active participants in the meeting. They are **often late to work and meetings, ignore calendar invites, prefer to keep to their own schedule** and do a poor job informing others of their availability. They consistently make excuses for their poor attendance.
2. The employee **attended less than 80% of the mandatory All Hands Meetings. They attend the meetings and events they are required to be at most of the time but often have unexcused absences and are late**. They often don't understand the expectations of attending these meetings and events and seem to prioritize other meetings and work over them. When attending they are sometimes distracted, using phones, talking to co-workers, doodling or not being active participants in the meeting. **They are sometimes unaware of commitments they need to attend and do not actively participate**. They struggle with scheduling and informing others of their commitments.
3. The employee **attended or was excused from over 90% of the mandatory All Hands Meetings. They almost always show up to work on time, often attend the meetings**

**and events they are required to be at and are usually on time for meetings.** They understand the importance of the meetings and make an intentional effort to participate. They mostly maintain good focus, participation and engagement in the meeting and make meetings fun, engaging and enjoyable. They have a good grasp of scheduling and can be relied on to communicate about their attendance.

4. The employee **attended or was excused from over 95% of the mandatory All Hands Meetings. They arrive on time to work and meetings, attend meetings and events they are required to be at and are engaged throughout the day.** They look forward to the opportunity to meet with colleagues and enjoy this time to contribute to the team and work culture. They maintain good focus, participation and engagement in the meeting. They make meetings fun, engaging and enjoyable. **If they missed a meeting, they received approval and collected information about what they missed.** They routinely monitor their calendar and are reliable in their attendance.

5. The employee **attended or was excused from 100% of the mandatory All Hands Meetings. They arrive to work and meetings early, attend meetings and events they are required to be at and communicate absences to all involved parties when they can't attend.** They communicate their schedule with others clearly and are energized by the work they are doing and enjoy their job. They have a good attitude about mandatory functions and fully understand how they relate to their position. They understand that their contribution before, during and after these meetings benefits the entire organization. **They often have suggestions on meeting agenda items, follow-up and are a role model for participation.** If an issue with attendance arises they always successfully communicate that to your supervisor.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Attendance and Meetings Comment: \***

**Safety Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee works without **proper safety measures and precautions 75% of the time.** They don't see the need to learn or practice these measures. Lack of safety knowledge and practices causes a danger to self, co-workers, residents and Town of Bennett equipment. They may need to attend numerous safety trainings and consistently practice safety procedures to meet minimum required expectations. They have had at least two work incidents that were avoidable in the past 12 months.

2. The employee **has an idea** of workplace responsibilities, safety and expectations but only **practices proper safety measures roughly 75% of the time.** They understand basic safety measures but fail to apply them consistently or request them of others when they notice unsafe practices. Their lack of safety knowledge and practices may

cause a danger to self, co-workers, residents and Town of Bennett equipment. They have had at least one work incident that was avoidable in the past 12 months.

3. The employee **understands and works with proper safety measures 85% of the time** and also assists others with these skills when needed. They seek help from their supervisor if they do not understand safety measures. They have had no avoidable work related incidents but may have had one unavoidable accident in the last 12 months.

4. The employee **understands and works with proper safety measures and expectations 90% of the time**. They almost always practice proper safety and give suggestions and ideas for better techniques. They consistently hold others accountable. They have had no avoidable work related incidents but may have had one unavoidable accident in the last 12 months.

5. The employee **understands and works with proper safety measures and expectations 100% of the time** within the organization and always practices those safety techniques. They are proficient in safety regulations and can successfully train and hold others accountable to a perfect safety standard. They have had no avoidable work related incidents nor any unavoidable accidents in the last 12 months.

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Safety Comment: \***

**Purpose Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **rarely knows their place or purpose (roughly 65% of the time) within the organization**. They do not understand the expectations associated with their job. They are often doing work unrelated to their job description and position.

2. The employee **sometimes knows their place or purpose (roughly 75% of the time) within the organization**. They have the tools to meet the minimum standard of their job and feel content with where they are.

3. The employee **knows their place and purpose (roughly 80% of the time) within the organization**. They understand they are a team contributor and clearly understand how their role specifically fit into the team's goals, and especially the Town's long-term vision, they are more fulfilled with knowing their purpose and it reflects in their work. As a purpose-driven employee, they positively impact results and increase productivity levels for themselves and the team. They always ask their supervisor if they need help or realignment of their purpose.

4. The employee **knows their place, purpose and role (roughly 90% of the time) and are interested in more ways to grow in the position and within the organization.** They actively look to better their position and enhance performance for the benefit of everyone involved.

5. The employee **has no doubt about their place and purpose in the organization (roughly 100% of the time). They understand what they are doing, why they are doing it and feel confident about their skills.** Their confidence in their role is reflected by the work they produce and the entire team understands their purpose in the organization.

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Purpose Comment: \***

**Quality Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **does not allow enough time for tasks**, which makes them feel overwhelmed and increases the chances of errors. Their supervisor always needs to spend additional time reviewing their work. They are reluctant or defensive when their supervisor provides feedback. Ultimately, they cannot be relied on for accurate work due to the **repetitive low work quality**.

2. The employee **waits to complete tasks** because other things are more important. Their supervisor needs to often check their work for quality. They complete tasks but **often have to redo their work**. They would like to learn and develop ways of getting better.

3. The employee **completes tasks on time and at minimal level** without any extra effort. They are content with the status quo and are happy completing tasks specific to their work duties and to the standard expected. Their **work is consistent** enough it does not have to be routinely checked by their supervisor.

4. The employee **completes tasks on time with an added element of thought and research**. They check with colleagues for information and touch base with their supervisor to make sure expectations are clear. They are receptive to feedback and always want to learn better ways to do things. Their **work is accurate, neat and thorough** and rarely needs to be reviewed by their supervisor.

5. The employee completes **assigned tasks on time or ahead of schedule with little to no errors**. They often exceed expectations in the work they produce. They are consistently relied upon as a quality resource. They actively work with their supervisor and co-workers to ensure their **work is accurate and thorough**.

☐ 1



- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

Quality Comment: \*

Initiative/Problem Solving Score: \*

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee's solutions to problems usually end up generating additional problems. They **consistently overlook or underestimate problems** until they've become major issues. The employee quickly makes decisions before thoughtful analysis or supervisor discussions. They do not take any initiative and **always wait for their supervisor to provide direction** when problems arise. They **almost never take responsibility** for problems that arise.

2. The employee **can identify problems but often struggles thinking outside the box** to solve those problems or asking for help before the issue has become a bigger problem. They only take initiative on tasks they are comfortable with but strive to be helpful when asked. Though they can identify mistakes or problems when they arise, they often **do not understand** the implications around their actions or mistakes.

3. The employee is **present and engaged at work** and on their assigned tasks but **doesn't seek out additional responsibilities**. They often deal with mistakes on their own but find it difficult to ask for help on large problems. They willing take on new tasks but only when they are specifically assigned those tasks.

4. The employee is **present and engaged** at work and shows **interest in development and taking on more job responsibilities**. They can be relied on to problem solve their way through difficult situations but are not afraid to ask for help or feedback when needed. They offer assistance when a co-worker needs helps and will **follow-through on their assigned tasks**.

5. The employee **shows innovation** in their solutions to problems. They always take every alternative into account when making a decision and seek to know all of the information before jumping into something. Their co-workers regularly come to them to obtain their input on issues. Their problem solving **requires minimal supervision** and they can be relied on to make **effective decisions in a crisis situation**.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

Initiative/Problem Solving Comment: \*

**Relationship Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee is **not cooperative with staff members** and frequently criticizes others. They display **excessive negativity** and do not find value in building relationships with co-workers. The employee often gossips and is not willing to resolve issues directly.
2. The employee is **cordial to co-workers** but **does not actively build professional relationships** and support teammates. They struggle to make connections and often avoid interaction or engagement at work. The employee occasionally gossips but also occasionally tries to resolve issues.
3. The employee **generally connects with most co-workers** and has two to three good relationships with co-workers. They engage in events that help foster relationships and are willing to work on resolving conflict and issues when they arise.
4. The employee **connects with co-workers** and has established genuine relationships with many of their teammates. They exhibit kindness and professionalism toward all they encounter and try to act in a way that avoids conflict. When issues do arise, they actively try to solve those concerns.
5. The employee **actively connects with all their co-workers** and has successfully build relationships with everyone on the team. They treat all their co-workers with respect and refuse to participate in gossip. The employee diligently strives to build and maintain relationships both professionally and personally. They are the first to try and resolve concerns when they arise and take accountability for their actions.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Relationship Comment: \***

**Communication Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **struggles** to listen to directions and typically **does not understand** information being communicated to them. They **fail to listen** are withdrawn and uncommunicative. They **cannot express ideas, concepts and information in a clear**

**and concise way.** They almost never participate in routine work communication and often avoid forms of communication, including emails, meetings and phone calls.

2. The employee sometimes **has difficulty understanding** ideas, thoughts and information being passed to them. They ask questions to get clarification but often **don't listen to the answers and feedback.** Their internal and external communication is lacking. They **try to communicate and express their thoughts and ideas effectively but sometimes fall short.** They would like to find ways to improve their communication skills.

3. The employee **communicates successfully both internally and externally.** They are receptive to new information and successfully receive it from others. They understand the ideas, thoughts and information being communicated to them specifically about their job. They ask questions when they need clarification and respond to phone calls and emails in a timely manner. They are **clear and concise when communicating ideas and information to others.**

4. The employee **communicates clearly and effectively at all levels,** and produces easily understandable reports and presentations. They effectively deal with others, both internally and externally and respect confidentiality. They provide timely feedback and follow up and manage expectations appropriately. They receive information and answer questions when told or asked. For the most part, they **can clearly express what needs to be accomplished.**

5. The employee can **clearly communicate information, thoughts and ideas** to others and can identify when people are not understanding. They work to modify their communication style to match the communication style of the person they are speaking with. They engage in active listening and support productive conversations for the work environment. **The employee creates an environment where coworkers feel comfortable communicating with them.** They go above and beyond to return phone calls and emails in an expedient way.

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Communication Comment: \***

**Ambassadorship Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee has received **numerous complaints associated with their customer service.** They assume the worst about the organization when speaking with critics and are not a good ambassador for the Town. They are resentful and struggle to make connections with residents and community partners.

2. The employee **struggles with their customer service** but is willing to learn and get better. They are sometimes uncomfortable being a Town ambassador and have conflicting emotions about criticism from residents. Though they are willing to engage in customer service, they seek out and prefer work situations where this isn't necessary.

3. The employee **practices efficient customer service** and is not afraid of being an ambassador for the Town. They are professional when performing their job duties and support the direction of the organization, keep concerns internal and know when and where to refer matters or questions of residents.

4. The employee **actively practices good customer service** and they enjoy their role as an ambassador for the Town. They actively promote positivity and understanding and their customer service is noticeably consistent. They remain well informed on issues but also know when and where to refer matters or questions of residents.

5. The employee **always practices excellent customer service** and is an example of a Town ambassador. They are courteous, reliable and level-headed in your daily interactions. They defend the Town to critics but also actively listen to frustrations or concerns in order to determine if a genuine problem exists. They are often praised by others for their customer service.

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Ambassadorship Comment: \***

**Humility Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **rarely assists** their coworkers and is reluctant to share their expertise. They have a hard time accepting criticism or taking ownership of mistakes. When a mistake is caught, they **do not proactively try and fix the issue and will provide excuses**.

2. The employee tries to balance achieving what they want and helping others, but often find themselves falling short. They know they need to improve but aren't sure how or where to begin. They **sometimes accept criticism or take ownership of their mistakes but can also get defensive** when mistakes are brought to their attention.

3. The employee **generally takes ownership of their mistakes**. They are willing to help their coworkers and share their expertise and knowledge. They offer and accept apologies with ease and are open to criticism. They acknowledge their mistakes, offer solutions for them and will work to ensure systems are put in place to prevent them again.

4. The employee **is always willing to take responsibility for their mistakes**. When issues arise with their work, they actively make strides to correct the issue and are able to use the incident as a learning tool. They always offer assistance to their coworkers and support them when they've also made mistakes.

5. The employee is **confident** in their abilities but knows there is always **new areas of learning and growth**. When they face a difficult situation, they have the ability to turn it into a positive learning tool and help others learn from the experience too. They **assist in all areas of the organization** regardless of title or job responsibility.

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Humility Comment: \***

**Employee Development Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **does not participate or show interest in employee development**, including mandatory development opportunities. They have a poor attitude toward development opportunities at work and do not see the benefit in growth. When participating in development or learning they are often found sitting in the back, not paying attention to the material and are **actively disengaged**.

2. The employee **is neutral about development opportunities** that come their way and struggles to see them as a valuable use of time. If training is specific to their position, they participate in it but sometimes with complaint. Learning and development are usually established by their supervisor and they do not seek out additional development opportunities. When participating in development or learning they get **distracted and do not engage** during the majority of the session.

3. The employee **actively participates** in learning and development opportunities associated with their job. They identify areas for development and improvement and report feedback to their supervisor to discuss the opportunities. When participating in development or learning they are **engaged** during the majority of the session, **present and prepared to learn**.

4. The employee **enjoys learning and development** opportunities and always **approaches these situations with a good attitude**. They also seek out relevant work scenarios to fully implement what they have learned at different conferences or classes. They share what they have learned with their co-workers in a constructive way that is beneficial for everyone. When participating in development or learning they are **fully engaged** during the majority of the session, **present and prepared to learn**.

5. The employee **takes great pleasure** in learning and development opportunities and actively encourages others to participate as well. They seek out numerous ways to grow professionally. Due in part to their participation in these opportunities, their growth, job satisfaction and drive is contagious to others around them. They always **showcase their learning** so others can learn as well. When participating in development or learning they are **fully engaged** during all of the session, up front, **present and prepared to learn**.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Employee Development Comment: \***

## Open Answers

### Performance Review Questions

#### **Plus It \***

Please use this comment box to describe anything additional that you would like recognized in your review.

#### **Start \***

Name one thing you want to start with your job and why.

#### **Continue \***

Name one thing you want to continue with your job and why.

#### **Stop or Improve \***

Name one thing you want to stop or improve with your job and why.

**Learning and development plan \***

What do you plan for your learning and development with the Town in the next year?

**New Objective 1 \***

Objectives should be qualitative and have a due date. For example: "Complete 9 of 11 months of reconciliation (June 2022 though April 2023) by the 15th of the following month by 4/30/2023."

**New Objective 2 \***

Objectives should be qualitative and have a due date. For example: "Complete 9 of 11 months of reconciliation (June 2022 though April 2023) by the 15th of the following month by 4/30/2023."

**New Objective 3 \***

Objectives should be qualitative and have a due date. For example: "Complete 9 of 11 months of reconciliation (June 2022 though April 2023) by the 15th of the following month by 4/30/2023."

**New Objective 4 \***

Objectives should be qualitative and have a due date. For example: "Complete 9 of 11 months of reconciliation (June 2022 though April 2023) by the 15th of the following month by 4/30/2023."

**New Objective 5**

Objectives should be qualitative and have a due date. For example: "Complete 9 of 11 months of reconciliation (June 2022 though April 2023) by the 15th of the following month by 4/30/2023."

☐ Send me a copy of my responses

Submit

# Performance Review - Supervisor

Employee Name/Supervisor Name: \*

## Objective Review Section

Using the scale provided, please rate the level of completion for each objective from 1 to 5.

1. The employee's primary performance of the objective **did not meet** the required expectations of quality of work, efficiency, completeness and timeliness. Performance was consistently and significantly **below expectations** and the employee did not demonstrate any progress toward the objective. Work on this objective **required supervisor intervention** to meet the performance standards. Employee's performance may require a **performance improvement plan**.

2. The employee's primary performance of the objective **only partially met** the required expectations of quality of work, efficiency, completeness and timeliness. The employee demonstrated marginal progress toward the objective but did not complete the primary expectations. Work on this objective required **substantial supervisor oversight** to meet the performance standards.

3. The employee's primary performance of the objective met the required expectations of quality of work, efficiency, completeness and timeliness. The employee **required minimal supervisor support** to meet performance standards.

4. The employee's primary performance of the objective **exceeded** the required expectations of quality of work, efficiency, completeness and timeliness. The employee demonstrated creativity in their work and applied new skills when applicable. They required **little to no supervisor support** to meet performance standards.

5. The employee's primary performance of the objective **exceptionally exceeded** the required expectations of quality of work, efficiency, completeness and timeliness. The employee sustained high performance and exhibited behaviors that had a substantial impact on the organization and objective outcome. They demonstrated an exceptional level of achievement and commitment in terms of time management, technical skills, knowledge, ingenuity, creativity and initiative. Their work showed a mastery in responsibility, delegation, wayposting and timeliness. They required no supervisor support to meet performance standards.



**Select Score of Objective 1: \***

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Comments for Objective 1: \***

**Select Score of Objective 2: \***

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Comments for Objective 2: \***

**Select Score of Objective 3: \***

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Comments for Objective 3: \***

**Select Score of Objective 4: \***

- ☐ 1
- ☐ 2
- ☐ 3

☐ 4

☐ 5

**Comments for Objective 4: \***

**Select Score of Objective 5:**

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Comments for Objective 5:**

**Select Score of Objective 6**

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Comments for Objective 6**

**Select Score of Objective 7**

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Comments for Objective 7**

Select Score of Objective 8

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

Comments for Objective 8

Select Score of Objective 9

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

Comments for Objective 9

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## Town Core Value Section

Using the scale provided, please rate yourself or your employee on the specific Town Core Value from 1 to 5.

1. The employee has shown **little to no commitment** to the Town's core value. Their behavior was consistently and significantly **below expectations** in demonstrating the core value in their work performance. The employee has not demonstrated progress, understanding or desire to change performance in relation to core value. They **required supervisor intervention** to meet the core value expectations and may be placed on a **performance improvement plan**.

2. The employee has shown **minimal commitment** to the Town's core value. They demonstrated only a slight understanding and marginal progress toward the core value but had incidents that did not meet the expectations throughout the year. The employee required **substantial supervisor oversight** to meet the core value expectations.

3. The employee has **met expectations regarding commitment** to the Town's core value. They required **minimal supervisor oversight** to meet the core value expectation.

4. The employee has shown a **definitive commitment** to the Town's core value. They demonstrated complete understanding and willingness to grow in the core value and sustained high performance and exhibited behaviors that had a substantial impact on the organization. They required **little to no supervisor support** to meet the core value expectation.

5. The employee has shown **exceptional commitment** to the Town's core value. They demonstrated an exceptional level of performance in terms of always exhibiting the behaviors required for the core value and were recognized for **mastery in this core value**, setting a new standard for the organization. The employee demonstrated a strong willingness to lead and be an example of core value. The employee required **no supervisor support** to meet the core value expectation.

**Commitment Score: \***

Loyalty to each other. Make a choice to be here. Be present and involved.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Integrity Score: \***

Do the right thing for Bennett, even when no one is watching. Be open and honest.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Teamwork Score: \***

Supporting each other - having a good and positive attitude! Everyone participates. Respect and embrace everyone. No job is too good for anyone!

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Service Orientation Score: \***

Serving Bennett first. Being compassionate. Just keep smiling.

- ☐ 1
- ☐ 2
- ☐ 3

☐ 4

☐ 5

**Vision Score: \***

Being able to identify the common goal and your role in the goal. Ability to embrace change.

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Core Values Comment: \***

Please add any comments regarding the above core value scores.

## Performance Section

Please use the 1-5 scale to rate the overall performance of the employee. 1 being low performance and 5 being outstanding performance.

**Attendance and Meetings Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **missed or was late to 50% of the mandatory All Hands Meetings. They attend the meetings and events they are required to be at some of the time.** They do not see the importance of attending these meetings and events and when attending they are mostly distracted, using phones, talking to co-workers, doodling or not being active participants in the meeting. They are often **late to work and meetings, ignore calendar invites, prefer to keep to their own schedule and do a poor job informing others of their availability.** They consistently make excuses for their poor attendance.

2. The employee **attended less than 80% of the mandatory All Hands Meetings. They attend the meetings and events they are required to be at most of the time but often have unexcused absences and are late.** They often don't understand the expectations of attending these meetings and events and seem to prioritize other meetings and work over them. When attending they are sometimes distracted, using phones, talking to co-workers, doodling or not being active participants in the meeting. They are **sometimes unaware of commitments they need to attend and do not actively participate.** They struggle with scheduling and informing others of their commitments.

3. The employee **attended or was excused from over 90% of the mandatory All Hands Meetings. They almost always show up to work on time, often attend the meetings**

**and events they are required to be at and are usually on time for meetings.** They understand the importance of the meetings and make an intentional effort to participate. They mostly maintain good focus, participation and engagement in the meeting and make meetings fun, engaging and enjoyable. They have a good grasp of scheduling and can be relied on to communicate about their attendance.

4. The employee **attended or was excused from over 95% of the mandatory All Hands Meetings. They arrive on time to work and meetings, attend meetings and events they are required to be at and are engaged throughout the day.** They look forward to the opportunity to meet with colleagues and enjoy this time to contribute to the team and work culture. They maintain good focus, participation and engagement in the meeting. They make meetings fun, engaging and enjoyable. If they **missed a meeting, they received approval and collected information about what they missed.** They routinely monitor their calendar and are reliable in their attendance.

5. The employee **attended or was excused from 100% of the mandatory All Hands Meetings. They arrive to work and meetings early, attend meetings and events they are required to be at and communicate absences to all involved parties when they can't attend.** They communicate their schedule with others clearly and are energized by the work they are doing and enjoy their job. They have a good attitude about mandatory functions and fully understand how they relate to their position. They understand that their contribution before, during and after these meetings benefits the entire organization. They often **have suggestions on meeting agenda items, follow-up and are a role model for participation.** If an issue with attendance arises they always successfully communicate that to your supervisor.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Attendance and Meetings Comment: \***

**Safety Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee works without **proper safety measures and precautions 75% of the time.** They don't see the need to learn or practice these measures. Lack of safety knowledge and practices causes a danger to self, co-workers, residents and Town of Bennett equipment. They may need to attend numerous safety trainings and consistently practice safety procedures to meet minimum required expectations. They have had at least two work incidents that were avoidable in the past 12 months.

2. The employee **has an idea** of workplace responsibilities, safety and expectations but only **practices proper safety measures roughly 75% of the time.** They understand basic safety measures but fail to apply them consistently or request them of others when they notice unsafe practices. Their lack of safety knowledge and practices may

cause a danger to self, co-workers, residents and Town of Bennett equipment. They have had at least one work incident that was avoidable in the past 12 months.

3. The employee **understands and works with proper safety measures 85% of the time** and also assists others with these skills when needed. They seek help from their supervisor if they do not understand safety measures. They have had no avoidable work related incidents but may have had one unavoidable accident in the last 12 months.

4. The employee **understands and works with proper safety measures and expectations 90% of the time**. They almost always practice proper safety and give suggestions and ideas for better techniques. They consistently hold others accountable. They have had no avoidable work related incidents but may have had one unavoidable accident in the last 12 months.

5. The employee **understands and works with proper safety measures and expectations 100% of the time** within the organization and always practices those safety techniques. They are proficient in safety regulations and can successfully train and hold others accountable to a perfect safety standard. They have had no avoidable work related incidents nor any unavoidable accidents in the last 12 months.

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Safety Comment: \***

**Purpose Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **rarely knows their place or purpose (roughly 65% of the time) within the organization**. They do not understand the expectations associated with their job. They are often doing work unrelated to their job description and position.

2. The employee **sometimes knows their place or purpose (roughly 75% of the time) within the organization**. They have the tools to meet the minimum standard of their job and feel content with where they are.

3. The employee **knows their place and purpose (roughly 80% of the time) within the organization**. They understand they are a team contributor and clearly understand how their role specifically fit into the team's goals, and especially the Town's long-term vision, they are more fulfilled with knowing their purpose and it reflects in their work. As a purpose-driven employee, they positively impact results and increase productivity levels for themselves and the team. They always ask their supervisor if they need help or realignment of their purpose.

4. The employee **knows their place, purpose and role (roughly 90% of the time) and are interested in more ways to grow in the position and within the organization.** They actively look to better their position and enhance performance for the benefit of everyone involved.

5. The employee **has no doubt about their place and purpose in the organization (roughly 100% of the time). They understand what they are doing, why they are doing it and feel confident about their skills.** Their confidence in their role is reflected by the work they produce and the entire team understands their purpose in the organization.

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Purpose Comment: \***

**Quality Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **does not allow enough time for tasks**, which makes them feel overwhelmed and increases the chances of errors. Their supervisor always needs to spend additional time reviewing their work. They are reluctant or defensive when their supervisor provides feedback. Ultimately, they cannot be relied on for accurate work due to the **repetitive low work quality**.

2. The employee **waits to complete tasks** because other things are more important. Their supervisor needs to often check their work for quality. They complete tasks but **often have to redo their work**. They would like to learn and develop ways of getting better.

3. The employee **completes tasks on time and at minimal level** without any extra effort. They are content with the status quo and are happy completing tasks specific to their work duties and to the standard expected. Their **work is consistent** enough it does not have to be routinely checked by their supervisor.

4. The employee **completes tasks on time with an added element of thought and research**. They check with colleagues for information and touch base with their supervisor to make sure expectations are clear. They are receptive to feedback and always want to learn better ways to do things. Their **work is accurate, neat and thorough** and rarely needs to be reviewed by their supervisor.

5. The employee completes **assigned tasks on time or ahead of schedule with little to no errors**. They often exceed expectations in the work they produce. They are consistently relied upon as a quality resource. They actively work with their supervisor and co-workers to ensure their **work is accurate and thorough**.

☐ 1



- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

Quality Comment: \*

Initiative/Problem Solving Score: \*

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee's solutions to problems usually end up generating additional problems. They **consistently overlook or underestimate problems** until they've become major issues. The employee quickly makes decisions before thoughtful analysis or supervisor discussions. They do not take any initiative and **always wait for their supervisor to provide direction** when problems arise. They **almost never take responsibility** for problems that arise.

2. The employee **can identify problems but often struggles thinking outside the box** to solve those problems or asking for help before the issue has become a bigger problem. They only take initiative on tasks they are comfortable with but strive to be helpful when asked. Though they can identify mistakes or problems when they arise, they often **do not understand** the implications around their actions or mistakes.

3. The employee is **present and engaged** at work and on their assigned tasks but **doesn't seek out additional responsibilities**. They often deal with mistakes on their own but find it difficult to ask for help on large problems. They willing take on new tasks but only when they are specifically assigned those tasks.

4. The employee is **present and engaged** at work and shows **interest in development and taking on more job responsibilities**. They can be relied on to problem solve their way through difficult situations but are not afraid to ask for help or feedback when needed. They offer assistance when a co-worker needs helps and will **follow-through on their assigned tasks**.

5. The employee **shows innovation** in their solutions to problems. They always take every alternative into account when making a decision and seek to know all of the information before jumping into something. Their co-workers regularly come to them to obtain their input on issues. Their problem solving **requires minimal supervision** and they can be relied on to make **effective decisions in a crisis situation**.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Relationship Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee is **not cooperative with staff members** and frequently criticizes others. They display **excessive negativity** and do not find value in building relationships with co-workers. The employee often gossips and is not willing to resolve issues directly.
2. The employee is **cordial to co-workers** but **does not actively build professional relationships** and support teammates. They struggle to make connections and often avoid interaction or engagement at work. The employee occasionally gossips but also occasionally tries to resolve issues.
3. The employee **generally connects with most co-workers** and has two to three good relationships with co-workers. They engage in events that help foster relationships and are willing to work on resolving conflict and issues when they arise.
4. The employee **connects with co-workers** and has established genuine relationships with many of their teammates. They exhibit kindness and professionalism toward all they encounter and try to act in a way that avoids conflict. When issues do arise, they actively try to solve those concerns.
5. The employee **actively connects with all their co-workers** and has successfully build relationships with everyone on the team. They treat all their co-workers with respect and refuse to participate in gossip. The employee diligently strives to build and maintain relationships both professionally and personally. They are the first to try and resolve concerns when they arise and take accountability for their actions.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Relationship Comment: \***

**Communication Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **struggles** to listen to directions and typically **does not understand** information being communicated to them. They **fail to listen** are withdrawn and uncommunicative. They **cannot express ideas, concepts and information in a clear**

**and concise way.** They almost never participate in routine work communication and often avoid forms of communication, including emails, meetings and phone calls.

2. The employee sometimes **has difficulty understanding** ideas, thoughts and information being passed to them. They ask questions to get clarification but often **don't listen to the answers and feedback.** Their internal and external communication is lacking. They **try to communicate and express their thoughts and ideas effectively but sometimes fall short.** They would like to find ways to improve their communication skills.

3. The employee **communicates successfully both internally and externally.** They are receptive to new information and successfully receive it from others. They understand the ideas, thoughts and information being communicated to them specifically about their job. They ask questions when they need clarification and respond to phone calls and emails in a timely manner. They are **clear and concise when communicating ideas and information to others.**

4. The employee **communicates clearly and effectively at all levels,** and produces easily understandable reports and presentations. They effectively deal with others, both internally and externally and respect confidentiality. They provide timely feedback and follow up and manage expectations appropriately. They receive information and answer questions when told or asked. For the most part, they **can clearly express what needs to be accomplished.**

5. The employee can **clearly communicate information, thoughts and ideas** to others and can identify when people are not understanding. They work to modify their communication style to match the communication style of the person they are speaking with. They engage in active listening and support productive conversations for the work environment. **The employee creates an environment where coworkers feel comfortable communicating with them.** They go above and beyond to return phone calls and emails in an expedient way.

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Communication Comment:** \*

**Ambassadorship Score:** \*

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee has received **numerous complaints associated with their customer service.** They assume the worst about the organization when speaking with critics and are not a good ambassador for the Town. They are resentful and struggle to make connections with residents and community partners.

2. The employee **struggles with their customer service** but is willing to learn and get better. They are sometimes uncomfortable being a Town ambassador and have conflicting emotions about criticism from residents. Though they are willing to engage in customer service, they seek out and prefer work situations where this isn't necessary.

3. The employee **practices efficient customer service** and is not afraid of being an ambassador for the Town. They are professional when performing their job duties and support the direction of the organization, keep concerns internal and know when and where to refer matters or questions of residents.

4. The employee **actively practices good customer service** and they enjoy their role as an ambassador for the Town. They actively promote positivity and understanding and their customer service is noticeably consistent. They remain well informed on issues but also know when and where to refer matters or questions of residents.

5. The employee **always practices excellent customer service** and is an example of a Town ambassador. They are courteous, reliable and level-headed in your daily interactions. They defend the Town to critics but also actively listen to frustrations or concerns in order to determine if a genuine problem exists. They are often praised by others for their customer service.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Ambassadorship Comment: \***

**Humility Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **rarely assists** their coworkers and it reluctant to share their expertise. They have a hard time accepting criticism or taking ownership of mistakes. When a mistake is caught, they **do not proactively try and fix the issue and will provide excuses**.

2. The employee tries to balance achieving what they want and helping others, but often find themselves falling short. They know they need to improve but aren't sure how or where to begin. They **sometimes accept criticism or take ownership of their mistakes** but can also get defensive when mistakes are brought to their attention.

3. The employee **generally takes ownership of their mistakes**. They are willing to help their coworkers and share their expertise and knowledge. They offer and accept apologies with ease and are open to criticism. They acknowledge their mistakes, offer solutions for them and will work to ensure systems are put in place to prevent them again.

4. The employee is **always willing to take responsibility for their mistakes**. When issues arise with their work, they actively make strides to correct the issue and are able to use the incident as a learning tool. They always offer assistance to their coworkers and support them when they've also made mistakes.

5. The employee is **confident** in their abilities but knows there is always **new areas of learning and growth**. When they face a difficult situation, they have the ability to turn it into a positive learning tool and help others learn from the experience too. They **assist in all areas of the organization** regardless of title or job responsibility.

☐ 1

☐ 2

☐ 3

☐ 4

☐ 5

**Humility Comment: \***

**Employee Development Score: \***

Using the scale provided, please rate yourself or your employee on the following characteristic from 1 to 5.

1. The employee **does not participate or show interest in employee development**, including mandatory development opportunities. They have a poor attitude toward development opportunities at work and do not see the benefit in growth. When participating in development or learning they are often found sitting in the back, not paying attention to the material and are **actively disengaged**.

2. The employee is **neutral about development opportunities** that come their way and struggles to see them as a valuable use of time. If training is specific to their position, they participate in it but sometimes with complaint. Learning and development are usually established by their supervisor and they do not seek out additional development opportunities. When participating in development or learning they get **distracted and do not engage** during the majority of the session.

3. The employee **actively participates** in learning and development opportunities associated with their job. They identify areas for development and improvement and report feedback to their supervisor to discuss the opportunities. When participating in development or learning they are **engaged** during the majority of the session, **present and prepared to learn**.

4. The employee **enjoys learning and development opportunities** and always **approaches these situations with a good attitude**. They also seek out relevant work scenarios to fully implement what they have learned at different conferences or classes. They share what they have learned with their co-workers in a constructive way that is beneficial for everyone. When participating in development or learning they are **fully engaged** during the majority of the session, **present and prepared to learn**.

5. The employee **takes great pleasure** in learning and development opportunities and actively encourages others to participate as well. They seek out numerous ways to

grow professionally. Due in part to their participation in these opportunities, their growth, job satisfaction and drive is contagious to others around them. They always **showcase their learning** so others can learn as well. When participating in development or learning they are **fully engaged** during all of the session, up front, **present and prepared to learn**.

- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5

**Employee Development Comment: \***

## Open Answers

### Performance Review Questions

**Plus It \***

Please use this comment box to describe anything additional that you would like recognized in the employee's review.

**Start \***

Please comment that you agree or revise employee comment.

**Continue \***

Please comment that you agree or revise employee comment.

**Stop or Improve \***

Please comment that you agree or revise employee comment.

**Learning and development plan \***

Please comment that you agree or revise employee comments.

**New Objective 1 \***

Please comment that you agree or revise the employee's objective. Objectives should be qualitative and have a due date. For example: "Complete 9 of 11 months of reconciliation (June 2022 though April 2023) by the 15th of the following month by 4/30/2023."

**New Objective 2 \***

Please comment that you agree or revise the employee's objective. Objectives should be qualitative and have a due date. For example: "Complete 9 of 11 months of reconciliation (June 2022 though April 2023) by the 15th of the following month by 4/30/2023."

**New Objective 3 \***

Please comment that you agree or revise the employee's objective. Objectives should be qualitative and have a due date. For example: "Complete 9 of 11 months of reconciliation (June 2022 though April 2023) by the 15th of the following month by 4/30/2023."

**New Objective 4 \***

Please comment that you agree or revise the employee's objective. Objectives should be qualitative and have a due date. For example: "Complete 9 of 11 months of reconciliation (June 2022 though April 2023) by the 15th of the following month by 4/30/2023."

**New Objective 5**

Please comment that you agree or revise the employee's objective. Objectives should be qualitative and have a due date. For example: "Complete 9 of 11 months of reconciliation (June 2022 though April 2023) by the 15th of the following month by 4/30/2023."

☐ Send me a copy of my responses

# GLOSSARY





## GLOSSARY

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### **Account**

A fiscal and accounting entity with a self-balancing set of general ledger codes in which cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, are recorded and segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. For reporting purposes, the state identifies major accounts, and administratively combines all remaining accounts into roll-up funds. Most accounts are set up in state law to isolate specific activities.

### **Account code or number**

The three-character alpha/numeric code assigned by OFM to identify each account.

### **Accrual basis**

The basis of accounting whereby revenues are recognized when they are earned and measurable regardless of when collected, and expenses are recorded on a matching basis when incurred. All proprietary and fiduciary funds use the accrual basis of accounting.

### **Accrued expenditures**

Expenditures that meet the appropriate recognition criteria of the account type involved but have not been paid. Accrued expenditures are expected to be paid in a subsequent accounting period.

### **Accrued liabilities**

Liabilities reflecting the obligation to pay for goods or services that have been incurred or received but not paid for by the end of the accounting period. Accrued liabilities related to refunds of revenue are offset to the revenue originally recorded.

### **Accrued revenues**

Revenues that meet the appropriate recognition criteria of the fund type involved, but are not realized until a subsequent accounting period. Also refers to Accrual Basis and Modified Accrual Basis.

### **Acquisition**

This type of project includes the acquisition of land, structures, and buildings. These are fixed assets that have no relationship to the addition or improvement to, or the repair or replacement of, existing fixed assets. Examples of an acquisition are purchase of a tract of land or purchase of a building.

### **Activity**

An activity is something an organization does to accomplish its goals and objectives. An activity consumes resources and produces a product, service or result. One way to define activities is to consider how agency employees describe their jobs. What do you do? For whom? Why is it valuable? For the Activity Inventory, an agency's work should be broken down into its discrete functions or services.

### **Addendum**

A written or graphic instrument issued by the architect before execution of the construction contract that modifies or interprets the bidding documents by additions, deletions, clarifications, or corrections.

### **Additional services**

Professional services that may, if authorized or confirmed in writing by the agency/institution, be rendered by the architect or other consultants in addition to the basic services identified in the owner-architect agreement. See Form C-100 (2014) Sections B3 and B4.

**Additive alternate bid**

An amount stated in the bid to be added to the amount of the base bid if the corresponding change in work, as described in the bidding documents, is accepted.

**Agency Budget System (ABS)**

ABS is the state's new software solution system that allows agencies to develop, share and electronically submit their biennial and supplemental budget requests. ABS supports multiple budget versions to assist agencies in developing operating and transportation budget requests. ABS was launched June 11, 2018, and replaced the aging Budget Development System (BDS).

**Allocation**

Spending authority assigned to an agency from a lump-sum appropriation that is designated for expenditure by specific governmental units and/or for specific purposes, activities, or objects. For example, the Legislature may provide a lump-sum appropriation to OFM for allocation to agencies on an as-needed basis, or according to specified criteria.

**Allotment**

An agency's plan of estimated expenditures, revenues, cash disbursements, and cash receipts for each month of the biennium.

**Alternate financing**

Proposals that cover a wide range of financial contracts that call for the development or use of space by state agencies through a contractual arrangement with a developer or financing entity. The sale of debt obligations, Certificates of Participation (COPs) through the State Treasurer may be involved, or financing may be offered by a private developer. Title to the property involved may transfer to the state either upon exercise of an option or at the termination of the contract.

**Alternative analysis**

Involves identifying different ways of meeting the functional requirements of the program including various construction solutions to a problem or whether to lease, buy, build, or use some other financing techniques. This requires using approaches such as cost-benefit or life-cycle costing analysis to determine comparable costs of alternatives.

**Alternative public works**

Refers to public works processes authorized under RCW 39.10 and includes General Contractor/Construction Manager (GC/CM) and Design-Build. To use these procedures, the project must meet the criteria (including project size) stipulated in RCW 39.10.

**Appropriation**

A legal authorization to make expenditures and incur obligations for specific purposes from a specific account over a specific time period. Appropriations typically limit expenditures to a specific amount and purpose within a fiscal year or biennial timeframe. Only the Legislature can make appropriations in Washington State.

**Architect/engineer (A/E)**

A party to a contract to provide professional architectural and/or engineering design services to an agency or institution.

**Artwork allowance**

The cost of artwork for original construction of any building excluding storage sheds, warehouses, or buildings of a temporary nature, as provided in RCW 43.17.200. Universities and colleges must compute artwork allowances on the cost of original construction and on the cost of major renovation or remodeling work exceeding \$200,000, as provided in RCW 28B.10.027.

**Base bid**

An offer to do construction work for payment, the acceptance of which constitutes a contract between the contractor who made the bid (the bidder) and the agency or institution who accepted it exclusive of adjustments for additive alternates. Also known as a proposal or a tender; often called a prime bid when made by a construction company that hopes to become the prime contractor, or a sub-bid when made by a company that hopes to become a subcontractor.

**Basic design services**

Architectural/Engineering (A/E) Basic Design Services consist of those services described in the Guidelines for Determining Architect/Engineer Fees for Public Works Building Projects in Washington State. These design services include normal architectural, structural, mechanical, electrical, and civil engineering services for the project. See Form C-100 (2014) Section B2.

**Biennialization**

Converting expenditures that occurred for only part of a biennium into the amount needed for a full biennium of implementation.

**Biennium**

A two-year fiscal period. The Washington state biennium runs from July 1 of an odd-numbered year to June 30 of the next odd-numbered year.

**Bond**

A debt instrument issued through a formal legal procedure and secured either by the pledge of specific properties or revenues or by the general credit of the state. Examples include bid bond, performance and payment bond. See Form C-100 (2014) Section G.

**Bow wave**

Any additional cost (or savings) that occurs in the future because a budget item in the current biennium is not fully funded or is one-time.

**Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given period of time or purpose and the proposed means of financing them.

**Budget Development System (BDS)**

An enterprise application developed as a tool to assist agencies in building all components of the decision package and submitting operating and transportation budget requests online. The new Agency Budget System (ABS) replaced BDS in June of 2018.

**Budget drivers**

Caseload, economic, or demographic factors that have a significant effect on the state budget. Examples include inflation rate changes and state population changes in certain age groups.

**Budget Evaluation Study Team (BEST) Study**

Review of a project's predesign study by an independent qualified multi-disciplined team using the value engineering methodology.

**Budget notes**

A legislative fiscal staff publication that summarizes the budget passed by the state Legislature. This publication is usually distributed a few months after the end of the legislative session. Budget notes provide guidance but are not legally binding.

**Budgeted accounts**

Accounts that are subject to the appropriation and/or allotment process.

**Capital addition**

An addition expands or extends an existing fixed asset. An example of an addition would be the construction of a new wing for a correctional institution. New construction attached to an existing structure as an extension is an addition. Generally, additions involve alterations within existing buildings to make connections.

**Capital assets**

Tangible or intangible assets held and used in state operations which have a service life of more than one year and meet the state's capitalization policy. Capital assets of the state include land, infrastructure, improvements to land, buildings, leasehold improvements, vehicles, furnishings, equipment, collections, and all other tangible and intangible assets that are used in state operations.

**Capital Budgeting System (CBS)**

An enterprise application that allows development and submittal of agency capital budget requests on line.

**Capital budget and ten-year capital plan**

The long-term financing and expenditure plan for acquisition, construction, or improvement of capital assets such as land and buildings, and for programs that accomplish facility improvements. The capital budget is included in an appropriation bill for a specific biennium; the Ten-Year Capital Plan is proposed by the Governor but not enacted into law.

**Capital outlays**

Expenditures for the acquisition of, addition to, or major repair of fixed assets intended to benefit future periods. In the operating budget, this label typically refers to equipment.

**Carry-forward level**

A projected expenditure level created by calculating the biennialized cost of decisions already recognized in appropriations by the Legislature. These adjustments include workload and service changes directed by the Legislature and deletion of costs considered nonrecurring.

**Cash disbursements**

Cash disbursements are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, or Electronic Fund Transfers (EFTs)) paid by the state during a period regardless of when the related obligations are incurred.

**Cash receipts**

Cash receipts are any moneys (e.g., checks, cash, warrants, credit or debit card amounts, or EFTs) received by the state during a period regardless of when the moneys are earned.

**Certificate of Participation (COP)**

Alternative financing method authorized by the Legislature and administered by the State Treasurer. (COPs for equipment do not require legislative authorization.) A COP typically has a revenue stream to pay the debt service for the capital project.

**Change order**

A written authorization provided to a contractor approving a change from the original plans, specifications, or other contract documents, as well as a change in the cost. With the proper signatures, a change order is considered a legal document.

**Collective bargaining**

A mutual obligation of the state and of employees' exclusive bargaining representatives to meet at reasonable times and bargain in good faith in an effort to reach agreement on wages, hours, and other terms and conditions of employment as defined in RCW 41.80.

**Commissioning and training**

The process for achieving, verifying, and documenting that the performance of a building and its various systems meet design intent together with the owner and occupants operational needs. The process extends through all phases of a project, from initial concept to occupancy and operation, and includes the training of maintenance personnel.

**Compensation impact model (CIM)**

A financial projection model used by the Office of Financial Management (OFM) to estimate the effect on state agency budgets of changes in salaries and benefit costs.

**Construction document phase**

The phase of the A/E's services in which the architect prepares the construction documents from the approved design development documents and assists the agency/institution in preparation of the bidding documents.

**Construction management (CM)**

Involves a contractual arrangement in which an owner employs an agent-consultant called a construction manager to coordinate and manage all of the construction trades. This additional management expertise is usually used on larger, more complex construction projects. However, an owner on a smaller project may retain a construction manager for that person's construction expertise to act as the representative for the owner on the project.

**Constructability review**

The cost for an independent consultant or contractor to determine if a unique or unusual project can physically be built as designed. This is to reduce construction change orders and claims. This review should be conducted at 75 percent completion of the construction documents.

**Consultant**

An independent individual or entity contracting with an agency to perform a professional service or render an opinion or recommendation according to the consultant's methods and without being subject to the control of the agency except as to the result of the work. The agency monitors progress under the contract and authorizes payment.

**Contingency**

The need for cost contingency is generated by a lack of information, at a particular point in time, for the task being estimated. Appropriate contingency amounts are dependent on the degree of risk present and the extent of the technical challenge surrounding the task. The design contingency legitimately covers uncertainties in a project and should be reduced through each phase of the design. Construction contingencies should be limited to 5 percent on new construction and 10 percent on remodeling work. Contingencies should not be considered as opportunities for extra work or to change original budget decisions.

**Contract documents**

The drawings, specifications, conditions, agreement, and other documents prepared by the designer that illustrate and describe the work of the construction contract and the terms and conditions under which it shall be done and paid.

**Contractor**

A person, firm or corporation who or which, in the pursuit of an independent business undertakes to, or offers to undertake, or submits a bid to, construct, alter, repair, add to, subtract from, improve, move, or demolish, for another, any building, excavation or other structure, project, development, or improvement attached to real estate or to do any part thereof.

**Corrective maintenance**

Unscheduled repair or replacement of equipment, systems, or components of facilities that requires immediate action to restore service or repair problems that will interrupt building service or agency activities. This work is normally funded from the operating budget.

**Cost/benefit analysis**

An analysis in which consequences of the investment are measured in or converted to economic terms and qualitative benefits.

**Cost estimate**

The sum established by the agency/institution as available for the entire project, including the construction budget, acquisition costs, furnishings and equipment, compensation for professional services and all contingencies. The cost estimate is used to develop capital project budgets.

**Cost estimating**

An element of basic services in an architect/engineer (A/E) agreement that includes an estimate of construction cost from quantity surveys and unit costs of building elements for the project. Cost estimates shall include the elements of work to complete the project, all costs and fees and taxes necessary to complete the work, plus appropriate construction estimating contingencies to cover unidentified costs necessary to complete the project. Interactive cost estimating is additional work beyond basic services in which additional design alternatives are estimated. Independent cost estimating, if needed, covers cost estimates by an independent third party contracted with the owner and used to validate cost estimates prepared by the A/E.

**Debt limit**

Washington State's legal restriction (RCW 39.42.132) on the amount that can be paid for debt service on bonds, notes, or other borrowed money. The Washington State Constitution (Article 8, Section 1(b)) mandates that payments of principal and interest in any fiscal year cannot exceed 9 percent of the arithmetic mean of general state revenues for the three preceding fiscal years. This debt limit of 9 percent of revenues is to be reduced in downward steps to 8 percent by July 1, 2034.

**Debt service fund**

A fund type established to account for the accumulation of resources for, and the payment of, general long-term obligation principal and interest.

**Dedicated accounts**

Accounts set up by law to receive revenue from a specific source and to be spent for a specific purpose. Deferred maintenance — A backlog of activities that agencies deem necessary to bring facilities into good repair. Deferred maintenance is generally work that is left undone due to the lack of resources or perceived lower priority than projects funded. Failure to perform deferred work may result in the progressive deterioration of the facility condition or performance, and if not addressed, will significantly increase restoration cost. Deferred maintenance backlog reduction plans must be submitted with the capital budget request.

**Design build**

An alternative contracting method of project delivery subject to provisions in RCW 39.10 in which the agency/institution contracts directly with a single entity that is responsible for both design and construction services for a construction project.

**Design/code plan check (ICBO)**

The cost for design document plan check that is performed by the International Conference of Building Officials (ICBO) only when required by local code officials. This requirement should be identified in the permit review process.

**Design development phase**

The phase of the A/E's services in which the consultant prepares the design development documents, from the approved schematic design studies, for submission to the agency/institution for approval.

**Design service contingency**

Includes an allowance for uncertainty in scoping and pricing additional services, covers variability in estimating reimbursables, includes design fees for owner directed changes and includes design fees for changes during construction that are beyond the scope of basic services and are not a result of errors or omissions by the A/E. The total amount for design services contingency ranges from 5 to 10 percent of total consultant services cost depending on the complexity of the project.

**Designer**

A party to a contract to provide professional design services to an owner, often an architect or a professional engineer. Also, one (individual or corporate) who performs the design function in construction, as a package deal, a turnkey project, or a development management project.

**Economic life**

Economic life in the context of cost/benefit analysis refers to the span of years necessary to compare similar costs of operating and maintaining alternative solutions. It may not equate to the time required to fully depreciate the structure. The economic life span should be the same for each alternative for a project. The period of time, extending from the date of installation to the date of retirement for the intended service, over which a prudent owner expects to retain the property in order to obtain a minimum cost.

**Efficiency measure**

A measure that shows the relationship between inputs (dollars or FTEs) to output or outcome.



**Energy life cycle cost analysis (LCCA) review**

As required by RCW 39.35, the Department of Enterprise Services will review the Energy Conservation Report (ELCCA) for a project. The fee for this review shall not exceed \$2,000 unless mutually agreed to.

**Entitlement**

A service or grant that, under state or federal law, must be provided to all eligible applicants.

**Equipment**

Tangible property other than land, buildings, improvements other than buildings, or infrastructure which is used in operations and with a useful life of more than one year. Examples are furnishings, equipment, and software. Equipment may be attached to a structure for purposes of securing the item, but unless it is permanently attached to or an integral part of the building or structure, it is classified as equipment and not buildings.

**ESCO**

An ESCO is an energy service company that contracts with a facility owner or a utility to acquire, design, install, maintain and/or finance energy conservation, cogeneration or renewable energy projects. ESCO's primarily develop, own and operate energy projects with no technical or financial risk to the facility owner or utility. The ESCO can guarantee the energy savings, utility payments, and overall cost of the project.

**Expenditure authority**

Permission for agencies to disburse moneys or accrue liabilities during specific fiscal periods, up to specified amounts, from specific accounts. Authority is provided by the Legislature, through appropriations or inclusion of nonappropriated account moneys in the legislative budget, and by the executive through allocations, approval of unanticipated receipts, or across-the-board spending reductions.

**Expenditure authority code**

The three-character code assigned by OFM to identify each legislative or executive authorization to incur expenditures. Agencies are to use only those expenditure authority codes that have been authorized in writing by OFM. The assigned codes are valid only for the biennium for which they are established.

**Expenditure authority schedule**

A listing prepared by OFM of all dollar appropriations (by agency and account) contained in legislation, along with an assigned code for use in allotment preparation and other accounting requirements.

**Expenditure authority type**

The designator that identifies the nature of the spending authority, such as state, federal, private/local. See SAAM 75.50.10.

**Expenditures**

Decreases in net current financial resources. Expenditures include disbursements and accruals for the current period. Encumbrances are not included.

**Facility improvements**

These include initial construction, punch-list items, retrofits, alterations, remodeling, renewals, tenant improvements, renovations, adaptations and code improvements for a facility.



**Facility**

A building or other structure with at least one wall and a roof.

**Facility preservation**

This is work that improves or restores the operational and service capacity to extend the useful life of a facility but does not significantly affect the programs and services housed within the facility. This work generally differs from ordinary maintenance in the extent and cost of the work undertaken. The distinction between ordinary maintenance and preservation is made for the purpose of segregating these types of projects by funding source, either operating or capital budget.

**Fast track**

A process in which certain portions of the A/E's design services overlap with construction activities in order to expedite the owner's early occupancy of all or a portion of the project.

**Fee**

A fee is a charge, fixed by law, for the benefit of a service or to cover the cost of a regulatory program or the costs of administering a program for which the fee payer benefits. For example, professional license fees which cover the cost of administering and regulating that category of professions are fees. Other charges that are categorized as fees include tolls and tuition. Fees must be authorized in statute. The Legislature may set the rates in statute or authorize a state agency to set rates using administrative procedures.

**Fiscal note**

A statement of the estimated fiscal impact of proposed legislation. This cost estimate is usually developed by the state agencies affected by the bill, and then approved and communicated to the Legislature by the Office of Financial Management.

**Fiscal year**

A 12-month fiscal period used for budget and accounting purposes. The Washington State fiscal year extends from July 1 through the next June 30 and is named for the calendar year in which it ends (e.g., July 1, 2014 - June 30, 2015 is state Fiscal Year 2015). The federal fiscal year runs October 1 through September 30. The city/county fiscal year runs January 1 through December 31.

**Fixed assets**

A fixed, physically attached, and permanent improvement or real property. Fixed assets are normally those that are capitalized.

**Full-time equivalent (FTE)**

As a unit of measure of state employees: refers to the equivalent of one person working full-time for one year (approximately 2,088 hours of paid staff time). Two persons working half-time also count as one FTE. As a unit of measure of students in K-12 or higher education facilities: refers to the equivalent of one student attending class full-time for one school year (based on fixed hours of attendance, depending on grade level).

**Fund**

For state purposes, a fund is referred to as an account. Refer to Account.

**Fund balance**

The excess of the assets of an account over its liabilities and reserves. For governmental funds, fund balance represents the difference between fund assets (beginning balance and estimated revenues for the period) and fund liabilities (including reserves and appropriations for the period).

**Funds**

A term that generally refers to moneys or resources.

**Fund type (Generally Accepted Accounting Principles [GAAP])**

One of 11 classifications into which all individual accounts can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**General contractor**

The general contractor is a contractor whose business operations require the use of more than two unrelated building trades or crafts whose work the contractor shall superintend or do in whole or in part. A general contractor does not include an individual who does all work personally without employees or other specialty contractors as defined in this glossary. The terms general contractor and builder are synonymous.

**General contractor/construction manager (GC/CM)**

A GC/CM is a firm with which an agency or institution has selected and negotiated a guaranteed maximum allowable construction cost for a project. A competitive selection process is used through a formal advertisement and competitive bids to provide services during the design phase that may include life-cycle cost design considerations, value engineering, scheduling, cost estimating, constructability, alternative construction options for cost savings, and sequencing of work. The GC/CM acts as the construction manager and general contractor during the construction phase. The GC/CM process is considered an alternative contracting method and is subject to provisions in RCW 39.10.

**General fund**

A fund established to account for all financial resources and transactions except those required by law to be accounted for in specific dedicated accounts.

**General Fund-State (GF-S)**

Refers to the basic account that receives revenue from Washington's sales, property, business and occupation, and other general taxes and is spent for operations such as public schools, social services, and corrections.

**General fund accounts**

A group of accounts within the state's fund structure. These accounts within the General Fund are a grouping of accounts normally classified as Special Revenue Funds or Capital Projects Funds but which are considered a part of the total General Fund.

**General obligation bonds**

Statewide bond issues whose repayment is guaranteed by the full faith, credit, and taxing power of the state and that are subject to the state's debt limit. General obligations bonds are the traditional form of government debt financing for major construction projects.

**Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standards for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application but also detailed practices and procedures.

**Geotechnical investigation**

The cost to do soils boring, sampling, testing, and prepare recommendations. The soil boring and sampling process, together with associated laboratory tests are necessary to establish subsurface profiles and the relative strengths, compressibility and other characteristics of the various strata encountered within depths likely to have an influence on the design of the project.

**GMAP**

Government Management, Accountability, and Performance was a management initiative focused on improving the results of state government. Agency directors reported in regular meetings with the Governor on the most important management and policy challenges. Reports focused on performance in measurable terms. GMAP was closed out April 24, 2013 to transition to Results Washington.

**Goals**

Broad, high-level, issue-oriented statements of an organization's desired future direction or desired state.

**Governmental funds**

A fund classification used to account for most typical governmental functions. The acquisition, use, and balance of the state's resources and related current liabilities, unless required to be accounted for in proprietary funds or fiduciary funds, are accounted for in this classification of funds. There are five types of governmental funds: General Fund, Special Revenue funds, Capital Projects funds, Debt Service funds, and Permanent funds.

**Governmental purposes**

As used in the context of use of bond/COP proceeds to pay the costs of facilities expected to be owned or used by, or to make any loan or grant to, a state and local government unit as defined in Treas. Reg. 1.103-1. This includes any state or political subdivision thereof that has been delegated substantial taxing, police, or condemnation power under state law or any instrumentality thereof.

**Governor's emergency fund**

An appropriation made available to the Governor for unforeseen expenditure requirements in state agencies.

**Grant**

Awards of financial assistance, including cooperative agreements, in the form of money or property in lieu of money to an eligible grantee. Capital grants are restricted for the acquisition, constructions, or renovation of capital assets associated with a specific program. Operating grants support all or a portion of current operating expenses within a certain program.

**HVAC balancing**

The cost to test and balance designed heating, ventilation, and air conditioning systems, including water flows, at the completion of construction.

**Improvement**

A legal term referring to anything erected on and affixed to land (e.g., buildings, roads, fences, and services), which legally becomes part of the land, according to common law and statutory definition.

**Incremental budgeting**

Any budget development approach that focuses on incremental changes to a previous spending level or other defined expenditure base.

**Information technology**

Equipment, software, services, and products used in processing information, office automation, and telecommunications (voice, data, and/or video).

**Information technology portfolio**

The planning and management process for information technology resources and investments overseen by the Office of the Chief Information Officer.

**Initial costs**

The same as “first cost” or the cost to provide the service or product in today’s dollars for a project. Different from life cycle costs, or future costs.

**Initiative 601**

A law on state budget restrictions approved by voters in the November 1993 general election. Its primary requirements are: an expenditure limit based on inflation and population growth (applicable to state General Fund expenditures only); an emergency reserve account for any GF-S revenues above the expenditure limit; a percentage limit on how much state fees can be raised without legislative approval; and a two-thirds legislative vote requirement on certain state tax increases.

**Inspection (on site)**

The examination of work completed or in progress to determine its conformance with the requirements of the contract documents.

**Internal service fund**

A fund type used to report activities that provide goods or services to other funds, departments, or agencies of the state on a cost reimbursement basis. Internal service funds are used where the state is the predominate participant in the activity.

**Lean**

Lean is a systematic approach to improving value to customers by eliminating waste. The focus is on the customer and the work steps (or “value stream”) that create products or services for customers. Lean thinking, tools, and techniques offer an opportunity to streamline business processes to save time, effort and money that can be better used on what customers value most.

**Lease purchase and lease development**

Lease purchase and lease development agreements are forms of financing contracts that enable a building to be built or substantially remodeled to state specifications by a private developer. In both cases, the developer finances the project and recovers the cost through least payments. By the end of the lease period, the state may exercise the option to purchase at a predetermined price. There is no tax exemption for the developer, and market interest rates prevail. Any funds required to pay the cost of lease-development proposals should be requested through the operating budget. For reference, see RCW 39.94, Financing Contracts.

**Lease**

Leases are contracts entered into by the state which provide for the use and purchase of real or personal property, and provide for payment by the state through the operating budget. All financing contracts must be approved by the state Finance Committee. A lease must have the approval of OFM if it is for space under development or has an obligation of over \$1 million annually, regardless of the length of the lease obligation.

**LEEDTM (Leadership in Energy and Environmental Design)**

LEEDTM is a green building certification program that recognizes best-in-class building strategies and practices. RCW 39.35D states that all new construction of state-owned buildings over 5,000 square feet and renovations to state-owned buildings when the cost is greater than 50 percent of the assessed value of the building shall be designed and built to a minimum LEEDTM Silver Standard.

**Life-cycle cost**

The capital and operational cost of a construction item, system, or building during its estimated useful life.

**Life cycle cost analysis**

The identification of a total life-cycle cost of a facility project. Life-cycle cost analysis is defined as the programmatic and technical considerations of all cost elements associated with capital facility alternatives under consideration. These cost elements may include any or all of the following: Capital Investment Costs, Lease Costs, Financial Costs, Operations Costs, Maintenance Costs, Alternations Costs, Replacement Costs, Denial of Use Costs, Lost Revenue, and Associated Costs.

**Local accounts**

Accounts under the control of an agency with cash on deposit in a local bank account and requiring the signature of agency officials on a check for disbursement. Some local funds are on deposit with the State Treasurer as a matter of convenience or statutory requirement.

**Long-term leases**

Those lease agreements that extend beyond five years (the normal facility lease period). Leases beyond a five year term will be considered when: the agency has a stable and consistent program to be housed, there is demonstrated economic advantage to the extended term, and the location meets facilities standards established by the Department of Enterprise Services (DES). A lease of up to ten years may be negotiated by DES after consultation with OFM. A long- term lease of more than ten years can be negotiated by DES and must be approved by OFM. Any lease over 20 years in duration must have legislative authorization. Contact OFM Facilities Oversight for more information on this subject.

**Major capital projects**

Capital projects that cost \$5 million or more, or projects that meet the following criteria: have particularly costly elements, are undertaken on a tight design budget or short design schedule, have significant policy implications to a program, or involve state of the art technology.

**Major lease project**

A lease project for any facility over 20,000 square feet.

**Maintenance level**

A projected expenditure level representing the estimated cost of providing currently authorized services in the ensuing biennium. It is calculated using current appropriations, the bow wave of legislative intentions assumed in existing appropriations (costs or savings), and adjustments for trends in entitlement caseload/enrollment and other mandatory expenses. This number establishes a theoretical base from which changes are made to create a new budget.

**Maximum allowable construction cost (MACC)**

A cost that the owner stipulates to the design consultant before design begins. The cost is the owner's budget for the construction cost of the project and serves as the parameter in which the design consultant agrees that the construction cost of the design will not exceed.

**Modified accrual basis**

The basis of accounting under which expenditures, whether paid or unpaid, are formally recognized when the liability is incurred against the account, but revenues are recognized only when they become both measurable and available to finance expenditures of the current accounting period. All governmental funds use the modified accrual basis of accounting.

**Near General Fund-State**

Accounts related to the state General Fund as defined in RCW 43.88.055; includes the Washington Opportunity Pathways Account and Education Legacy Trust Account.

**Nonappropriated funds**

Moneys that can be expended without legislative appropriation. Only funds in accounts specifically established in state law as being exempt from appropriation fall into this category. Nonappropriated accounts can be either budgeted (and subject to OFM allotment approval) or nonbudgeted.

**Nonbudgeted accounts**

Accounts that are not subject to either the appropriation or the allotment process.

**Nongovernmental purposes**

As used in the context of use of bond/COP proceeds to pay the costs of facilities expected to be owned or used by, or to make any loan or grant to: (a) the federal governmental purposes (including any federal department or agency), (b) any private nonprofit corporation (including any 501(c)(3) organization), and (c) any other private entity, such as a business corporation, partnership, limited liability company, or association. See governmental purposes definition.

**Normal maintenance**

A systematic day-to-day process funded by the annual operating budget to control the deterioration of facilities; e.g., structures, systems, equipment, pavement, and grounds. Planned maintenance includes: scheduled repetitive work, such as housekeeping activities, grounds keeping, site maintenance, and certain types of service contracts; and periodic scheduled work (preventive maintenance) that has been planned to provide adjustment, cleaning, minor repair, and routine inspection of equipment to reduce service interruptions

**Object of expenditure**

A common grouping of expenditures made on the basis of homogenous activity, goods or services purchased, or type of resource to be used. Applies to the character of the article purchased or service obtained (rather than the purpose).

**Objectives**

Measurable targets that describe specific results a service or program is expected to accomplish within a given time period.

**Official allotment**

The statement of proposed expenditures defined in RCW 43.88.020 and referenced in RCW 43.88.110. This is the original allotment plus a limited number of revisions. The initial allotment can only be modified by legislative changes to the appropriation level, reductions ordered by the Governor due to a cash deficit, or approved quarterly adjustments.

**On-site representative**

This is a full- or part-time employee who represents the owner during construction and serves as a liaison between the architect and contractor on major projects.

**Operating budget**

A biennial plan for the revenues and expenditures necessary to support the administrative and service functions of state government.

**Operations and service costs**

The costs of the regular custodial care, utilities, refuse and recycling services, parking management, boiler operations, law enforcement and security, property management, visitor information, tour services, fire protection and life-safety services, including salaries of facility staff performing these tasks.

**Operations and maintenance (O&M) costs**

The costs of the regular custodial care and repair, annual maintenance contracts, utilities, maintenance contracts, and salaries of facility staff performing O&M tasks. The ordinary costs required for the upkeep of property and the restoration required when assets are damaged but not replaced. Items under O&M include the costs of inspecting and locating trouble areas, cleaning and preventive work, replacement of minor parts, power, labor, and materials. O&M work is required to preserve or restore buildings, grounds, utilities, and equipment to its intended running condition so that it can be effectively used for its intended purpose.

**Operations and maintenance manuals**

The assembly, tabulation, and indexing of all shop drawings and submittals on all equipment, controls, and systems so that required maintenance and troubleshooting can easily be shown and understood.

**Outcome measure**

A measure of the result of a service provided. This type of measure indicates the impact on the problem or issue the service or program was designed to achieve. Also known as results.

**Outline specifications**

An abbreviated set of specification requirements normally included early in the design process.

**Output measure**

An indicator of how much work has been completed. The number of units of a product of service produced or delivered.

**Owner**

The first party to the construction contract, who pays the contractor (the second party) for the construction work; also, the party who owns the rights to the land upon which the work is done and who, therefore, owns the work; also, the client of a designer, a construction manager, a project manager, or a development manager.

**Performance bond**

A bond issued by a surety company on behalf of a contractor to guarantee an owner proper performance of the construction contract.

**Performance budgeting**

The act of considering and making funding choices based on desired outcomes. Performance budgeting focuses on the results to be gained through investment decisions.

**Performance measure**

A quantitative indicator that can be used to determine whether an agency's programs or services are directly contributing to the achievement or progress toward some objective.



Activity performance measures reported in the budget should tell the story of whether the activity is achieving its purpose and contributes to statewide goals. These measures are most likely to be intermediate or immediate outcomes or output measures.

**Phased construction**

Construction in which design and production more or less overlap, thus shortening project time; usually practiced in construction management projects. See Fast Track.

**Policy level**

Incremental expenditures that may represent revised strategies or substantial differences in program direction and can include proposed program reductions. Examples can include discretionary workload expenditures necessary to address workload not defined as mandatory, new programs or changes in the level or scope of existing programs, or program reductions and other changes.

**Predesign study**

A report and process completed at the beginning of a project that clearly and accurately defines the need/problem to be addressed. The predesign study provides an analysis of alternatives and describes the selected alternative in detail with cost estimates. This study is the basis for large stand-alone capital projects.

**Predictive maintenance**

A refinement to preventive maintenance that integrates scheduled maintenance with system monitoring and analysis (e.g., vibration analysis, thermal/energy analysis) to identify inefficient operation or imminent breakdown. Predictive maintenance ideally reduces the cost of maintaining components that are working adequately.

**Preservation project**

Projects that maintain and preserve existing state facilities and assets, and do not significantly change the program use of a facility. Examples would include roof replacement and exterior renovation, utility system upgrade, and repairing streets and parking lots.

**Preventive maintenance**

A maintenance strategy where inspections are made or actions are taken on a scheduled basis to reduce service interruptions, reduce the premature failure of facilities, systems, and equipment, and continue efficient operations. Actual inspection and maintenance is performed on pre-specified schedules established by manufacturer or facility manager.

**Primary purpose**

As used in defining a project type, the identification of the dominant driver behind the project; the area where the impact of not correcting the deficiency is most acute.

**Priorities of government (POG)**

Washington's adaptation of the "Price of Government" budget approach first developed by Peter Hutchinson and David Osborne. This form of budgeting focuses on statewide results and strategies as the criteria for purchasing decisions.

**Program**

Any of the major activities of an agency expressed as a primary function or organizational unit. Agencies may not alter their program structure without the explicit approval of the Legislature and OFM.



**Program projects**

Projects that are intended to accomplish a program goal such as changing or improving the use of existing space, or creating a new facility or asset through construction or purchase. These projects may have a major impact on future operating budgets – such as the construction of a new prison or university branch campus.

**Programming**

The work necessary to define the scope of a project, conduct master planning for future work, or delineate the existing conditions. This work may require field measurements or building systems testing and surveys.

**Project delivery system**

Method of how an owner plans to contract a project, i.e., design/bid/build, design/build, GC/CM, etc.

**Proprietary fund**

A fund classification used to account for the state's ongoing organizations and activities that are similar to those often found in the private sector. These funds are considered self-supporting in that the services rendered by them are financed through user charges or on a cost reimbursement basis. There are two types of proprietary funds: enterprise funds and internal service funds.

**Proviso**

Language in budget bills that places conditions and limitations on the use of appropriations. Example: "Up to \$500,000 of the General Fund-State appropriation is provided solely for five additional inspectors in the food safety program."

**Real property**

Property that is fixed, immovable, and permanent. Real property includes land, structures affixed to the land, property affixed to the structures, and in some cases, trees etc., growing on the land.

**Reappropriation**

Capital budget appropriation that reauthorizes the unexpended portion of previously appropriated funds. Because capital projects often overlap fiscal periods, it is necessary to reauthorize some expenditure authority to ensure project completion.

**Receipts**

Unless otherwise qualified, cash received during a fiscal year irrespective of when the monies are earned.

**Record drawings**

The revised drawings that truly reflect what was constructed including field verification.

**Reimbursable expenses**

Amounts expended for or on account of the project that, in accordance with the terms of the appropriate agreement, are to be reimbursed by the agency/institution such as telephone charges and travel expenses in accordance with state guidelines.

**Reserve or fund balance**

In budget terminology, the difference between budgeted resources and expenditures.

**Reserved allotment status**

The portion of expenditure authority not expected to be used because of circumstances such as the Governor's across-the-board allotment reductions, technical corrections, or proviso compliance.

**Results Washington**

Results Washington combines the best aspects of previous performance management and performance budgeting efforts such as Government Management Accountability and Performance (GMAP) and Priorities of Government (POG) with a significantly expanded Lean initiative that will involve all state agencies.

**Retainage**

Those portions of cash amounts due to be paid to a contractor for work completed that are held back (retained) by the agency/institution and not paid until some later date; often at substantial completion or at final completion of the work, according to the terms and conditions of the contract and any relevant legal statute; as a security for proper performance of work and fulfillment of contractor's requirements.

**Revenues**

Cash receipts and receivables of a governmental unit derived from taxes and other sources.

**Reversion**

Unused appropriation authority. If an agency does not spend all of its appropriation in the timeframe specified by the budget, the authorization to spend that dollar amount expires.

**Revised Code of Washington (RCW)**

The Revised Code of Washington is the compilation of all permanent state laws now in effect. It is a collection of session laws (enacted by the Legislature and signed by the Governor or enacted via the initiative process), arranged by topic, with amendments added and repealed laws removed. It does not include temporary laws, such as appropriation acts.

**Revolving fund/account**

An internal service fund established to carry out a cycle of operations. The amounts expended from the account are restored to the account from earnings from operations or by transfers from other accounts, so that the account is always intact.

**Schedule of values**

A schedule breakdown on a month-to-month basis by the contractor to show the intended percentage of completed work by the construction trades. The schedule of values is the basis for the amount of the request for payment by the contractor.

**Schematic design phase**

The phase of the A/E's services in which the architect consults with the agency/institution to ascertain the requirements of the project and prepares schematic design studies consisting of drawings and other documents illustrating the scale and relationships of the project components for approval by the agency/institution. The A/E also submits a preliminary estimate of construction cost based on current area, volume, or other unit costs.

**Site survey**

The process of mapping the boundary, topographic, or utility features of a site, measuring an existing building, or analyzing a building for use of space.

**Specifications**

The major part of a project manual, but excluding the bidding documented, contract agreement, and the conditions of the contract; the written descriptions of items of work that complement the construction drawings.

**Strategic plan**

A long-term comprehensive plan that represents an integrated set of decisions and actions designed to ensure that the intended goals and objectives of an agency are met. The plan should answer: Where are we today? Where do we want to be? How do we intend to close the gap between where we are and where we want to be?

**Strategies**

Statements of the methods for achieving goals and objectives. Strategies guide the near-term work and activities that an agency undertakes to achieve specific goals and objectives.

**Subcontractor**

A party to a subcontract who does trade work for a contractor (the other party), which work included under the prime contract between the same contractor and an owner; one who is defined as a subcontractor by the prime contract.

**Subobject**

A refined breakdown of object of expenditures relating to particular items or item categories.

**Subprogram**

A general term describing specific activities within an agency program.

**Supplemental budget**

Any legislative change to the original budget appropriations.

**Testing**

This is a technician's services in acquiring and testing samples of materials used in the project as required in the State Building Code, such as welds, concrete strength, or bearing capacity.

**The Allotment System (TALS)**

This system enables agencies to develop allotment packets on line. It supports allotment development, management, review, reporting, and monitoring needs for state agencies, OFM, and the Legislature.

**Treasury accounts**

Accounts that have cash on deposit in and under the control of the State Treasurer and are disbursed by means of a warrant of electronic means. Treasury accounts are subject to appropriation unless specifically exempted.

**Unallotted allotment status**

Expenditure authority not specifically scheduled for expenditure, but expected to be allotted at a later time.

**Unanticipated receipts**

Revenue received which has not been appropriated by the Legislature. The Governor has the authority to approve the allotment of such money within the guidelines of the intent in which they were received and the statutory guidelines of RCW 43.79.270.

**Unifomat**

A system for classifying building products and systems by functional subsystem, e.g., substructure, superstructure, exterior closure, etc.

**Useful life**

An estimate of the total time that an asset is usable and in service.

**Value engineering (VE)**

VE is a systematic, orderly approach to defining a facility's required function, verifying the need for the function, and creating alternatives for providing the function at minimum life-cycle cost. Value is the lowest life-cycle cost to achieve the required function. VE is a problem-solving system that emphasizes the reduction of cost while maintaining the required quality and performance of the facility. It is a technique that is applied in addition to the regular design process. It is required on all major projects.

**VE participation and implementation**

The extra fee to be paid to the A/E for participation in the required value engineering study and includes incremental costs to implement those changes identified by the study and requested by the owner.