



TOWN COUNCIL WORK SESSION & MEETING
Zoom Webinar and/or Town Council Chamber
3 S. Timber Ridge Parkway, Severance, CO 80550

AGENDA
TOWN COUNCIL WORK SESSION & MEETING
Tuesday, January 23, 2024, at 6:00 PM

A. CALL TO ORDER WORK SESSION

The Goal of the Work Session is to have the Town Council receive information on topics of Town business from the Town Manager, Town Attorney and Town Staff in order to exchange ideas and opinions regarding these topics.

1. Pledge of Allegiance

Pledge will be led by Bill Egler

2. Pg 4 - Council Petition Guidelines and Responsibilities

- Discussion
- Staff Presentation: Nicholas Wharton, Town Manager

B. CALL TO ORDER REGULAR MEETING

1. Roll Call

2. Agenda Review by Town Manager

3. Consent Calendar

The Consent Calendar is intended to allow the Town Council to spend time and energy on the important items and not routine actions. A Council Member may request an item on this calendar to be "pulled" off the Consent Calendar and considered separately as a regular agenda item. Items remaining on the Consent Calendar will be approved by Town Council with one vote.

a. Pg 10 - 01.09.24 Minutes

b. Pg 15 - November Payables

c. Pg 19 - November Financials

d. Pg 66 - Resolution 2024-06R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Professional Services Agreement for 2023 Audit Services Agreement for 2023 Audit Services with the Adams Group, LLC

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

4. Approval of Agenda

5. Public Comment

The purpose of the Public Comment is for members of the public to speak to the Town Council on any subject not scheduled on the agenda. To accomplish scheduled agenda items, comments should be limited to three minutes for those attending in person or an appropriate time as deemed by the Mayor. The Town Council is not obligated to make decisions or take action on comments but may choose to schedule the matter for a later discussion. Those addressing the Town Council, please state your name and address and sign-in.

6. Council Member Comments

7. Pg 74 - Reports

Council approval may be sought for administrative actions in association with staff reports.

- a. Town Attorney
- b. Town Staff
- c. Town Management
- d. Council Members Liaisons
- e. Mayor

C. TOWN COUNCIL

1. Pg 89 - SAFEbuilt 2023 Recap

- Discussion
- Staff Presentation: Nicholas Wharton, Town Manager

- 2. Pg 97 - **Ordinance 2024-01**: An Ordinance of the Town Council of the Town of Severance, Colorado, Enacting a New Article 4 of Chapter 4 of the Severance Municipal Code pertaining to Development Impact Fees, and Repealing Certain Sections in Appendix A of the Severance Municipal Code

- 3. **Pg 174 - Resolution 2024-07R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Cobb Lake Regional Water Treatment Authority Creation Agreement by and among the Towns of Severance, Eaton, Windsor, and the Fort Collins-Loveland Water District, and Authorizing the Creation of such Authority**

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

4. Pg 204 - Town Council Annual Code of Conduct and Ethics Review

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

D. COUNCIL MEMBER PETITIONS

Council Members may ask for items to be added to future agendas.

E. ADJOURN

Town Council MEETING
Tuesday, January 23, 2024, 6:00 PM (MDT)
Registration URL

https://us02web.zoom.us/webinar/register/WN_2IAIq6fPQ3yl0LAxhfwNuw#

The Town of Severance does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in the provision of services. For disabled persons needing reasonable accommodation to attend or participate in a town service, program, public meeting, or activity, call 970-686-1218 at least 72 hours in advance. Disabled access is available from the front entrance of the Town Hall.



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 4 - Council Petition Guidelines and Responsibilities	Nicholas Wharton, Town Manager	Mayor Fries
ACTION REQUESTED		
Town Management asks the Town Council to discuss Council petition guidelines and responsibilities and direct any further actions they deem necessary.		<u>Discussion</u>
BRIEF SUMMARY		
As requested during council member petitions, Town Management has scheduled a work session to discuss Council petition guidelines and responsibilities.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
Town Management asks the Town Council to discuss Council petition guidelines and responsibilities and direct any further actions they deem necessary.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. Council Petition Form		

Strategy Screen

We aim to evaluate opportunities that advance our mission and our vision. We will use this document to evaluate whether or not to move forward on new program opportunities, partnerships etc. It will aid us in expressing the reasons for a specific decision and articulating our assumptions. If the scoring section is used, receiving a low score in certain areas of assessment does not mean that the work is not considered; rather, it sheds light on the focus areas for discussion and perhaps the desire to seek additional information or knowledge.

Your name:

Council Petition Items/Work Session

SCREENING QUESTIONS	High (3)	Medium (2)	Low (1)	No Fit (0)	Reasons we should do this	Reasons we should not do this	Comments/Concerns/ Questions
Vision: To create a safe, thriving, desirable community by honoring the values and goals, of a growing population. To encourage positive community engagement through the voice and rights of all our residents. To maintain a family-friendly community with opportunities for local economic growth.							
What is our 'why'? Why would we do this?							
Mission: A community in the heart of Northern Colorado. Small town character surrounded by agriculture with opportunities to visit, play, and grow.							
Does it support or conflict with our mission?							
Does it advance movement towards our vision and mission?							
Does it promote/protect the safety of the Severance community members?							
CORE VALUES : •Accessible•Responsive•Accountable•Responsible•Professional							
Does it meet current core values?							
Generally, does it support or							

conflict with our core values?							
Need							
Collaboration							
Does it provide the opportunity for collaboration with key partners?							
Is another organization already							
Guiding Principles – GOALS of							
Fiscally Responsible							
Transparent							
Engages Community							
Water Independence							
Wastewater							
Transportation							
Public Safety							
Safe Passageway							
Emergency Management Preparedness							
meeting this need?							
Could another organization do							

this better?							
Can we/should we use our connections to move this work to someone else?							

The following questions may require more information that you currently have about the Town and the day-to-day work of the organization. It can be helpful to ask yourself “How do I know” when you are answering these questions. It is okay to skip a question if you don’t have enough information yet.

SCREENING QUESTIONS	High (3)	Medium (2)	Low (1)	No Fit (0)	Reasons we should do this	Reasons we should not do this	Comments/Concerns/ Questions
Implementation							
Do we have the expertise to do it?							
Do we have the overall Town based on our scope, size, resources and existing commitments?							
Is there data, research or evidence to inform our approach?							
Funding							
Is sustainable funding available?							
Is the cost worth the results?							
People							
Does staff have the time to work on this?							
Does the staff have the expertise/knowledge needed?							
Do Council members have the time to work on this?							

Do Council members have the expertise/knowledge needed?							
Does it use our organizational strengths?							
Evaluation							
Can we measure progress or impact?							
Is evaluation required?							
Future							
Are future changes in the program predictable and attainable?							
Will our community need this in the future?							
Is it sustainable?							
Interest							
Is there a Council member willing to champion this?							
Gut check: What does our collective gut or intuition say about doing this AND is it supported by or conflicting with our findings above?							

TOWN OF SEVERANCE COLORADO

OUR MISSION

A community in the heart of Northern Colorado. Small town character surrounded by agriculture with opportunities to visit, play, and grow.

OUR VISION

To create a safe, thriving, desirable community by honoring the values and goals, of a growing population.
To encourage positive community engagement through the voice and rights of all our residents. To maintain a family-friendly community with opportunities for local economic growth.

CORE VALUES

- Accessible
- Responsive
- Accountable
- Responsible
- Professional

OUR GOALS

OATH OF OFFICE:

- Fiscally Responsible
- Transparency
- Engagement and Communications

INFRASTRUCTURE SECURITY:

- Water-Independence
- Wastewater
- Transportation

SAFETY:

- Public Safety
- Emergency Management Preparedness
- Safe Passageways





TOWN COUNCIL WORK SESSION & MEETING
Zoom Webinar and/or Town Council Chamber
3 S. Timber Ridge Parkway, Severance, CO 80550

WORK SESSION & MEETING MINUTES

Tuesday, January 9, 2024, at 6:00 PM

Present:

Mayor:

Matthew Fries

Mayor Pro-tem:

Michelle Duda

Council Members:

Brittany Vandermark

Craig Joseph

David Bruen

Dan Meyers

Stephen Gagliardi

Absent:

Audience: None

Staff:

Nicholas Wharton, Town Manager

Lindsay Radcliff-Coombes, Deputy Town Manager

Leah Vanarsdall, Town Clerk

Mary Lynn Macsalka, Town Attorney

Ken Chavez, Chief of Police

Nancy Mueller, Finance Director

A. PRIOR TO MEETING

1. Swearing in of New Council Members @ 5:00 pm

Mayor Fries, Council Members Joseph, Meyers and Vandermark Sworn in

2. Swearing in of Ken Chavez, Chief of Police

B. CALL TO ORDER WORK SESSION

The Goal of the Work Session is to have the Town Council receive information on topics of Town

business from the Town Manager, Town Attorney and Town Staff in order to exchange ideas and opinions regarding these topics.

1. Pledge of Allegiance

Pledge led by Jessica Carillo-Navy Veteran

2. Council Presentation by CIRSA - Sam Light

C. CALL TO ORDER REGULAR MEETING

1. Roll Call

2. Agenda Review by Town Manager

3. Consent Calendar

The Consent Calendar is intended to allow the Town Council to spend time and energy on the important items and not routine actions. A Council Member may request an item on this calendar to be "pulled" off the Consent Calendar and considered separately as a regular agenda item. Items remaining on the Consent Calendar will be approved by Town Council with one vote.

MOTION WAS MADE BY Council Member Meyers, seconded by Council Member Bruen to approve the Consent Calendar after removing Agenda Item 3.c. Resolution 2024-02R
All Council Members present voting Yes,

MOTION PASSED

- a. Pg 4 - 12.12.23 Minutes
- b. Pg 12 - **Resolution 2024-01R**: A Resolution of the Town Council of the Town of Severance, Colorado, Adopting a Policy and Procedure for Grants to Community Organizations
- c. Pg 19 - **Resolution 2024-02R**: A Resolution of the Town Council of the Town of Severance, Colorado, adopting the impact fee study
Agenda Item Removed
- d. Pg 78 - Home-Based Business Type II Use by Special Review Approval (1790 Valley Brook Lane)
- e. Pg 88 - Home-Based Business Type II Use by Special Review Approval (1077 Mount Oxford Avenue)
- f. **Pg 96 - Severance High School DECA Community Grant Request**
 - Legislative
 - Staff Presentation: Nicholas Wharton, Town Manager

4. Approval of Agenda

MOTION WAS MADE BY Council Member Meyers, seconded by Council Member Duda to Approve the Agenda as amended. All Council Members present voting Yes,

MOTION PASSED

5. Public Comment

The purpose of the Public Comment is for members of the public to speak to the Town Council on any subject not scheduled on the agenda. To accomplish scheduled agenda items, comments should be limited to three minutes for those attending in person or an appropriate time as deemed by the Mayor. The Town Council is not obligated to make decisions or take action on comments but may choose to schedule the matter for a later discussion. Those addressing the Town Council, please state your name and address and sign-in.

None

6. Council Member Comments

7. Reports

Council approval may be sought for administrative actions in association with staff reports.

- a. Town Attorney
- b. Town Staff
- c. Town Management
- d. Council Members Liaisons
- e. Mayor

D. TOWN COUNCIL

1. Pg 111 - Mayor Pro-Tem Appointment

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Council Member Meyers, seconded by Council Member Bruen to Appoint Council Member Duda as Mayor Pro-Tem. All Council Members present voting Yes,

MOTION PASSED

2. Pg 112 - Town Council Liaison Appointments

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Mayor Pro-tem Duda, seconded by Council Member Meyers to

Approve Town Council Liaison Appointments: Fries-Chamber & NFRMPO, Duda-NFRMPO (Alt) & Alt for other Liaison appointments, Gagliardi-Great Western Trail Authority, Joseph-Clearview Library, Meyers-Windsor-Severance Historical Society & Weld RE-4 School Dist, Bruen-Citizen Advisory Board & NWCWD, and Vandermark-Windsor-Severance Fire Dist. All Council Members present voting Yes,

MOTION PASSED

3. **Pg 113 - Resolution 2024-03R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Twentieth Interim Agreement between the Northern Integrated Supply Project Water Activity Enterprise and the Town of Severance, Colorado Acting with and on behalf of the Severance Water Utility Enterprise for participation in the Northern Integrated Supply Project**

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

4. **Pg 126 - Weld County Jail Services Contract**

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Mayor Pro-tem Duda, seconded by Council Member Gagliardi to approve the Weld County Jail Services Contract. All Council Members present voting Yes,

MOTION PASSED

5. **Pg 141 - Resolution 2024-04R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving an Amendment to the December 11, 2000, Intergovernmental Agreement between the Town of Windsor and the Town of Severance Regarding the Tax Share Agreement and Design Standards as they pertain to Economic Development for a Specific Parcel in the Cooperative Planning Area**

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Mayor Pro-tem Duda, seconded by Council Member Meyers to Approve **Resolution 2024-04R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving an Amendment to the December 11, 2000, Intergovernmental Agreement between the Town of Windsor and the Town of Severance Regarding the Tax Share Agreement and Design Standards as they pertain to Economic Development for a Specific Parcel in the Cooperative Planning Area**. All Council Members present voting Yes,

MOTION PASSED

6. **Pg 150 - Resolution 2024-05R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving an Intergovernmental Agreement for Law Enforcement Services between the Town of Windsor and the Town of Severance**

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Mayor Pro-tem Duda, seconded by Council Member Vandermark to Approve **Resolution 2024-05R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving an Intergovernmental Agreement for Law Enforcement Services between the Town of Windsor and the Town of Severance**. All Council Members present voting Yes,

MOTION PASSED

7. **Pg 159 - Severance Chamber of Commerce Grant Request**

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager
Unanimous decision to not grant any funds at this time to the Severance Chamber.

E. COUNCIL MEMBER PETITIONS

Council Members may ask for items to be added to future agendas.

F. EXECUTIVE SESSION

1. Pursuant to Colorado Revised Statutes Section 24-6-402(4)(f)(I) to discuss personnel matters pertaining to the Severance Police Department

Open: 9:54 pm Closed: 10:27 pm

MOTION WAS MADE BY Mayor Pro-tem Duda, seconded by Council Member Meyers to ADJOURN INTO Executive Session Pursuant to Colorado Revised Statutes Section 24-6-402(4)(f)(I) to discuss personnel matters pertaining to the Severance Police Department.
All Council Members present voting Yes,

MOTION PASSED

G. ADJOURN

10:28 pm

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
11/01/23 - 11/30/23

Vendor Name	Invoice Number	Description	Amount Paid
Ablao Law, LLC	1233	Municipal Judge - November 2023	\$ 600.00
Adamson Police Products	INV404339	Police Uniforms	\$ 70.10
AFLAC	661603	Employee Deductions	\$ 840.98
Agfinity, Inc	H78472	Fertilizer for Parks	\$ 1,601.60
Agfinity, Inc	H78518	Nitrolock	\$ 100.65
Agfinity, Inc	H78518	Blue dye ice melt	\$ 250.00
Aloha Apparel, LLC	1172	PW Uniforms	\$ 64.00
Aloha Apparel, LLC	1172	PW Uniforms	\$ 32.00
Amazon Capital Services	1XQK-FPCX-61CN	Gorilla Grip Silky Gel Memory Foam Wrist Rest for Computer Keyboard	\$ 13.80
Amazon Capital Services	1XQK-FPCX-61CN	SHARPIE Permanent Markers, Fine Point, Black, 36 Count	\$ 20.75
Amazon Capital Services	1XQK-FPCX-61CN	AODORAN Coat Rack Wall Mount Coat Hooks	\$ 15.99
Amazon Capital Services	1XQK-FPCX-61CN	16GB Flash Drive USB Flash Drive KOOTION 20 Pack	\$ 132.81
Amazon Capital Services	1XQK-FPCX-61CN	SHARPIE Tank Style Highlighters, Chisel Tip, Assorted, Box of 12	\$ 7.90
Amazon Capital Services	1XQK-FPCX-61CN	NANAMI Upgraded Fast Wireless Charger	\$ 19.99
Amazon Capital Services	1XQK-FPCX-61CN	UIXJODO Gel Pens	\$ 7.03
Amazon Capital Services	1XQK-FPCX-61CN	NANAMI Upgraded Fast Wireless Charger	\$ 16.99
Amazon Capital Services	1XQK-FPCX-61CN	Logitech MK570 Wireless Wave Keyboard and Mouse Combo	\$ 64.99
Amazon Capital Services	1XQK-FPCX-61CN	Duracell Coppertop AA Batteries with Power Boost Ingredients	\$ 14.80
Amazon Capital Services	1XQK-FPCX-61CN	Scissors Set of 6-Pack, 8 Scissors All Purpose Comfort-Grip"	\$ 10.80
Amazon Capital Services	1XQK-FPCX-61CN	Promotions & discounts	\$ (15.00)
Amazon Capital Services	1XQK-FPCX-61CN	Paper Tray Organizer, Clear Acrylic Desk Organizers	\$ 55.98
Amazon Capital Services	1XQK-FPCX-61CN	12 Pcs Top Spiral Steno Pads 6x9 Inch, 60 Sheets	\$ 19.99
Amazon Capital Services	1XQK-FPCX-61CN	Staple Remover 2 Pack Staple Puller Pinch Jaw Style	\$ 5.40
Amazon Capital Services	1XQK-FPCX-61CN	CAXXA 3 Slot Drawer Organizer with 4 Adjustable Dividers	\$ 21.56
Amazon Capital Services	14TW-XM73-9C4R	2024 Calendar - 3 Month Wall Calendar 2024 Display	\$ 9.99
Amazon Capital Services	14TW-XM73-9C4R	2024 Wall Calendar - December 2023 - January 2025, 3-Month	\$ 19.96
Amazon Capital Services	14TW-XM73-9C4R	2024 Wall Calendar - December 2023 - January 2025, 3-Month	\$ 9.98
Amazon Capital Services	14TW-XM73-9C4R	2024 Desk Calendar - Desk Calendar 2023-2024	\$ 67.40
Amazon Capital Services	14TW-XM73-9C4R	AT-A-GLANCE 2024 Wall Calendar	\$ 19.52
Amazon Capital Services	17DM-WWVP-C6KY	2024 Calendar - 3 Month Display Wall Calendar	\$ (8.89)
Amazon Capital Services	14TW-XM73-9C4R	12 x 18" 2024 Wall Calendar Monthly 12 Month"	\$ 12.95
Amazon Capital Services	14TW-XM73-9C4R	2024 Wall Calendar - 3-Month Display Vertical Calendar 2024	\$ 9.98
Amazon Capital Services	14TW-XM73-9C4R	AT-A-GLANCE 2024 Wall Calendar, 20 x 30	\$ 75.16
Amazon Capital Services	14TW-XM73-9C4R	2024 Calendar - 3 Month Display Wall Calendar	\$ 8.89
Amazon Capital Services	14TW-XM73-9C4R	Cardinal Economy 3-Ring Binders, 1 Round Rings"	\$ 35.63
Amazon Capital Services	17DM-WWVP-C6KY	2024 Wall Calendar - December 2023 - January 2025, 3-Month	\$ (19.96)
Amazon Capital Services	14TW-XM73-9C4R	PB Compatible 793-5 Red Ink Cartridge for DM Series	\$ 20.96
Amazon Capital Services	14TW-XM73-9C4R	2024 Calendar - 3 Month Display Wall Calendar	\$ 8.89
Amazon Capital Services	14TW-XM73-9C4R	iCrimp Wire Rope Crimping Tool	\$ 36.99
Amazon Capital Services	14TW-XM73-9C4R	Amazon Basics Tall Kitchen Drawstring Trash Bags, 13 Gallon	\$ 46.68
Amazon Capital Services	14TW-XM73-9C4R	SeaTeak 60145 Finger Pull (5/8-Inch, 2 Pack)	\$ 16.55
Amazon Capital Services	17DM-WWVP-C6KY	Desk Calendar 2023-2024 - 2023-2024 Desk Calendar	\$ (6.99)
Amazon Capital Services	14TW-XM73-9C4R	Desk Calendar 2023-2024 - 2023-2024 Desk Calendar	\$ 6.99
Amazon Capital Services	14TW-XM73-9C4R	SeaTeak 60145 Finger Pull (5/8-Inch, 2 Pack)	\$ 14.90
Amazon Capital Services	14TW-XM73-9C4R	2024 Desk Calendar - 2024 Calendar Desk	\$ 6.99
Amazon Capital Services	14TW-XM73-9C4R	Shemira 64pcs Glow in The Dark Bouncing Balls	\$ 227.88
Amazon Capital Services	14TW-XM73-9C4R	ExpertPower 6V 5AH SLA Rechargeable Battery	\$ 33.66
Amazon Capital Services	14TW-XM73-9C4R	National Geographic: Adventure Travels 2024 Wall Calendar	\$ 15.99
Amazon Capital Services	14TW-XM73-9C4R	2024 Wall Calendar - 3-Month Wall Calendar Display	\$ 10.99
Amazon Capital Services	17DM-WWVP-C6KY	SeaTeak 60145 Finger Pull (5/8-Inch, 2 Pack)	\$ (14.90)
Amazon Capital Services	17DM-WWVP-C6KY	2024 Wall Calendar - 3-Month Wall Calendar Display	\$ (10.99)
Amazon Capital Services	14TW-XM73-9C4R	ExpertPower 6V 5AH SLA Rechargeable Battery	\$ 50.49
Amazon Capital Services	14TW-XM73-9C4R	2024 Wall Calendar - 3-Month Wall Calendar 2024	\$ 9.98
Arapahoe Rental	233003 RES#	Irrigation blow outs	\$ 761.70
Arbor Valley	INV67537-1	Tree City	\$ 2,000.00
Ascent Broadband, LLC	134905	PW Internet Service	\$ 190.00
Ausmus Law Firm PC	8426	Contract prosecution for the month of November2023	\$ 850.00
Ayres Associates Inc.	211261	General Planning Services	\$ 1,998.50
Ayres Associates Inc.	211261	Planning Services - Cust# 233	\$ 124.00
Ayres Associates Inc.	211261	General GIS Services	\$ 43.00
Ayres Associates Inc.	211261	Planning Services - Cust# 246	\$ 387.50
Ayres Associates Inc.	211261	Land Use Advisory Committee	\$ 2,380.00
Banner Occupational Health Clinics	829943	OCT 23 SVCS - DOT Test	\$ 95.00
Browns Hill Engineering & Controls LLC	26924	Service work - Mission unit	\$ 1,306.60
Browns Hill Engineering & Controls LLC	26790	Mission Install	\$ 1,639.00
Bruen Media Group LLC	13696	2023 Severance Days Video & Photography Package	\$ 1,327.50
Bunting Disposal, Inc.	142290DEC2023	Trash Service-Acct	\$ 85.00
Caselle, Inc.	128430	Caselle Software Support - DEC2023	\$ 2,093.00
Cathy Gray	NOV2023	Restitution#1023	\$ 357.08
CEBT	INV 0061134	Monthly Health Insurance	\$ 49,081.50
CIRSA	232249	October 2023 Deductible Portion of Claims Paid by CIRSA	\$ 1,000.00
Collins Control & Electric, Inc.	3845	RPM sense loss - ASSY CTRL 2010 CPL PROGRAMMED	\$ 1,699.00
Colorado Civil Group Inc.	0042.0000.10-21	Engineering - Capital Improvement Projects	\$ 480.50
Colorado Civil Group Inc.	0042.0009.03-41	Engineering Services - Cust# 193	\$ 73.00
Colorado Civil Group Inc.	0042.0015.01-15	Engineering Services - Cust# 235	\$ 819.80
Colorado Civil Group Inc.	0042.0023.00-05	Engineering services - Cust# 291	\$ 36.50
Colorado Civil Group Inc.	0042.0500.04-13	Construction Management - Great Western Trail	\$ 375.00
Colorado Civil Group Inc.	0042.0000.00-81	General Services - Document Management	\$ 0.75
Colorado Civil Group Inc.	0042.0506.03-09	Engineering - Water Treatment Plant	\$ 1,732.50
Colorado Civil Group Inc.	0042.0507.00-48	Engineering - WW-2004 Wastewater Master Plan	\$ 1,695.80
Colorado Civil Group Inc.	0042.0000.10-21	Engineering - Wastewater Master Plan	\$ 36.50
Colorado Civil Group Inc.	0042.0014.03-07	Engineering Services - Cust# 233	\$ 11,279.60
Colorado Civil Group Inc.	0042.0512.00-05	Engineering - Document Management - PD Replat	\$ 32.50
Colorado Civil Group Inc.	0042.0000.11-21	Engineering - Pending Projects	\$ 450.50
Colorado Civil Group Inc.	0042.0002.07-25	Engineering Services - Cust# 183	\$ 333.00
Colorado Civil Group Inc.	0042.0000.00-81	Engineering - General Services	\$ 805.00
Colorado Civil Group Inc.	0042.0022.00-14	Engineering services - Cust# 275	\$ 268.00
Colorado Civil Group Inc.	0042.0511.01-07	Engineering - Traffic Signal (392/23)-support services	\$ 184.50
Colorado Civil Group Inc.	0042.0000.00-81	Engineering - General Services Wastewater	\$ 36.50
Colorado Civil Group Inc.	0042.0506.05-09	Construction Engineering - Elevated Water Tank	\$ 4,859.90
Colorado Civil Group Inc.	0042.00001.08-35	Engineering Services - Cust#276	\$ 3,623.00
Colorado Civil Group Inc.	0042.0001.11-07	Engineering Services - Cust# 246	\$ 1,029.60
Colorado Civil Group Inc.	0042.0510.00-19	Engineering - Traffic Signal (74/19)	\$ 2,461.00

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
11/01/23 - 11/30/23

Vendor Name	Invoice Number	Description	Amount Paid
Colorado Civil Group Inc.	0042.0512.00-05	Engineering - PD Renovation - Final Plat	\$ 109.50
Colorado Civil Group Inc.	0042.0000.09-19	General Engineering Water Fund	\$ 1,378.50
Colorado Municipal League	3220 - 2024	2024 Membership Dues	\$ 3,604.00
Connell Resources, Inc.	2231030-02	CR21 REHAB	\$ 6,811.10
Core & Main LP	T874973	Inventory Meters	\$ 19,386.00
Coulson Excavating Company Inc	TR-2101-05	pay out retainage recorded thru app 4	\$ 64,758.67
Coulson Excavating Company Inc	TR-2101-05	WCR23 Project, Pay Request 5	\$ 271,564.64
Dana Kepner Company, LLC	6223420-00	#99 PIPE PLUG, WATEROUS - Hydrant Maintenance	\$ 45.60
Daniels Long Chevrolet	11202023	3 x Chevrolet Equinoxes - 212218, 182152, 182185	\$ 86,035.00
Dept Public Health Environment	E230435	Monthly testing	\$ 193.50
Direct Discharge Consulting, LLC	2360	Oct ORC Services	\$ 1,500.00
Dyekman Trophies, Inc.	341490	Name plate - PD	\$ 20.00
Eaton Grove Nursery Ltd	11032023	Trees for Tree City USA	\$ 1,655.20
Employers Council	0000485222	HR professional services	\$ 800.00
Felsburg Holt & Ullevig Inc	39022	Hwy 392 & WCR 23 Intersection Improvements	\$ 802.50
Freedom Mailing Services Inc	46525	Delinquent Notices	\$ 183.68
Freedom Mailing Services Inc	46472	Postcard Bill Processing	\$ 1,289.56
Front Range Fire Protect Inc	SD5242	annual inspection PD building	\$ 495.00
Frontier Business Products	881500	PW Color Copies	\$ 26.96
Frontier Business Products	881500	TH Color Copies	\$ 156.85
Frontier Business Products	881500	TH - Copy Machine 94244	\$ 112.49
Frontier Business Products	881500	PW - Copy Machine 94240	\$ 112.49
Greeley Lock and Key	25555	Community Park reader replacement due to vandalism	\$ 567.70
Hayashi & Macsalka, LLC	606	Legal Fees - PROG-WATER2 NISP	\$ 19.50
Hayashi & Macsalka, LLC	609	Legal Fees - Cust#270	\$ 193.50
Hayashi & Macsalka, LLC	606	Legal Fees - PROG-WATER2 NISP	\$ 117.00
Hayashi & Macsalka, LLC	612	General Legal Services - P-2202 Skate Park	\$ 136.50
Hayashi & Macsalka, LLC	604	General Services - Travel Time	\$ 295.00
Hayashi & Macsalka, LLC	605	Legal Fees - Cust#265	\$ 64.50
Hayashi & Macsalka, LLC	612	General Legal Services - P-2202 Skate Park	\$ 39.00
Hayashi & Macsalka, LLC	603	Planning Development Review (Reimbursable) - Harmony Road widening project and East Pointe Market	\$ 64.50
Hayashi & Macsalka, LLC	606	Legal Fees - W-2801	\$ 253.50
Hayashi & Macsalka, LLC	612	General Legal Services	\$ 5,109.00
Hayashi & Macsalka, LLC	606	Legal Fees - PROG-WATER2 NISP	\$ 97.50
Hayashi & Macsalka, LLC	612	General Legal Services - P-2202 Skate Park	\$ 156.00
Hayashi & Macsalka, LLC	612	General Legal Services - IHOP	\$ 78.00
Hayashi & Macsalka, LLC	606	Legal Fees - W-2801	\$ 331.50
Hayashi & Macsalka, LLC	606	Legal Fees - TR-2201 (WCR19 & E Harmony)	\$ 136.50
Hayashi & Macsalka, LLC	608	Legal Fees - Cust#233	\$ 604.50
Hayashi & Macsalka, LLC	610	Legal Fees - Cust#246	\$ 1,139.50
Hayashi & Macsalka, LLC	612	General Legal Services - P-2303 Safe Parks	\$ 78.00
Highland Products Group, LLC	310033424	Bike Repair Stand	\$ 1,776.00
Hospitality Supply, Inc.	83301	Household & Multi-Fold Paper Towels	\$ 85.69
JR Engineering, LLC	83259	Engineering services - Cust# 233	\$ 740.00
K & K Laser Creations, LLC	33852	2 - 2x10 Name Plates	\$ 41.90
Kenneth D Chavez	23002	Labor for 11.05.23 - 11.18.23	\$ 5,384.62
Kenneth D Chavez	2301	Labor for 10.22.23 - 11.04.23	\$ 5,384.62
La Salle Oil Co.	184242	Fuel	\$ 2,318.08
La Salle Oil Co.	184573	Fuel	\$ 1,611.84
Landmark Structures I, LP	W-2101-08	retainage contract for water tank (9/26-10/25)	\$ 28,286.10
Landmark Structures I, LP	W-2101-08	1.5 MG elevated Water Tank (09/26/23-10/25/23)	\$ 537,435.89
Landmark Structures I, LP	W-2101-08	retainage contract for water tank (9/26-10/25)	\$ (28,286.10)
Lands End Business Outfitters	SIN11616796	Admin Uniforms	\$ 44.16
Lands End Business Outfitters	SIN11640868	Admin Uniforms	\$ 331.77
LightGig Communications, LLC	445243	Severance Town Hall Service	\$ 120.00
MAC Equipment, Inc.	457637	TK#223 - POWER UNIT SOLENOID KIT	\$ 48.84
MAC Equipment, Inc.	458834	Power/ground cable, plow side - TK#223 plow repair	\$ 49.00
MILL BROTHERS LANDSCAPE INC	40583	Irrigation winterization for the 2 parks in the timber ridge subdivision	\$ 544.00
New York Life	BGJ_20231103	Employee Deductions	\$ 913.12
Next Step Communications, LLC	11626	Starlink Monthly Rental for Lakeview City Park	\$ 250.00
Next Step Communications, LLC	11637	Starlink Monthly Rental for Severance Community Park	\$ 250.00
North Weld County Water District	7741	Water Utility billing	\$ 148,609.12
North Weld County Water District	7740	Water Utility billing	\$ 69,836.02
North Weld County Water District	654600-OCT23	Water Meter-Account	\$ 41,262.03
OJ Watson Company Inc	J10141	99 Int. 4900 - #239 - Install Monroe Plow HITCH,PPMTEQ,30.5,MC6000.1.25 BOLT-ON,1.00 PUSH	\$ 747.50
Onix IT, Inc.	8035	Managed Onsite Service (10/1/2023 - 10/31/2023)	\$ 840.00
Onix IT, Inc.	8035	Microsoft Power Automate for Government (10/1/2023 - 10/31/2023)	\$ 30.00
Onix IT, Inc.	8035	Microsoft Office 365 G3 GCC (10/1/2023 - 10/31/2023)	\$ 858.00
Onix IT, Inc.	8019	Azure Subscription	\$ 307.23
Onix IT, Inc.	8035	Managed Services (per user) - Business Standard (10/1/2023 - 10/31/2023)	\$ 3,800.00
Onix IT, Inc.	8035	Microsoft Exchange Online (Plan 2) for GCC (10/1/2023 - 10/31/2023)	\$ 376.00
Ottem Electronics, Inc.	5622	Install Bluetooth card reader, Reconfigure Reader, and Mobile Credential 9/19-9/21	\$ 648.00
Poudre Valley REA	135 1123	Streetlights, Casa Loma	\$ 134.42
Poudre Valley REA	135 1123	Streetlights, Soaring Eagle	\$ 190.95
Poudre Valley REA	135 1123	36252 Evans St Power	\$ 50.40
Poudre Valley REA	135 1123	Streetlights, Foxridge	\$ 104.68
Poudre Valley REA	135 1123	629 Shoreview Pkwy Lift Station	\$ 339.94
Poudre Valley REA	135 1123	Streetlights, Hidden Valley Farms	\$ 1,429.62
Poudre Valley REA	135 1123	Streetlights, Severance Shores	\$ 221.76
Poudre Valley REA	135 1123	75 Flat Iron Ln Power Source	\$ 72.47
Poudre Valley REA	135 1123	CO RD 80 and Rangeview	\$ 31.34
Poudre Valley REA	135 1123	CO RD 74 & 19	\$ 13.34
Poudre Valley REA	135 1123	CO RD 23 and Belmont Dr	\$ 34.75
Poudre Valley REA	135 1123	Streetlights, Belmont Farms	\$ 235.37
Poudre Valley REA	135 1123	Streetlights, Summit View	\$ 417.45
Poudre Valley REA	135 1123	CO RD 21 and 76 1/2 - Water Tank	\$ 1,007.58
Poudre Valley REA	135 1123	Streetlights, Sunset Ridge	\$ 249.18
Poudre Valley REA	135 1123	2880 Branding Iron Power	\$ 76.87
Poulsen Ace Hardware, Inc.	724903	Tree City USA	\$ 22.96
Precision Pavement Marking Co	350865	County Rd 70 & 80	\$ 6,171.00
Precision Pavement Marking Co	350864	Striping Maintenance 2023	\$ 53,479.00
Precision Pavement Marking Co	350876	Foxtail and Mahogany thermoplastic	\$ 2,400.00
Psychological Dimensions LLC	4051	PCOMP	\$ 800.00

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
11/01/23 - 11/30/23

Vendor Name	Invoice Number	Description	Amount Paid
Ram Waste Systems, Inc	7379822V327	Chambers Howl-O-Ween 5k	\$ 740.00
Reprographics Inc	211931	4 1/4" Fom-Core Print for Finance Presentation	\$ 240.00
Republic Services, Inc	0642-000736568	Trash Services - Wastewater Plant Acct	\$ 68.97
SAFEbuilt Colorado, Inc.	APRIL2021 CREDITMEMO	Building Inspections - Credit Memo	\$ (861.25)
SAFEbuilt Colorado, Inc.	0105377-IN	Building Inspections	\$ 9,106.92
SAFEbuilt Colorado, Inc.	JULY2022 CREDIT MEMO	Building Inspections - Credit Memo	\$ (77.13)
SBS Services Group LLC	6324330	PW - routine janitorial	\$ 250.00
Scott's Electric & Bucket Truck, Inc	8673	New LED lights under the gazebo with new photocell	\$ 664.93
Scott's Electric & Bucket Truck, Inc	8669	Grader shed lighting upgrade	\$ 726.32
Sign Solutions USA	409282	Street signs	\$ 183.43
Signs By Tomorrow	45160	Home based business sign	\$ 85.00
Skaggs Companies, Inc.	100_A_191070_10	Men's uniforms - dress vest, razor vest, revolution w/dbl plate pockets	\$ 1,787.91
Skaggs Companies, Inc.	100_A_161431_18	Officer Uniform	\$ 379.99
TDS	8224100100028399-NOV2023	PD Bldg phone and internet	\$ 272.45
Team Laboratory Chemical, LLC	INV0038342	Super bugs for wastewater plant	\$ 511.50
Town of Windsor	015265-000 1023	Account -Wastewater Treatment	\$ 27,571.37
TransUnion Risk & Alternative Data, Inc	5453941-202310-1	Background Checks	\$ 75.00
Tri-Tech Security, Inc.	34718	PD Bldg fire alarm monitoring	\$ 84.00
UMB Staff Credit Cards	0151 1023	Chipotle 0755-Per diem-Training	\$ 8.30
UMB Staff Credit Cards	0151 1023	Hampton Inn & Suites Den-Per diem-Training lodging	\$ 1,836.00
UMB Staff Credit Cards	0151 1023	Discount Nutrition Co-Per diem-Training	\$ 24.81
UMB Staff Credit Cards	0151 1023	Einstein Bagel Bros 40-Food for training	\$ 12.17
UMB Staff Credit Cards	0151 1023	Air Care Colorado Ft Coll-PD veh emission	\$ 25.00
UMB Staff Credit Cards	0151 1023	Ezcateron The Border-CAB Mtg Meal 10.06.23	\$ 174.90
UMB Staff Credit Cards	0151 1023	Tst* Via 313 - Rainey St-ICMA Conference Meal	\$ 20.69
UMB Staff Credit Cards	0151 1023	Austin Marriott Downto-ICMA Conference Meal	\$ 34.69
UMB Staff Credit Cards	0151 1023	Austin Marriott Downto-Last Breakfast at ICMA Conference	\$ 24.49
UMB Staff Credit Cards	0151 1023	Dougs Diner-Mayor's Meeting	\$ 37.13
UMB Staff Credit Cards	0151 1023	Rocky Mountain Snack-Per diem-Training no receipt available (water)	\$ 3.50
UMB Staff Credit Cards	0151 1023	Hampton Inn & Suites Den-Per diem water at the hotel/training.	\$ 6.00
UMB Staff Credit Cards	0151 1023	Panera Bread #202461 K-Food for training	\$ 18.57
UMB Staff Credit Cards	0151 1023	Pho Bay Silverthorne-Food for training	\$ 45.07
UMB Staff Credit Cards	0151 1023	First Watch - 0425- Passing of POST Brunch Meeting	\$ 84.38
UMB Staff Credit Cards	0151 1023	Dominos 6244-SWAT Call regional emergency food for standoff in town.	\$ 115.06
UMB Staff Credit Cards	0151 1023	Liberty Firearms Institut- handgun post qual	\$ 30.00
UMB Staff Credit Cards	0151 1023	Phillips 66 - Alta Conven-Refuel of Van for CMCA Annual Conference	\$ 46.24
UMB Staff Credit Cards	0151 1023	Wyndham- Hotel Room for APA Conference Presentation	\$ 218.84
UMB Staff Credit Cards	0151 1023	Austin Marriott Downto-ICMA Conference Meal	\$ 28.82
UMB Staff Credit Cards	0151 1023	Dropbox Fax Monthly-Monthly Service	\$ 14.98
UMB Staff Credit Cards	0151 1023	In *nafco-Inc.-Envelopes for citations/officers	\$ 719.00
UMB Staff Credit Cards	0151 1023	Wpy*cecti- Training CECTI	\$ 449.00
UMB Staff Credit Cards	0151 1023	Dos Locos Mexican Restaur-Food for training	\$ 37.92
UMB Staff Credit Cards	0151 1023	Air Care Colorado Ft Coll-Emissions Test	\$ 25.00
UMB Staff Credit Cards	0151 1023	Wm Supercenter #4599-Materials for coffee with a cop	\$ 10.97
UMB Staff Credit Cards	0151 1023	Rivera De Chapala-Lunch meeting with PIO from Greeley	\$ 30.86
UMB Staff Credit Cards	0151 1023	Indeed Jobs-Police Dept. Recruiting	\$ 505.57
UMB Staff Credit Cards	0151 1023	Austin Marriott Downto-ICMA Conference Meal	\$ 40.56
UMB Staff Credit Cards	0151 1023	Wyndham-Tax Refund (Room for APA Conference)	\$ (20.15)
UMB Staff Credit Cards	0151 1023	Dominos 6244-Meals for SWAT Call	\$ 88.25
UMB Staff Credit Cards	0151 1023	Par*smoothie King Sk1510-Per diem-Training	\$ 7.02
UMB Staff Credit Cards	0151 1023	Sushi Castle-Per diem-Training	\$ 30.76
UMB Staff Credit Cards	0151 1023	Starbucks Store 11995-Per diem-Training	\$ 9.51
UMB Staff Credit Cards	0151 1023	Indeed Jobs-PD Posting for Hire	\$ 176.50
UMB Staff Credit Cards	0151 1023	The Curtis-Training accommodations CE	\$ 541.74
UMB Staff Credit Cards	0151 1023	Weld Co C&R Office-Moody Zoning Mylar Recording - Customer # 233	\$ 24.48
UMB Staff Credit Cards	0151 1023	Weld Co C&R Office-Clearview Library Reciprocal Agreement Recorded - Customer # 275	\$ 88.08
UMB Staff Credit Cards	0151 1023	Weld County Accounting-Weld County Town/County Dinner 10.26.23	\$ 51.00
UMB Staff Credit Cards	0151 1023	Uber Trip-ICMA Conference Travel From Airport to Hotel	\$ 11.59
UMB Staff Credit Cards	0151 1023	Ridgeline Front Desk-Capet Conference Hotel	\$ 302.64
UMB Staff Credit Cards	0151 1023	Tst* Jamba Juice - 0653 --Per diem-Training	\$ 9.08
UMB Staff Credit Cards	0151 1023	Jimmy Johns 1551-Per diem-Training	\$ 16.10
UMB Staff Credit Cards	0151 1023	Qdoba 2239-Per diem-Training	\$ 26.70
UMB Staff Credit Cards	0151 1023	Wendys - 4585-Food from training	\$ 16.43
UMB Staff Credit Cards	0151 1023	Air Care Colorado Ft Coll-Emissions Test	\$ 25.00
UMB Staff Credit Cards	0151 1023	Colorado Municipal Leagu-CML Mayor's Summit	\$ 85.00
UMB Staff Credit Cards	0151 1023	Aa Coins And Pins-Special Meetings for hand out to Board members	\$ 319.00
UMB Staff Credit Cards	0151 1023	Ezcatermashburger-TC Meal 10.10.23	\$ 247.72
UMB Staff Credit Cards	0151 1023	Ezcaterquinos-Pc Meeting Meal	\$ 153.95
UMB Staff Credit Cards	0151 1023	United-Flight for GFOA training	\$ 428.32
UMB Staff Credit Cards	0151 1023	Austin Marriott Downto-ICMA Conference Meal	\$ 28.82
UMB Staff Credit Cards	0151 1023	Wyndham-Tax Refund (Room APA Conference)	\$ (20.15)
UMB Staff Credit Cards	0151 1023	Tst* Jamba Juice - 0653 --Per diem-Training	\$ 11.92
UMB Staff Credit Cards	0151 1023	Qdoba 2239-Per diem-Training	\$ 24.90
UMB Staff Credit Cards	0151 1023	Starbucks Store 11995-Per diem-Training	\$ 9.51
UMB Staff Credit Cards	0151 1023	Shell Oil 57443812201-Food for training	\$ 8.21
UMB Staff Credit Cards	0151 1023	Hampton Inn & Suites Den-Refund of temp charge for training hotel room	\$ (468.70)
UMB Staff Credit Cards	0151 1023	Amz*banner Buzz-Pop up banner in case of media/press release	\$ 239.04
UMB Staff Credit Cards	0151 1023	Air Care Colorado Ft Coll-Vehicle emissions	\$ 25.00
UMB Staff Credit Cards	0151 1023	Ilimc-IIMC 2024 Membership Dues- Town Clerk	\$ 185.00
UMB Staff Credit Cards	0151 1023	Ezcaterwing Boss-TB Mtg Meal	\$ 153.50
UMB Staff Credit Cards	0151 1023	Uber Trip-ICMA Conference Travel From Hotel to Airport	\$ 25.94
UMB Staff Credit Cards	0151 1023	Austin Marriott Downto-Meals at ICMA Conference	\$ 185.44
UMB Staff Credit Cards	0151 1023	Southern Tire Mart #530-new tires for unit 551	\$ 35.00
UMB Staff Credit Cards	0151 1023	Target 00027169-Per diem-Training	\$ 5.86
UMB Staff Credit Cards	0151 1023	Wpy*cecti- Training Wastewater CECTI	\$ 449.00
UMB Staff Credit Cards	0151 1023	Canvasworld-Canvas for Council Chambers	\$ 169.56
UMB Staff Credit Cards	0151 1023	Toolfetech-Replaced a dewatering wastewater pump at the wastewater treatment plant.	\$ 3,215.00
UMB Staff Credit Cards	0151 1023	Costco Whse #1178-Candy for trick or treat parade	\$ 929.52
UMB Staff Credit Cards	0151 1023	School Of Public Affairs-Training	\$ 500.00
UMB Staff Credit Cards	0151 1023	Tst* The Tavern Kitchen A-CMCA Annual Clerk Conference Dinner	\$ 21.52
UMB Staff Credit Cards	0151 1023	Viewline Resort Snowmass-CMCA Annual Clerk Conference	\$ 417.00
UMB Staff Credit Cards	0151 1023	United-Flight for GFOA training	\$ 428.32
UMB Staff Credit Cards	0151 1023	Wyndham-APA Conference Hotel	\$ 279.96

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
11/01/23 - 11/30/23

Vendor Name	Invoice Number	Description	Amount Paid
UMB Staff Credit Cards	0151 1023	Walmart-Cookies for open house	\$ 52.57
UMB Staff Credit Cards	0151 1023	Starbucks Store 11995-Per diem-Training	\$ 9.51
UMB Staff Credit Cards	0151 1023	Panda Express #3429-Per diem-Training	\$ 13.00
UMB Staff Credit Cards	0151 1023	Par*smoothe King Sk1510-Per diem-Training	\$ 9.31
UMB Staff Credit Cards	0151 1023	Air Care Colorado Ft Coll-Emissions Test	\$ 25.00
UMB Staff Credit Cards	0151 1023	Hampton Inn & Suites Den-Temp charge for training hotel room - gets refunded	\$ 468.70
UMB Staff Credit Cards	0151 1023	Templepubli-Recruiting ad for new PD officer	\$ 295.00
UMB Staff Credit Cards	0151 1023	Amz*banner Buzz-Pop up banner in case of media/press release	\$ 239.04
UMB Staff Credit Cards	0151 1023	In *onix It, Inc.-New laptop	\$ 3,207.50
UMB Staff Credit Cards	0151 1023	Hilton Austin Taco Projec-ICMA Conference Meal	\$ 40.02
UMB Staff Credit Cards	0151 1023	Uber Trip-ICMA Conference Travel From Hotel to Airport	\$ 5.18
UMB Staff Credit Cards	0151 1023	Aust Thunderclrd-Last Lunch for ICMA Conference	\$ 17.86
UMB Staff Credit Cards	0151 1023	Tokyo Joes Hr 1 005-Per diem-Training	\$ 30.19
UMB Staff Credit Cards	0151 1023	Qdoba 2239-Per diem-Training	\$ 20.40
UMB Staff Credit Cards	0151 1023	Mail N Copy 2020-11-16-Refund from Mail n Copy	\$ (24.66)
UMB Staff Credit Cards	0151 1023	Mr. Yos Llc-Donuts for the crew on Friday morning.	\$ 47.37
UMB Staff Credit Cards	0151 1023	Fairbank Equipment-Pump and equipment for the Mag Chlorite Tank at the shop.	\$ 1,490.06
UMB Staff Credit Cards	0151 1023	Keystone Resv-Hotel	\$ (7.90)
UMB Staff Credit Cards	0151 1023	Air Care Colorado Ft Coll-Vehicle emissions	\$ 25.00
UMB Staff Credit Cards	0151 1023	Ezcaterbjs Restaurant-TC Meal 10.24.23	\$ 281.80
UMB Staff Credit Cards	0151 1023	Austin Marriott Downto-ICMA Conference Hotel Room and 3 Room Service Meals	\$ 1,321.98
UMB Staff Credit Cards	0151 1023	Grays Cafe-Managers/Mayor Breakfast Meeting	\$ 61.63
UMB Staff Credit Cards	0151 1023	Dc Oakes Brewhouse & Eate-Interim Police Chief/Management Meeting	\$ 65.54
UMB Staff Credit Cards	0151 1023	Par*smoothe King Sk1510-Per diem-Training	\$ 11.70
UMB Staff Credit Cards	0151 1023	Raising Canes 0304-Per diem-Training	\$ 11.95
UMB Staff Credit Cards	0151 1023	Batteries Plus - #0835--	\$ 75.98
UMB Staff Credit Cards	0151 1023	Shell Oil 57443812201-Gas gas card won't work	\$ 56.71
UMB Staff Credit Cards	0151 1023	Dominos 6244-Food for staff during decorating	\$ 45.13
UMB Staff Credit Cards	0151 1023	Indeed Jobs-PD job postings	\$ 500.95
UMB Staff Credit Cards	0151 1023	Weld Co C&r Office-Fisher Case-1016 Court File Easement Agreement	\$ 56.28
UMB Staff Credit Cards	0151 1023	Co Motor Vehicle Servi-Emissions Test for License Plate Renewal for Unit 001	\$ 26.33
UMB Staff Credit Cards	0151 1023	Uber Trip-ICMA Conference Travel From Airport to Hotel	\$ 57.99
UMB Staff Credit Cards	0151 1023	Positive Promotions-glow sticks for town halloween and christmas	\$ 890.10
UMB Staff Credit Cards	0151 1023	Qdoba 2239-Per diem-Training	\$ 13.50
University Auto Parts, Inc.	371225	6A CHARGER MAINTAINER	\$ 73.98
University Auto Parts, Inc.	371225	ICE SCRAPER-11 TALON	\$ 31.98
UNUM Life Insurance Co America	10.2023	Monthly Disability Insurance	\$ 4,068.87
Upper Case Printing Ink	1091	Window Envelopes for Delinquent Notices	\$ 16.35
Utility Notification Center	223101439	RTL Transmissions	\$ 794.64
Utility Refunds	1110.01 - REISSUE	Utility Refund 1110.01,312 CHARLES AVENUE	\$ 67.04
Verizon Wireless	9947181253	Cell Phone - TH & PW	\$ 1,330.92
Verizon Wireless	9948253354	Cell Phone Service - PD	\$ 1,601.85
Waste Management of Colorado, Inc	5128224-2534-8	Trash Service - PW	\$ 163.10
Waste Management of Colorado, Inc	5133056-2534-7	Roll Off Trash Service	\$ 566.52
WEX BANK	92970894	Offsite Fuel	\$ 1,634.15
Wickham Tractor Co.	ID44494	Brooms for snow removal - #551	\$ 660.54
Windsor Ace Hardware	170584/4	TRAFFIC LIGHT MARKING PAINT	\$ 17.98
Xcel Energy	851365020	Street Lights	\$ 3,745.34
Xcel Energy	850584834	305240804 - 32991 CR 23	\$ 18.99
Xcel Energy	851159255	300954583 - 20/15 2-6-67 Sewage Plant	\$ 2,268.56
Xcel Energy	851159255	301274394 - 209 1st St Bldg Fire	\$ 200.45
Xcel Energy	851159255	304992152 - 145 W 3rd Ave Unit Outdoor Light	\$ 22.98
Xcel Energy	851159255	301709610 - 57/16 2-6-67 Pump	\$ 11.90
Xcel Energy	851159255	304683265 - 410 Immigrant Trail - Settlers Landing HOA	\$ 13.05
Xcel Energy	851159255	300942323 - 10822 County Road 74 Bldg Stoc	\$ 13.61
Xcel Energy	851159255	301456912 - 336 1st St	\$ 136.48
Xcel Energy	851159255	304920983 - 100 Waterfall Way	\$ 163.50
Xcel Energy	851159255	301597386 - 400 Timber Ridge Pkwy Unit Spkl	\$ 12.58
Xcel Energy	851159255	301748145 - 410 Timber Ridge Pkwy Unit Spkl	\$ 12.34
Xcel Energy	851159255	304182684 - 231 W 4th Ave Unit Pump	\$ 143.36
Xcel Energy	851159255	304881524 - 145 3rd St	\$ 922.67
Xcel Energy	851159255	301872364 - 513 1/2 Broadview Dr	\$ 57.77
Xcel Energy	851159255	303987355 - 3 S Timber Ridge Pkwy	\$ 430.87
Xcel Energy	851159255	300966458 - 211 1st St	\$ 74.54
Xcel Energy	851159255	304920986 - 101 Waterfall Way	\$ 122.27
Xcel Energy	851159255	305240804 - 32991 CR 23	\$ 30.80
Xcel Energy	851159255	301894204 - 50 Timber Ridge Pkwy	\$ 70.14
Xcel Energy	851159255	302039930 - 1236 1/2 Baldrige Dr Unit Lift	\$ 250.04
Xcel Energy	851159255	301443761 - 1020 Mahogany Dr Unit Pump	\$ 463.96
			\$ 1,550,960.22

Financial Statement Review

Nancy E. Mueller, CPA
January 16, 2024



November 2023 Interim Financial Statements

The November 2023 Town of Severance Interim Financial Statements have been reviewed and can be published as part of the January 23, 2024, Council Consent Agenda.


Nancy E. Mueller, CPA
Finance Director

TOWN OF SEVERANCE
COMBINED CASH INVESTMENT
NOVEMBER 30, 2023

COMBINED CASH ACCOUNTS

01-100700	CASH ON HAND	2,807
01-101000	BANK OF CO- CHECKING ***1469	929,849
01-101500	BANK OF CO CREDIT CARD ***1481	15,323
01-102100	COLOTRUST	15,240,407
01-102180	UMB SAFEKEEPING	35,768,757
01-106000	XPRESS DEPOSIT ACCOUNT	84,438
01-107500	CASH CLEARING - UTILITIES	(199)
	TOTAL COMBINED CASH	52,041,383
01-100000	CASH ALLOCATED TO OTHER FUNDS	(52,041,383)

TOTAL UNALLOCATED CASH

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	21,420,992
11	ALLOCATION TO CONSERVATION TRUST FUND	232,770
12	ALLOCATION TO TRANSPORTATION FUND	3,040,082
13	ALLOCATION TO PARKS FUND	377,105
14	ALLOCATION TO PUBLIC FACILITIES FUND	1,354,318
15	ALLOCATION TO PUBLIC SAFETY FUND	332,110
41	ALLOCATION TO FLEET FUND	417,610
51	ALLOCATION TO WATER FUND	12,420,308
52	ALLOCATION TO WASTEWATER FUND	12,047,173
53	ALLOCATION TO STORMWATER FUND	1,549,484
75	ALLOCATION TO CAPITAL PROJECTS	(1,150,569)
	TOTAL ALLOCATIONS TO OTHER FUNDS	52,041,383
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(52,041,383)

ZERO PROOF IF ALLOCATIONS BALANCE

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

GENERAL FUND

ASSETS

10-100000	CASH - COMBINED FUND	21,420,992	
10-105000	TAXES RECEIVABLE	694	
10-105300	CASH W/ WELD COUNTY TREASURER	10,366	
10-105400	PREPAID EXPENSES	3,784	
10-115000	ACCOUNTS RECEIVABLE	9,668	
10-115010	FUEL INVENTORY	2,978	
10-115200	GRANT RECEIVABLE	410,528	
10-120000	DEVELOPER RECEIVABLES	1,288	
10-131000	DUE FROM OTHER GOVERNMENTS	172,339	
10-131500	ADVANCE TO STORMWATER FUND	40,000	
	TOTAL ASSETS		22,072,636

LIABILITIES AND EQUITY

LIABILITIES

10-202000	ACCOUNTS PAYABLE	143,005	
10-203000	CUSTOMER DEPOSITS-DEVELOPERS	56,174	
10-203500	CUSTOMER DEPOSITS-RENTALS	1,500	
10-204000	OTHER ACCRUED EXPENSES	13,324	
10-211400	COLORADO UNEMPLOYMENT PAYABLE	862	
10-211650	AFLAC PAYABLE	25	
10-211700	HEALTH INSURANCE PAYABLE	1,272	
10-211750	LIFE INSURANCE PAYABLE	87	
10-211800	DEFERRED PROPERTY TAXES	694	
10-222000	DEFERRED REVENUE	1,632,265	
10-223000	DEFERRED INFLOWS OF RESOURCES	9,608	
	TOTAL LIABILITIES		1,858,816

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
10-290000	FUND BALANCE	16,354,473	
	REVENUE OVER EXPENDITURES - YTD	3,859,347	
	BALANCE - CURRENT DATE	20,213,820	
	TOTAL FUND EQUITY		20,213,820
	TOTAL LIABILITIES AND EQUITY		22,072,636

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE					
<u>TAXES</u>					
10-31-1000 GENERAL PROPERTY TAX		1,880,323	1,864,462	(15,861)	100.9
10-31-3000 SALES TAX	172,339	1,655,044	1,680,000	24,956	98.5
10-31-4000 USE TAX BUILDING MATERIALS	99,494	1,181,143	990,236	(190,907)	119.3
10-31-8100 SEVERANCE TAX (OIL & GAS)		450,074	10,000	(440,074)	4500.7
10-31-8200 FRANCHISE	783	197,872	225,000	27,128	87.9
10-31-9000 INTEREST / DELINQUENT TAX		1,256	1,500	244	83.7
TOTAL TAXES	272,616	5,365,712	4,771,198	(594,514)	112.5
<u>LICENSES & PERMITS</u>					
10-32-1000 BUS.LICENSE			2,000	2,000	.0
10-32-1100 LIQUOR LICENSE	100	2,250	400	(1,850)	562.5
10-32-2000 HOME BASED BUSINESS FEES		750	1,000	250	75.0
10-32-2100 BUILDING PERMIT & LICENSE	55,686	653,086	450,000	(203,086)	145.1
10-32-2600 ANIMAL LICENSES	110	810	1,000	190	81.0
10-32-3100 ADMIN. SERVICE DEVELOPMENT FEE	3,600	51,600	48,900	(2,700)	105.5
10-32-3400 ADMINISTRATION FEES	18,513	203,943	150,000	(53,943)	136.0
10-32-3600 PLAT SUBDIVISION/ZONING FEES		2,450		(2,450)	.0
10-32-4100 ROW/HUNT/SIGN/DEVELOP. PERMITS	800	29,280	7,500	(21,780)	390.4
10-32-4150 SOLICITOR LICENSES	500	2,000	5,000	3,000	40.0
TOTAL LICENSES & PERMITS	79,309	946,168	665,800	(280,368)	142.1
<u>INTERGOVERNMENTAL</u>					
10-33-3000 CDOT-MPO GRANTS	184,345	750,000	750,000		100.0
10-33-4000 STATE GRANTS		249,666	463,548	213,882	53.9
10-33-4500 OTHER GRANT REVENUE	40,000	40,000		(40,000)	.0
10-33-5000 HIGHWAY USERS	28,945	256,604	289,582	32,978	88.6
10-33-5050 MINERAL LEASE		107,733	50,000	(57,733)	215.5
10-33-5100 MOTOR VEHICLE FEES	3,948	54,232	45,000	(9,232)	120.5
10-33-5200 COUNTY ROAD & BRIDGE		61,668	70,000	8,332	88.1
10-33-5300 SPECIFIC OWNERSHIP TAX	6,419	74,301	100,000	25,699	74.3
10-33-5600 CIGARETTE TAX	1,726	5,480	3,000	(2,480)	182.7
10-33-6000 SHARED REVENUE WINDSOR	63,741	208,006	150,000	(58,006)	138.7
TOTAL INTERGOVERNMENTAL	329,123	1,807,691	1,921,130	113,439	94.1
<u>CHARGES FOR SERVICES</u>					
10-34-1100 COURT COSTS	390	3,095	2,500	(595)	123.8
10-34-1200 POLICE REVENUE		48,193	96,000	47,807	50.2
10-34-1400 MAPS, PLANS, COPIES	233	3,649	2,000	(1,649)	182.4
TOTAL CHARGES FOR SERVICES	623	54,936	100,500	45,564	54.7

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITS</u>					
10-35-1000 MUNICIPAL COURT FINES	3,490	61,478	60,000	(1,478)	102.5
10-35-1100 SURCHARGE	320	3,585	2,500	(1,085)	143.4
10-35-1300 RESTITUTION - TOWN		10,650		(10,650)	.0
TOTAL FINES & FORFEITS	3,810	75,713	62,500	(13,213)	121.1
<u>MISCELLANEOUS</u>					
10-36-1000 RETURN CHECK CHARGES	240	2,397	2,500	103	95.9
10-36-1500 INSURANCE CLAIM PAYMENTS		37,838	2,500	(35,338)	1513.5
10-36-1600 SPECIAL ASSESSMENTS		766	766		100.0
10-36-2000 OTHER MISCELLANEOUS REVENUE	1,577	9,590	5,000	(4,590)	191.8
10-36-3000 RENT	3,050	37,145	41,500	4,355	89.5
10-36-3500 INTEREST AND DIVIDENDS	40,894	559,686	225,000	(334,686)	248.8
10-36-3550 CHANGE IN MARKET VALUE	119,592	121,552		(121,552)	.0
10-36-3560 INTERFUND LOAN - PRINCIPAL	616	6,059		(6,059)	.0
10-36-3565 INTERFUND LOAN - INTEREST	130	1,398		(1,398)	.0
10-36-4500 MATERIALS AND LABOR		8,943	10,000	1,057	89.4
10-36-5000 SPECIAL EVENT REVENUE	1,400	68,591	60,000	(8,591)	114.3
10-36-5100 SPECIAL EVENTS IN-KIND REVENUE	19,431	19,431		(19,431)	.0
10-36-6500 REIMBURSEMENTS/REFUNDS		17,515		(17,515)	.0
10-36-8050 OIL AND GAS ROYALTIES	491	7,061	10,000	2,939	70.6
10-36-9900 OTHER REVENUES	2,786	422,837		(422,837)	.0
TOTAL MISCELLANEOUS	190,208	1,320,811	357,266	(963,545)	369.7
<u>TRANSFERS IN</u>					
10-39-1000 TRANSFERS FROM OTHER FUNDS			8,203	8,203	.0
TOTAL TRANSFERS IN			8,203	8,203	.0
TOTAL FUND REVENUE	875,688	9,571,031	7,886,597	(1,684,434)	121.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
EXPENSES FOR ALLOCATION						
10-40-3177	VEHICLE REPAIRS & MAINTENANCE	(783)				.0
	TOTAL EXPENSES FOR ALLOCATION	(783)				.0
LEGISLATIVE						
10-41-1100	REGULAR STAFF WAGES	5,143	67,127	91,753	24,626	73.2
10-41-1104	RETIREMENT 457	154	2,014	2,752	738	73.2
10-41-1105	BOARD OF TRUSTEE FEES	850	8,100	13,000	4,900	62.3
10-41-1130	FICA/MEDICARE	458	5,627	7,020	1,393	80.2
10-41-1140	WORKERS COMPENSATION		1,796	2,500	704	71.9
10-41-1150	UNEMPLOYMENT	10	134	275	141	48.9
10-41-1160	HEALTH INSURANCE	738	12,397	18,714	6,317	66.3
10-41-1161	DISABILITY INSURANCE	106	1,431	1,843	412	77.7
10-41-2100	LEGAL FEES	3,176	54,741	130,000	75,259	42.1
10-41-3150	TELEPHONE	86	936	1,200	264	78.0
10-41-3180	MILEAGE			500	500	.0
10-41-3210	INSURANCE AND BONDS		5,723	5,288	(435)	108.2
10-41-3330	PUBLISHING/RECORDING	2,145	2,647	1,000	(1,647)	264.7
10-41-3350	ORDINANCE CODIFICATION		3,043	4,000	957	76.1
10-41-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS		3,617	5,100	1,483	70.9
10-41-3820	CONTINUING EDUCATION	950	10,681	9,250	(1,431)	115.5
10-41-3825	MEETING/MEALS	204	8,429	10,000	1,571	84.3
10-41-3990	MISCELLANEOUS	90	214	500	286	42.7
10-41-4010	CORA REQUESTS		371		(371)	.0
10-41-4320	COMPUTER REPLACE./AUDIO VISUAL		3,933	6,000	2,068	65.5
10-41-4330	COMPUTER SUPPORT AND MAINT	1,306	25,851	38,825	12,974	66.6
10-41-4810	UNIFORMS		567	2,275	1,708	24.9
10-41-4990	SUPPLIES	119	1,076	1,000	(76)	107.6
10-41-5050	EDUCATION SCHOLARSHIP		1,000		(1,000)	.0
10-41-5500	TOWN COUNCIL DISCRETIONARY	1,843	9,326	117,197	107,871	8.0
10-41-5550	LAND USE ADVISORY COMMITTEE	2,380	23,525	12,000	(11,525)	196.0
10-41-5555	IHOP GRANT		26,686	26,636	(50)	100.2
10-41-5560	TREE BOARD		784	2,000	1,216	39.2
10-41-7000	CAPITAL OUTLAY			15,000	15,000	.0
10-41-7700	LAND PURCHASING	(1,000)				.0
10-41-8200	ALLOCATION TO WATER FUND	(1,269)	(19,122)	(31,250)	(12,128)	(61.2)
10-41-8300	ALLOCATION TO WASTEWATER FUND	(1,213)	(18,277)	(29,871)	(11,594)	(61.2)
10-41-8400	ALLOCATION TO STORMWATER FUND	(429)	(6,465)	(10,570)	(4,105)	(61.2)
	TOTAL LEGISLATIVE	15,847	237,912	453,937	216,025	52.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
10-42-3310 WELD CO COORDINATED ELECTION			12,000	12,000	.0
10-42-3330 PUBLISHING		22		(22)	.0
10-42-4990 SUPPLIES	(39)				.0
TOTAL ELECTIONS	(39)	22	12,000	11,978	.2
<u>JUDICIAL</u>					
10-43-1100 REGULAR STAFF WAGES	1,714	27,696	47,176	19,480	58.7
10-43-1104 RETIREMENT 457	51	831	1,415	584	58.7
10-43-1130 FICA/MEDICARE	131	1,990	3,609	1,619	55.1
10-43-1140 WORKERS COMPENSATION		1,078	1,500	422	71.9
10-43-1150 UNEMPLOYMENT	3	55	141	86	39.2
10-43-1160 HEALTH INSURANCE	246	6,987	12,952	5,965	53.9
10-43-1161 DISABILITY INSURANCE	35	654	978	324	66.9
10-43-2100 LEGAL FEES	850	9,350	13,000	3,650	71.9
10-43-2110 MUNICIPAL JUDGE	600	7,200	8,000	800	90.0
10-43-3150 TELEPHONE	21	227	250	23	91.0
10-43-3210 INSURANCE AND BONDS		3,434	3,173	(261)	108.2
10-43-3810 MEMBERSHIP		50		(50)	.0
10-43-3820 EDUCATION			250	250	.0
10-43-3830 TRANSLATOR/JUROR FEES		730	1,500	770	48.7
10-43-4310 COURT SUPPLIES		903	600	(303)	150.5
10-43-4810 UNIFORMS		163	150	(13)	108.6
TOTAL JUDICIAL	3,653	61,347	94,694	33,347	64.8

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT					
	ADMINISTRATION										
10-44-1100	REGULAR STAFF WAGES	20,401	219,810	273,660	53,850	80.3					
10-44-1102	OVERTIME	31	601	(	601)	.0					
10-44-1104	RETIREMENT	711	7,628	9,485	1,857	80.4					
10-44-1130	FICA/MEDICARE	1,494	16,133	20,935	4,802	77.1					
10-44-1140	WORKERS COMPENSATION		4,957	6,900	1,943	71.9					
10-44-1150	UNEMPLOYMENT	41	441	821	380	53.7					
10-44-1160	HEALTH & LIFE INSURANCE	3,931	40,289	54,717	14,428	73.6					
10-44-1161	DISABILITY INSURANCE	365	3,558	4,981	1,423	71.4					
10-44-2150	HR SERVICES	800	7,405	45,000	37,595	16.5					
10-44-2990	OTHER PROFESSIONAL FEES		56,774	86,515	29,741	65.6					
10-44-3110	UTILITIES	1,030	10,704	18,000	7,296	59.5					
10-44-3150	TELEPHONE	323	3,549	5,000	1,451	71.0					
10-44-3175	BUILDING REPAIRS & MAINTENANCE	1,405	12,056	20,000	7,944	60.3					
10-44-3177	VEHICLE REPAIRS & MAINTENANCE		3,805	500	(	3,305)	760.9				
10-44-3210	INSURANCE AND BONDS		16,845	14,596	(	2,249)	115.4				
10-44-3220	CIRSA DEDUCTIBLES		1,500	6,000	4,500	25.0					
10-44-3330	PUBLISHING	111	111	1,750	1,639	6.3					
10-44-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS		2,020	2,000	(	20)	101.0				
10-44-3820	CONTINUING EDUCATION	(	65)	12,458	10,000	(	2,458)	124.6			
10-44-3825	MEALS/MISCELLANEOUS		2,922	3,000	78	97.4					
10-44-3990	MISCELLANEOUS SERVICES/COPIER	354	8,861	4,500	(	4,361)	196.9				
10-44-3992	SPECIAL EVENT EXPENDITURE	2,825	111,673	165,000	53,327	67.7					
10-44-3993	SPECIAL EVENTS IN-KIND COST	19,431	19,431	(	19,431)	.0					
10-44-4000	ADVERTISING	398	10,045	1,750	(	8,295)	574.0				
10-44-4310	OFFICE SUPPLIES	370	6,337	6,000	(	337)	105.6				
10-44-4320	COMPUTER REPLACE./AUDIO VISUAL		5,987	10,000	4,013	59.9					
10-44-4330	COMPUTER SUPPORT AND MAINT	1,900	33,285	35,550	2,265	93.6					
10-44-4340	POSTAGE	504	3,617	6,000	2,383	60.3					
10-44-4390	OTHER OFFICE EXPENSE	156	1,425	3,000	1,575	47.5					
10-44-4520	VEHICLE FUEL	31	923	5,000	4,077	18.5					
10-44-4810	UNIFORMS	376	1,531	1,350	(	181)	113.4				
10-44-4850	UNANTICIPATED EXP/CONTINGENCY			40,000	40,000	.0					
10-44-4990	MISCELLANEOUS SUPPLIES		563	3,000	2,437	18.8					
10-44-5570	CONSERVATION			10,000	10,000	.0					
10-44-8000	LEASE PAYMENT		663	1,000	337	66.3					
10-44-8200	ALLOCATION TO WATER FUND	(	4,963)	(	53,883)	(	68,449)	(	14,566)	(	78.7)
10-44-8300	ALLOCATION TO WASTEWATER FUND	(	4,744)	(	51,504)	(	65,429)	(	13,925)	(	78.7)
10-44-8400	ALLOCATION TO STORMWATER FUND	(	1,679)	(	18,224)	(	23,152)	(	4,928)	(	78.7)
	TOTAL ADMINISTRATION	45,537	504,297	718,980	214,683	70.1					

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
10-45-1100 REGULAR STAFF WAGES	18,987	199,090	242,150	43,060	82.2
10-45-1102 OVERTIME			100	100	.0
10-45-1104 RETIREMENT 457	535	5,939	7,265	1,326	81.7
10-45-1130 FICA/MEDICARE	1,379	14,700	18,524	3,824	79.4
10-45-1140 WORKERS COMPENSATION		3,880	5,400	1,520	71.9
10-45-1150 UNEMPLOYMENT	38	398	727	329	54.8
10-45-1160 HEALTH & LIFE INSURANCE	3,652	34,003	49,642	15,639	68.5
10-45-1161 DISABILITY INSURANCE	352	3,465	4,752	1,287	72.9
10-45-2200 AUDIT & ACCOUNTING FEES		22,250	25,000	2,750	89.0
10-45-3150 TELEPHONE	83	823	800	(23)	102.8
10-45-3210 INSURANCE AND BONDS		12,362	11,423	(939)	108.2
10-45-3315 WELD COUNTY TREASURER FEE		18,816	21,000	2,184	89.6
10-45-3340 BANK CHARGES	20	52	1,000	948	5.2
10-45-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS	216	216	1,000	784	21.6
10-45-3820 CONTINUING EDUCATION	2,671	5,158	5,700	542	90.5
10-45-3825 MEALS/MISCELLANEOUS		231	500	269	46.2
10-45-4310 OFFICE SUPPLIES	45	1,492	1,500	8	99.5
10-45-4320 COMPUTER REPLACE./AUDIO VISUAL		9,476	9,000	(476)	105.3
10-45-4810 UNIFORMS	294	442	850	408	52.0
10-45-7000 CAPITAL OUTLAY		13,474	270,000	256,526	5.0
10-45-8200 ALLOCATION TO WATER FUND	(2,465)	(28,737)	(34,983)	(6,246)	(82.2)
10-45-8300 ALLOCATION TO WASTEWATER FUND	(2,356)	(27,471)	(33,439)	(5,968)	(82.2)
10-45-8400 ALLOCATION TO STORMWATER FUND	(834)	(9,721)	(11,832)	(2,111)	(82.2)
TOTAL FINANCE	22,618	280,336	596,079	315,743	47.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-51-1100 REGULAR STAFF WAGES	60,062	782,906	1,159,439	376,533	67.5
10-51-1102 OVERTIME	7,395	36,181	32,000 (	4,181)	113.1
10-51-1104 RETIREMENT	378	3,874	5,024	1,150	77.1
10-51-1107 CONTRACTED SECURITY SERVICES	204	8,829	15,000	6,171	58.9
10-51-1130 FICA/MEDICARE	1,524	19,064	27,194	8,130	70.1
10-51-1140 WORKERS COMPENSATION		20,117	28,000	7,883	71.9
10-51-1150 UNEMPLOYMENT	114	1,634	3,478	1,844	47.0
10-51-1155 POLICE PENSION	3,380	56,757	94,237	37,480	60.2
10-51-1160 HEALTH INSURANCE	12,709	154,323	254,411	100,088	60.7
10-51-1161 DISABILITY INSURANCE	2,345	34,409	23,797 (	10,612)	144.6
10-51-2300 MEDICAL	700	2,228	1,800 (	428)	123.8
10-51-2310 PSYCHOLOGICAL		2,140	2,000 (	140)	107.0
10-51-2990 OTHER PROFESSIONAL FEES	5,782	27,064	15,650 (	11,414)	172.9
10-51-3110 UTILITIES	640	6,621	6,000 (	621)	110.4
10-51-3150 TELEPHONE/PAGERS	1,666	17,966	20,000	2,034	89.8
10-51-3175 BUILDING REPAIRS & MAINTENANCE	280	3,583	7,000	3,417	51.2
10-51-3177 VEHICLE REPAIRS & MAINTENANCE	6,774	26,722	20,000 (	6,722)	133.6
10-51-3180 MILEAGE			100	100	.0
10-51-3210 INSURANCE AND BONDS		64,098	59,231 (	4,867)	108.2
10-51-3320 PRINTING/FORMS	55	850	5,000	4,150	17.0
10-51-3610 DISPATCH COMMUNICATIONS		41,938	42,000	62	99.9
10-51-3630 MENTAL HEALTH CO-RESP. PROGRAM			15,000	15,000	.0
10-51-3640 DRUG TASK FORCE			1,000	1,000	.0
10-51-3650 DOG TAGS/IMPOUND FEES		103	1,000	897	10.3
10-51-3740 RADIO MAINTENANCE			1,500	1,500	.0
10-51-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS		335	2,000	1,665	16.8
10-51-3820 CONTINUING EDUCATION & TRAIN	(37)	18,500	13,000 (	5,500)	142.3
10-51-3825 MEALS/MISCELLANEOUS	173	969	1,000	31	96.9
10-51-3850 LAB TESTING FEES		258	1,000	742	25.8
10-51-3990 MISCELLANEOUS SERVICES		173	2,000	1,827	8.7
10-51-4300 OFFICE FURNITURE		1,749	1,000 (	749)	174.9
10-51-4310 OFFICE SUPPLIES	132	3,358	3,000 (	358)	111.9
10-51-4330 COMPUTER SUPPORT AND MAINT	1,975	40,611	43,850	3,239	92.6
10-51-4340 POSTAGE			100	100	.0
10-51-4520 VEHICLE FUEL	2,275	25,431	35,000	9,569	72.7
10-51-4530 VEHICLE & EQUIP AMORTIZATION	1,475	16,225	17,700	1,475	91.7
10-51-4720 EQUIPMENT FOR PATROL		7,722	3,000 (	4,722)	257.4
10-51-4730 EQUIPMENT FOR TRAINING		1,882	3,500	1,618	53.8
10-51-4740 EQUIPMENT FOR INVEST./EVIDENCE		825	2,000	1,175	41.3
10-51-4810 UNIFORMS	3,400	18,054	20,000	1,946	90.3
10-51-4850 UNANTICIPATED EXP/CONTINGENCY			20,000	20,000	.0
10-51-4990 MISCELLANEOUS SUPPLIES	52	2,949	7,000	4,051	42.1
10-51-7000 CAPITAL OUTLAY		39,877	50,000	10,123	79.8
TOTAL PUBLIC SAFETY	113,452	1,490,327	2,065,011	574,684	72.2

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS / MAINTENANCE</u>					
10-61-1100 REGULAR STAFF WAGES	10,556	128,991	137,196	8,205	94.0
10-61-1101 PART-TIME STAFF WAGES			6,000	6,000	.0
10-61-1102 OVERTIME	149	1,797	2,000	203	89.8
10-61-1104 RETIREMENT	321	3,847	4,116	269	93.5
10-61-1130 FICA/MEDICARE	797	9,503	12,026	2,523	79.0
10-61-1140 WORKERS COMPENSATION		3,305	4,600	1,295	71.9
10-61-1150 UNEMPLOYMENT	21	264	411	147	64.1
10-61-1160 HEALTH & LIFE INSURANCE	4,228	36,578	39,656	3,078	92.2
10-61-1161 DISABILITY INSURANCE	316	2,724	3,035	311	89.7
10-61-2100 LEGAL FEES		273	(	273)	.0
10-61-2400 ENGINEERING	12,730	58,240	65,000	6,760	89.6
10-61-2990 OTHER PROFESSIONAL FEES	95	1,790	1,000	(790)	179.0
10-61-3150 TELEPHONE	96	1,496	1,500	4	99.8
10-61-3161 STREET LIGHTING	10,264	75,174	80,000	4,826	94.0
10-61-3172 REPAIRS & MAINTENANCE - STREET	72,050	128,776	125,000	(3,776)	103.0
10-61-3173 REPAIRS & MAINTENANCE - EQUIPM	327	12,078	7,610	(4,468)	158.7
10-61-3175 BUILDING REPAIRS & MAINTENANCE	285	1,974	1,500	(474)	131.6
10-61-3177 VEHICLE REPAIRS & MAINTENANCE	27	7,555	4,800	(2,755)	157.4
10-61-3210 INSURANCE AND BONDS		13,974	9,731	(4,243)	143.6
10-61-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS			500	500	.0
10-61-3820 CONTINUING EDUCATION		1,494	1,375	(119)	108.7
10-61-3825 MEAL, MEETING, TRAVEL EXPENSE			250	250	.0
10-61-3990 MISCELLANEOUS SERVICES			2,500	2,500	.0
10-61-4311 STREET SUPPLIES	18	3,396	5,000	1,604	67.9
10-61-4330 COMPUTER SUPPORT & MAINTENANCE	699	9,907	11,130	1,223	89.0
10-61-4520 VEHICLE FUEL	1,342	12,962	11,000	(1,962)	117.8
10-61-4810 UNIFORMS	32	504	825	321	61.1
10-61-4850 UNANTICIPATED EXP/CONTINGENCY			10,000	10,000	.0
10-61-4990 MISCELLANEOUS SUPPLIES		4,635	5,000	365	92.7
10-61-5000 STREET SIGNS	183	9,628	15,000	5,372	64.2
10-61-7000 CAPITAL OUTLAY		18,688	41,900	23,212	44.6
TOTAL STREETS / MAINTENANCE	114,537	549,554	609,661	60,107	90.1
<u>SNOW</u>					
10-63-1100 REGULAR STAFF WAGES	71	17,724	22,000	4,276	80.6
10-63-1102 OVERTIME	470	8,573	12,000	3,427	71.4
10-63-1104 RETIREMENT	16	646	1,110	464	58.2
10-63-1130 FICA/MEDICARE	39	1,533	2,168	635	70.7
10-63-1150 UNEMPLOYMENT	1	43	36	(7)	119.5
10-63-3173 REPAIRS & MAINTENANCE - EQUIPM	1,488	28,415	3,000	(25,415)	947.2
10-63-3825 MEALS/MISCELLANEOUS			250	250	.0
10-63-4110 SUPPLIES	250	50,055	50,000	(55)	100.1
TOTAL SNOW	2,336	106,988	90,564	(16,424)	118.1

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS OVERHEAD</u>					
10-64-3110 UTILITIES	1,956	18,911	20,000	1,089	94.6
10-64-3150 TELEPHONES & INTERNET			800	800	.0
10-64-3175 BUILDING REPAIRS & MAINTENANCE	5,411	24,202	15,000	(9,202)	161.3
10-64-3690 MOSQUITO CONTROL		31,517	30,000	(1,517)	105.1
10-64-3825 MEALS, MEETINGS AND TRAVEL	93	322	600	278	53.7
10-64-3990 MISCELLANEOUS SERVICES	132	1,832	2,000	168	91.6
10-64-4310 OFFICE SUPPLIES		1,284	1,000	(284)	128.4
10-64-4320 COMPUTER REPLACE./AUDIO VISUAL		2,503		(2,503)	.0
10-64-4520 VEHICLE FUEL			1,200	1,200	.0
10-64-4990 MISC SUPPLIES	622	1,723	4,000	2,277	43.1
10-64-5001 TORNADO SIRENS			2,500	2,500	.0
10-64-7000 CAPITAL OUTLAY		16,886	47,500	30,614	35.6
TOTAL PUBLIC WORKS OVERHEAD	8,213	99,180	124,600	25,420	79.6

PARKS / GREEN SPACE

10-65-1100 REGULAR STAFF WAGES	9,794	120,231	177,237	57,006	67.8
10-65-1101 PART-TIME STAFF WAGES		8,236	30,000	21,764	27.5
10-65-1102 OVERTIME	149	2,026	2,000	(26)	101.3
10-65-1104 RETIREMENT	298	3,584	5,317	1,733	67.4
10-65-1130 FICA/MEDICARE	745	9,528	15,853	6,325	60.1
10-65-1140 WORKERS COMPENSATION		4,598	6,400	1,802	71.9
10-65-1150 UNEMPLOYMENT	20	263	532	269	49.4
10-65-1160 HEALTH & LIFE INSURANCE	4,057	34,896	49,434	14,538	70.6
10-65-1161 DISABILITY INSURANCE	302	2,568	4,015	1,447	64.0
10-65-3110 UTILITIES	1,071	15,039	21,000	5,961	71.6
10-65-3150 TELEPHONE/PAGERS	128	1,834	2,000	166	91.7
10-65-3171 VANDALISM	2,983	3,587	8,000	4,413	44.8
10-65-3172 TREE & LANDSCAPE MAINTENANCE		798	4,000	3,202	20.0
10-65-3173 REPAIRS & MAINTENANCE - EQUIPM	327	18,566	10,660	(7,906)	174.2
10-65-3175 BUILDING REPAIRS & MAINTENANCE	1,511	5,784	1,200	(4,584)	482.0
10-65-3176 GROUNDS MAINTENANCE	886	11,163	14,000	2,837	79.7
10-65-3177 VEHICLE REPAIRS & MAINTENANCE	27	7,758	4,700	(3,058)	165.1
10-65-3210 INSURANCE AND BONDS		14,651	13,538	(1,113)	108.2
10-65-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS		280		(280)	.0
10-65-3820 CONTINUING EDUCATION		1,444	1,375	(69)	105.0
10-65-3990 SERVICES		1,504	2,500	996	60.2
10-65-4330 COMPUTER SUPPORT & MAINTENANCE	699	9,907	11,125	1,218	89.1
10-65-4520 VEHICLE FUEL	1,296	12,636	9,000	(3,636)	140.4
10-65-4810 UNIFORMS	32	460	825	365	55.7
10-65-4850 UNANTICIPATED EXP/CONTIGENCY			10,000	10,000	.0
10-65-4990 SUPPLIES	438	9,456	10,131	675	93.3
10-65-6000 TREE CITY USA	3,678	12,475	21,200	8,725	58.9
10-65-7000 CAPITAL OUTLAY	665	665	18,100	17,435	3.7
10-65-7990 OTHER SMALL EQUIPMENT		2,667		(2,667)	.0
TOTAL PARKS / GREEN SPACE	29,105	316,602	454,142	137,540	69.7

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-70-1100 REGULAR STAFF WAGES	22,349	243,846	300,723	56,877	81.1
10-70-1104 RETIREMENT	769	8,322	11,097	2,775	75.0
10-70-1130 FICA/MEDICARE	1,659	18,273	25,048	6,775	73.0
10-70-1140 WORKERS COMPENSATION		5,101	7,100	1,999	71.9
10-70-1150 UNEMPLOYMENT	45	488	982	494	49.7
10-70-1160 HEALTH & LIFE INSURANCE	3,034	30,847	50,041	19,194	61.6
10-70-1161 DISABILITY INSURANCE	357	3,588	5,821	2,233	61.6
10-70-2400 ENGINEERING	4,392	54,005	60,000	5,995	90.0
10-70-2600 PLANNING SERVICES	4,514	13,513	40,000	26,487	33.8
10-70-2980 BUILDING INSPECTIONS & LICENSE	36,630	423,964	300,000	(123,964)	141.3
10-70-2990 OTHER PROFESSIONAL FEES			2,500	2,500	.0
10-70-3110 UTILITIES	153	824	1,000	176	82.4
10-70-3150 TELEPHONE	193	2,073	2,500	427	82.9
10-70-3173 REPAIRS & MAINTENANCE - EQUIPM			500	500	.0
10-70-3177 VEHICLE REPAIRS & MAINTENANCE		727		(727)	.0
10-70-3210 INSURANCE AND BONDS		16,253	15,019	(1,234)	108.2
10-70-3330 PUBLISHING/COMMUNICATIONS	85	245	2,000	1,755	12.3
10-70-3810 DUES & MEMBERSHIPS		4,713	4,500	(213)	104.7
10-70-3820 CONTINUING EDUCATION		1,108	2,000	892	55.4
10-70-3825 MEALS/MISCELLANEOUS/TRAVEL			200	200	.0
10-70-4099 DEVELOPER EXP.TO BE REIMBURSED	27,728	29,730		(29,730)	.0
10-70-4310 OFFICE SUPPLIES	123	361	1,000	639	36.1
10-70-4330 COMPUTER SUPPORT		3,300		(3,300)	.0
10-70-4520 VEHICLE FUEL	21	700	3,500	2,800	20.0
10-70-4810 UNIFORMS		40	750	710	5.3
10-70-4987 ECONOMIC DEVELOPMENT	1,093	7,274	25,000	17,726	29.1
10-70-4989 TRAIL DEVELOPMENT		10,000	15,000	5,000	66.7
TOTAL COMMUNITY DEVELOPMENT	103,145	879,293	876,281	(3,012)	100.3
<u>TRANSFERS TO OTHER FUNDS</u>					
10-90-9011 TRANSFERS TO OTHER FUNDS		1,185,828	290,000	(895,828)	408.9
TOTAL TRANSFERS TO OTHER FUNDS		1,185,828	290,000	(895,828)	408.9
TOTAL FUND EXPENDITURES	457,621	5,711,685	6,385,949	674,264	89.4
NET REVENUE OVER EXPENDITURES	418,067	3,859,347	1,500,648	(2,358,699)	257.2

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

CONSERVATION TRUST FUND

<u>ASSETS</u>			
11-100000	CASH - COMBINED FUND	232,770	
	TOTAL ASSETS		232,770
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
11-290000	FUND BALANCE	132,327	
	REVENUE OVER EXPENDITURES - YTD	100,444	
	BALANCE - CURRENT DATE	232,770	
	TOTAL FUND EQUITY		232,770
	TOTAL LIABILITIES AND EQUITY		232,770

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>INTERGOVERNMENTAL</u>					
11-33-5900	COLORADO LOTTERY		93,787		(93,787)	.0
	TOTAL INTERGOVERNMENTAL		93,787		(93,787)	.0
	<u>MISCELLANEOUS</u>					
11-36-3500	INTEREST AND DIVIDENDS	452	5,469		(5,469)	.0
11-36-3550	CHANGE IN MARKET VALUE	1,169	1,188		(1,188)	.0
	TOTAL MISCELLANEOUS	1,620	6,656		(6,656)	.0
	TOTAL FUND REVENUE	1,620	100,444		(100,444)	.0
	NET REVENUE OVER EXPENDITURES	1,620	100,444		(100,444)	.0

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

TRANSPORTATION FUND

<u>ASSETS</u>			
12-100000	CASH - COMBINED FUND	3,040,082	
	TOTAL ASSETS		3,040,082
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
12-202000	ACCOUNTS PAYABLE	2,493	
	TOTAL LIABILITIES		2,493
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
12-290000	FUND BALANCE	3,750,692	
	REVENUE OVER EXPENDITURES - YTD	(713,103)	
	BALANCE - CURRENT DATE	3,037,589	
	TOTAL FUND EQUITY		3,037,589
	TOTAL LIABILITIES AND EQUITY		3,040,082

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>IMPACT FEES</u>					
12-34-3000	ROAD INFRASTRUCTURE FEE	30,274	505,059		(505,059)	.0
	TOTAL IMPACT FEES	30,274	505,059		(505,059)	.0
	<u>MISCELLANEOUS</u>					
12-36-3500	INTEREST AND DIVIDENDS	4,793	105,892		(105,892)	.0
12-36-3550	CHANGE IN MARKET VALUE	22,616	22,998		(22,998)	.0
	TOTAL MISCELLANEOUS	27,409	128,890		(128,890)	.0
	<u>TRANSFERS FROM OTHER FUNDS</u>					
12-39-1000	TRANSFERS FROM OTHER FUNDS		750,000		(750,000)	.0
	TOTAL TRANSFERS FROM OTHER FUNDS		750,000		(750,000)	.0
	TOTAL FUND REVENUE	57,683	1,383,948		(1,383,948)	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>STREETS CAPITAL OUTLAY</u>						
12-61-7400	OVERLAYS AND CHIPSEALS		6,811		(6,811)	.0
	TOTAL STREETS CAPITAL OUTLAY		6,811		(6,811)	.0
<u>CR 74 IMPROVEMENTS PROJECT</u>						
12-83-2100	LEGAL FEES	176	1,296		(1,296)	.0
12-83-2400	ENGINEERING	3,958	169,298		(169,298)	.0
12-83-7500	CONSTRUCTION	273,372	1,758,525	3,643,323	1,884,798	48.3
	TOTAL CR 74 IMPROVEMENTS PROJECT	277,506	1,929,119	3,643,323	1,714,204	53.0
<u>TRANSFERS TO OTHER FUNDS</u>						
12-90-9010	TRANSFERS TO OTHER FUNDS		161,121		(161,121)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		161,121		(161,121)	.0
	TOTAL FUND EXPENDITURES	277,506	2,097,051	3,643,323	1,546,272	57.6
	NET REVENUE OVER EXPENDITURES	(219,823)	(713,103)	(3,643,323)	(2,930,220)	(19.6)

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

PARKS FUND

ASSETS

13-100000	CASH - COMBINED FUND		377,105	
	TOTAL ASSETS			377,105

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
13-290000	FUND BALANCE	153,783		
	REVENUE OVER EXPENDITURES - YTD	223,322		
	BALANCE - CURRENT DATE		377,105	
	TOTAL FUND EQUITY			377,105
	TOTAL LIABILITIES AND EQUITY			377,105

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

		PARKS FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>IMPACT FEES</u>						
13-34-7400	PARKS FEES	15,840	243,360		(243,360)	.0
	TOTAL IMPACT FEES	15,840	243,360		(243,360)	.0
<u>MISCELLANEOUS</u>						
13-36-3500	INTEREST AND DIVIDENDS	754	8,165		(8,165)	.0
13-36-3550	CHANGE IN MARKET VALUE	1,745	1,773		(1,773)	.0
	TOTAL MISCELLANEOUS	2,499	9,938		(9,938)	.0
	TOTAL FUND REVENUE	18,339	253,298		(253,298)	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

PARKS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>TRANSFERS TO OTHER FUNDS</u>						
13-90-9010	TRANSFERS TO OTHER FUNDS		29,976		(29,976)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		29,976		(29,976)	.0
	TOTAL FUND EXPENDITURES		29,976		(29,976)	.0
	NET REVENUE OVER EXPENDITURES	18,339	223,322		(223,322)	.0

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

PUBLIC FACILITIES FUND

ASSETS

14-100000	CASH – COMBINED FUND		1,354,318	
	TOTAL ASSETS			1,354,318

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
14-290000	FUND BALANCE	1,141,392		
	REVENUE OVER EXPENDITURES - YTD	212,926		
	BALANCE - CURRENT DATE		1,354,318	
	TOTAL FUND EQUITY			1,354,318
	TOTAL LIABILITIES AND EQUITY			1,354,318

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

PUBLIC FACILITIES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>IMPACT FEES</u>					
14-32-3000	PUBLIC FACILITIES IMPACT FEE	12,000	172,000	160,000	(12,000)	107.5
	TOTAL IMPACT FEES	12,000	172,000	160,000	(12,000)	107.5
	<u>MISCELLANEOUS</u>					
14-36-3500	INTEREST AND DIVIDENDS	2,489	36,144		(36,144)	.0
14-36-3550	CHANGE IN MARKET VALUE	7,723	7,850		(7,850)	.0
	TOTAL MISCELLANEOUS	10,211	43,994		(43,994)	.0
	TOTAL FUND REVENUE	22,211	215,994	160,000	(55,994)	135.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

PUBLIC FACILITIES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	<u>TRANSFERS TO OTHER FUNDS</u>					
14-90-9010	TRANSFERS TO OTHER FUNDS		3,068		(3,068)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		3,068		(3,068)	.0
	TOTAL FUND EXPENDITURES		3,068		(3,068)	.0
	NET REVENUE OVER EXPENDITURES	22,211	212,926	160,000	(52,926)	133.1

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

PUBLIC SAFETY FUND

<u>ASSETS</u>			
15-100000	CASH – COMBINED FUND	332,110	
	TOTAL ASSETS		332,110
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
15-290000	FUND BALANCE	236,616	
	REVENUE OVER EXPENDITURES - YTD	95,494	
	BALANCE - CURRENT DATE	332,110	
	TOTAL FUND EQUITY		332,110
	TOTAL LIABILITIES AND EQUITY		332,110

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

PUBLIC SAFETY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>IMPACT FEES</u>					
15-32-3000	PUBLIC SAFETY IMPACT FEE	6,000	86,000	75,000	(11,000)	114.7
	TOTAL IMPACT FEES	6,000	86,000	75,000	(11,000)	114.7
	<u>MISCELLANEOUS</u>					
15-36-3500	INTEREST AND DIVIDENDS	628	8,326		(8,326)	.0
15-36-3550	CHANGE IN MARKET VALUE	1,779	1,808		(1,808)	.0
	TOTAL MISCELLANEOUS	2,407	10,134		(10,134)	.0
	TOTAL FUND REVENUE	8,407	96,134	75,000	(21,134)	128.2

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

PUBLIC SAFETY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>TRANSFERS TO OTHER FUNDS</u>						
15-90-9010	TRANSFERS TO OTHER FUNDS		640		(640)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		640		(640)	.0
	TOTAL FUND EXPENDITURES		640		(640)	.0
	NET REVENUE OVER EXPENDITURES	8,407	95,494	75,000	(20,494)	127.3

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

FLEET FUND

ASSETS			
41-100000	CASH - COMBINED FUND	417,610	
	TOTAL ASSETS		417,610
LIABILITIES AND EQUITY			
FUND EQUITY			
UNAPPROPRIATED FUND BALANCE:			
41-290000	FUND BALANCE	387,306	
	REVENUE OVER EXPENDITURES - YTD	30,304	
	BALANCE - CURRENT DATE	417,610	
	TOTAL FUND EQUITY		417,610
	TOTAL LIABILITIES AND EQUITY		417,610

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

		FLEET FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>CHARGES FOR SERVICES</u>						
41-34-2000	FLEET REPLACEMENT REVENUE	1,475	16,225		(16,225)	.0
	TOTAL CHARGES FOR SERVICES	1,475	16,225		(16,225)	.0
<u>MISCELLANEOUS</u>						
41-36-3500	INTEREST AND DIVIDENDS	754	11,567		(11,567)	.0
41-36-3550	CHANGE IN MARKET VALUE	2,471	2,512		(2,512)	.0
	TOTAL MISCELLANEOUS	3,225	14,079		(14,079)	.0
	TOTAL FUND REVENUE	4,700	30,304		(30,304)	.0
	NET REVENUE OVER EXPENDITURES	4,700	30,304		(30,304)	.0

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

WATER FUND

ASSETS

51-100000	CASH - COMBINED FUND	12,420,308	
51-115000	ACCOUNTS RECEIVABLE	143,966	
51-115005	PARTS INVENTORY	62,156	
51-161000	LAND	294,759	
51-162100	ACCUMULATED DEPRECIATION	(1,421,725)	
51-163000	WATER SYSTEM	9,464,601	
51-164000	EQUIPMENT	181,884	
51-165000	CONSTRUCTION IN PROGRESS	148,099	
51-166000	WATER RIGHTS	34,176,374	
51-167000	WATER CAPACITY	4,880,334	
51-168000	BUILDINGS	747,577	
51-168500	NISP PROJECT	5,322,877	
TOTAL ASSETS			66,421,208

LIABILITIES AND EQUITY

LIABILITIES

51-202000	ACCOUNTS PAYABLE	231,272	
51-205000	RETAINAGE PAYABLE	211,207	
51-212000	ACCRUED COMPENSATED ABSENCES	14,246	
51-222000	HYDRANT METER DEPOSITS	7,000	
TOTAL LIABILITIES			463,724

FUND EQUITY

51-273000	CONTRIBUTED CAPITAL - DEVELOPM	6,848,000	
UNAPPROPRIATED FUND BALANCE:			
51-290000	RETAINED EARNINGS	63,027,243	
	REVENUE OVER EXPENDITURES - YTD	(3,917,759)	
BALANCE - CURRENT DATE		59,109,484	
TOTAL FUND EQUITY			65,957,484
TOTAL LIABILITIES AND EQUITY			66,421,208

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

		WATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>CHARGES FOR SERVICES</u>						
51-34-1000	WATER SALES- WATER BILLS	150,579	1,984,849	2,152,474	167,625	92.2
	TOTAL CHARGES FOR SERVICES	150,579	1,984,849	2,152,474	167,625	92.2
<u>MISCELLANEOUS</u>						
51-36-2000	WATER PIT/METER SET FEE	3,319	40,033	85,000	44,967	47.1
51-36-3500	INTEREST AND DIVIDENDS	19,865	423,849		(423,849)	.0
51-36-3550	CHANGE IN MARKET VALUE	90,525	92,051		(92,051)	.0
51-36-6500	WATER ACQUISITION FEE	66,875	546,625	256,875	(289,750)	212.8
51-36-9900	OTHER REVENUES		6,097		(6,097)	.0
	TOTAL MISCELLANEOUS	180,583	1,108,656	341,875	(766,781)	324.3
<u>LOCAL PLANT INVESTMENT FEES</u>						
51-37-7150	LOCAL PLANT INVESTMENT FEE	152,976	1,459,176		(1,459,176)	.0
	TOTAL LOCAL PLANT INVESTMENT FEES	152,976	1,459,176		(1,459,176)	.0
	TOTAL FUND REVENUE	484,138	4,552,680	2,494,349	(2,058,331)	182.5

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
ADMINISTRATION						
51-81-1100	REGULAR STAFF WAGES	1,612	18,540	20,960	2,420	88.5
51-81-1102	OVERTIME			200	200	.0
51-81-1104	RETIREMENT	48	556	629	73	88.4
51-81-1130	FICA/MEDICARE	123	1,418	1,603	185	88.5
51-81-1140	WORKERS COMPENSATION		575	800	225	71.9
51-81-1150	UNEMPLOYMENT	3	37	63	26	58.8
51-81-1160	HEALTH & LIFE INSURANCE	394	4,329	8,056	3,727	53.7
51-81-1161	DISABILITY INSURANCE	37	407	476	69	85.5
51-81-3162	CC FEES	2,237	22,049	18,000	(4,049)	122.5
51-81-4330	COMPUTER SUPPORT AND MAINT	1,030	12,052	13,060	1,008	92.3
51-81-4345	MAILING SERVICE	111	12,900	12,700	(200)	101.6
51-81-5000	UTILITY BILL ADJUSTMENTS		20		(20)	.0
TOTAL ADMINISTRATION		5,595	72,882	76,547	3,665	95.2

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER OPERATIONS</u>					
51-82-1100 REGULAR STAFF WAGES	19,097	210,484	246,971	36,487	85.2
51-82-1102 OVERTIME	241	2,377	10,000	7,623	23.8
51-82-1104 RETIREMENT	669	7,518	8,710	1,192	86.3
51-82-1130 FICA/MEDICARE	1,419	15,809	18,960	3,151	83.4
51-82-1140 WORKERS COMPENSATION		4,311	6,000	1,689	71.9
51-82-1150 UNEMPLOYMENT	39	428	744	316	57.5
51-82-1160 HEALTH & LIFE INSURANCE	3,703	39,131	52,229	13,098	74.9
51-82-1161 DISABILITY INSURANCE	354	3,718	4,614	896	80.6
51-82-2100 LEGAL FEES	546	1,248	20,000	18,752	6.2
51-82-2400 ENGINEERING			2,000	2,000	.0
51-82-2410 WATER SYSTEM IMPROVE. PERMIT			500	500	.0
51-82-2900 OTHER PROFESSIONAL FEES	750	8,250	12,000	3,750	68.8
51-82-3110 UTILITIES	2,413	15,191	15,000	(191)	101.3
51-82-3150 TELEPHONE	152	2,106	2,000	(106)	105.3
51-82-3173 REPAIRS & MAINTENANCE - EQUIPM	57	5,880	9,210	3,330	63.9
51-82-3175 BUILDING REPAIRS & MAINTENANCE		21	2,000	1,979	1.0
51-82-3177 VEHICLE REPAIRS & MAINTENANCE	27	3,711	3,220	(491)	115.2
51-82-3178 SYSTEM REPAIR & MAINTENANCE	5,738	30,955	30,000	(955)	103.2
51-82-3200 SAMPLING/TESTING		699	5,000	4,302	14.0
51-82-3210 INSURANCE AND BONDS		15,567	14,385	(1,182)	108.2
51-82-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS		225	1,500	1,275	15.0
51-82-3820 CONTINUING EDUCATION		1,794	2,450	656	73.2
51-82-3990 OTHER SERVICES	146	6,840	17,000	10,160	40.2
51-82-4120 WATER SYSTEM SUPPLIES		3,244	15,000	11,756	21.6
51-82-4130 METER SET SUPPLIES	29,540	47,578	85,000	37,422	56.0
51-82-4520 VEHICLE FUEL	1,055	9,334	13,000	3,666	71.8
51-82-4810 UNIFORMS	56	406	500	94	81.3
51-82-4850 UNANTICIPATED EXP/CONTINGENCY			20,000	20,000	.0
51-82-4990 MISCELLANEOUS SUPPLIES	100	2,582	1,000	(1,582)	258.2
51-82-4995 WATER TREATMENT & DISTRIBUTION	313,337	897,583	1,100,000	202,417	81.6
51-82-4996 AUGMENTATION PUMPING FEE			1,500	1,500	.0
51-82-4997 WATER SHARE ASSESSMENTS		86,001	120,000	33,999	71.7
51-82-8200 ADMIN OVERHEAD ALLOCATION	8,697	101,742	134,682	32,940	75.5
TOTAL WATER OPERATIONS	388,135	1,524,733	1,975,175	450,442	77.2
<u>WATER CAPITAL</u>					
51-83-2100 LEGAL FEES	917	8,736	60,000	51,264	14.6
51-83-2400 ENGINEERING	39,387	202,101	200,000	(2,101)	101.1
51-83-7000 CAPITAL OUTLAY		2,373	95,000	92,627	2.5
51-83-7500 CONSTRUCTION	98,892	4,227,732	7,659,676	3,431,944	55.2
51-83-7545 BUILDING/STRUCTURE		262,500	300,000	37,500	87.5
51-83-7562 WATER AQUISION	975,000	975,000	975,000		100.0
TOTAL WATER CAPITAL	1,114,196	5,678,442	9,289,676	3,611,234	61.1

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LOCAL PLANT INVESTMENT EXPENSE</u>					
51-84-2100	LEGAL FEES	117	1,560		(1,560)	.0
51-84-7530	PROFESSIONAL SERVICES	3,678	19,006	11,674	(7,332)	162.8
51-84-7540	NORTHERN INTEGRATED SUPPLY		1,155,800	1,155,800		100.0
	TOTAL LOCAL PLANT INVESTMENT EXPENS	3,795	1,176,366	1,167,474	(8,892)	100.8
	<u>OTHER PLANT INVESTMENT EXPENSE</u>					
51-85-2100	LEGAL FEES		137		(137)	.0
51-85-4996	OTHER PLANT INVESTMENT EXPENSE			2,900,000	2,900,000	.0
	TOTAL OTHER PLANT INVESTMENT EXPEN		137	2,900,000	2,899,864	.0
	<u>TRANSFERS TO OTHER FUNDS</u>					
51-90-9010	TRANSFERS TO OTHER FUNDS		17,880		(17,880)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		17,880		(17,880)	.0
	TOTAL FUND EXPENDITURES	1,511,720	8,470,439	15,408,872	6,938,433	55.0
	NET REVENUE OVER EXPENDITURES	(1,027,581)	(3,917,759)	(12,914,523)	(8,996,764)	(30.3)

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

WASTEWATER FUND

ASSETS

52-100000	CASH - COMBINED FUND	12,047,173	
52-115000	ACCOUNTS RECEIVABLE	109,784	
52-115002	MISCELLANEOUS RECEIVABLE	161,718	
52-162100	ACCUMULATED DEPRECIATION	(3,411,191)	
52-163000	SEWER SYSTEM	17,357,412	
52-164000	EQUIPMENT	173,233	
52-168000	BUILDINGS	653,477	
	TOTAL ASSETS		27,091,607

LIABILITIES AND EQUITY

LIABILITIES

52-202000	ACCOUNTS PAYABLE	35,391	
52-212000	ACCRUED COMPENSATED ABSENCES	13,567	
	TOTAL LIABILITIES		48,958

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-290000	RETAINED EARNINGS	26,457,989	
	REVENUE OVER EXPENDITURES - YTD	584,659	
	BALANCE - CURRENT DATE	27,042,649	
	TOTAL FUND EQUITY		27,042,649
	TOTAL LIABILITIES AND EQUITY		27,091,607

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>CHARGES FOR SERVICES</u>					
52-34-1000	WASTEWATER TREATMENT FEES	110,283	1,182,378	1,211,247	28,869	97.6
	TOTAL CHARGES FOR SERVICES	110,283	1,182,378	1,211,247	28,869	97.6
	<u>MISCELLANEOUS</u>					
52-36-3500	INTEREST AND DIVIDENDS	21,462	342,654		(342,654)	.0
52-36-3550	CHANGE IN MARKET VALUE	73,204	74,418		(74,418)	.0
	TOTAL MISCELLANEOUS	94,666	417,072		(417,072)	.0
	<u>WASTEWATER PLANT INVEST. FEE</u>					
52-38-7100	WASTEWATER PLANT INVEST. FEE	78,000	1,111,500		(1,111,500)	.0
	TOTAL WASTEWATER PLANT INVEST. FEE	78,000	1,111,500		(1,111,500)	.0
	TOTAL FUND REVENUE	282,948	2,710,950	1,211,247	(1,499,703)	223.8

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES					
WASTEWATER ADMINISTRATION					
52-81-1100 REGULAR STAFF WAGES	1,008	11,587	13,100	1,513	88.5
52-81-1102 OVERTIME			125	125	.0
52-81-1104 RETIREMENT	30	348	393	45	88.5
52-81-1130 FICA/MEDICARE	77	887	1,002	115	88.5
52-81-1140 WORKERS COMPENSATION		359	500	141	71.9
52-81-1150 UNEMPLOYMENT	2	23	39	16	59.6
52-81-1160 HEALTH & LIFE INSURANCE	246	2,705	5,035	2,330	53.7
52-81-1161 DISABILITY INSURANCE	23	254	298	44	85.4
52-81-3162 CC FEES	2,237	22,049	18,000	(4,049)	122.5
52-81-4330 COMPUTER SUPPORT AND MAINT	1,030	12,052	13,060	1,008	92.3
52-81-4345 MAILING SERVICE	111	7,201	11,800	4,599	61.0
52-81-5000 UTILITY BILL ADJUSTMENTS		69		(69)	.0
TOTAL WASTEWATER ADMINISTRATION	4,763	57,535	63,352	5,817	90.8
WASTEWATER OPERATIONS					
52-82-1100 REGULAR STAFF WAGES	19,097	209,785	247,223	37,438	84.9
52-82-1102 OVERTIME	241	2,280	1,000	(1,280)	228.0
52-82-1104 RETIREMENT	669	7,494	8,710	1,216	86.0
52-82-1130 FICA/MEDICARE	1,419	15,752	18,960	3,208	83.1
52-82-1140 WORKERS COMPENSATION		4,311	6,000	1,689	71.9
52-82-1150 UNEMPLOYMENT	39	426	744	318	57.3
52-82-1160 HEALTH & LIFE INSURANCE	3,703	39,131	53,300	14,169	73.4
52-82-1161 DISABILITY INSURANCE	354	3,718	4,614	896	80.6
52-82-2100 LEGAL FEES			20,000	20,000	.0
52-82-2400 ENGINEERING	365	5,822	5,000	(822)	116.4
52-82-2410 DISCHARGE PERMIT FEES		976	1,500	524	65.1
52-82-2900 OTHER PROFESSIONAL FEES	750	8,250	9,000	750	91.7
52-82-3110 UTILITIES	3,098	46,089	48,000	1,911	96.0
52-82-3150 TELEPHONE	148	2,060	2,400	340	85.9
52-82-3173 REPAIRS & MAINTENANCE - EQUIPM	57	5,018	5,010	(8)	100.2
52-82-3177 VEHICLE REPAIRS & MAINTENANCE	27	3,677	3,220	(457)	114.2
52-82-3178 SYSTEM REPAIR & MAINTENANCE	493	40,540	50,000	9,460	81.1
52-82-3200 SAMPLING/TESTING	194	5,048	8,000	2,952	63.1
52-82-3210 INSURANCE AND BONDS		14,880	13,750	(1,130)	108.2
52-82-3290 OTHER TREATMENT COSTS	26,907	208,444	180,000	(28,444)	115.8
52-82-3810 DUES/MEMBERSHIPS/SUBSCRIPTIONS		1,400	1,000	(400)	140.0
52-82-3820 CONTINUING EDUCATION	125	1,744	1,000	(744)	174.4
52-82-3990 OTHER SERVICES	146	7,594	8,000	406	94.9
52-82-4120 SYSTEM SUPPLIES		18,730	15,000	(3,730)	124.9
52-82-4520 VEHICLE FUEL	1,005	9,098	13,000	3,902	70.0
52-82-4810 UNIFORMS	56	406		(406)	.0
52-82-4850 UNANTICIPATED EXP/CONTINGENCY			15,000	15,000	.0
52-82-4990 MISCELLANEOUS SUPPLIES	410	4,466	7,500	3,034	59.5
52-82-8200 ADMIN OVERHEAD ALLOCATION	8,313	97,251	128,740	31,489	75.5
TOTAL WASTEWATER OPERATIONS	67,615	764,390	875,671	111,281	87.3

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CAPITAL</u>					
52-83-7500 CONSTRUCTION		87,508	350,000	262,492	25.0
TOTAL WASTEWATER CAPITAL		87,508	350,000	262,492	25.0
<u>WASTEWATER INVESTMENT EXPENSE</u>					
52-84-2100 LEGAL FEES		1,151		(1,151)	.0
52-84-7530 PROFESSIONAL SERVICES	4,705	10,667	57,378	46,711	18.6
52-84-7570 WINDSOR/SEV. SEWER PROJECT			1,200,000	1,200,000	.0
TOTAL WASTEWATER INVESTMENT EXPEN	4,705	11,818	1,257,378	1,245,560	.9
<u>OTHER PLANT INVESTMENT EXPENSE</u>					
52-85-4996 OTHER PLANT INVESTMENT EXPENSE		1,196,100		(1,196,100)	.0
TOTAL OTHER PLANT INVESTMENT EXPEN		1,196,100		(1,196,100)	.0
<u>TRANSFERS TO OTHER FUNDS</u>					
52-90-9010 TRANSFERS TO OTHER FUNDS		8,940		(8,940)	.0
TOTAL TRANSFERS TO OTHER FUNDS		8,940		(8,940)	.0
TOTAL FUND EXPENDITURES	77,083	2,126,290	2,546,401	420,111	83.5
NET REVENUE OVER EXPENDITURES	205,865	584,659	(1,335,154)	(1,919,813)	43.8

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

STORMWATER FUND

ASSETS

53-100000	CASH - COMBINED FUND	1,549,484	
53-115000	ACCOUNTS RECEIVABLE	18,317	
53-162100	ACCUMULATED DEPRECIATION	(729,740)	
53-163000	STORM DRAINAGE SYSTEM	9,750,163	
53-164000	VEHICLES & EQUIPMENT	6,032	
	TOTAL ASSETS		10,594,256

LIABILITIES AND EQUITY

LIABILITIES

53-202000	ACCOUNTS PAYABLE	101	
53-208510	ADVANCE FROM GENERAL FUND	40,000	
53-212000	ACCRUED COMPENSATED ABSENCES	4,522	
	TOTAL LIABILITIES		44,623

FUND EQUITY

53-273000	CONTRIBUTED CAPITAL	4,113,680	
	UNAPPROPRIATED FUND BALANCE:		
53-290000	RETAINED EARNINGS	6,276,196	
	REVENUE OVER EXPENDITURES - YTD	159,757	
	BALANCE - CURRENT DATE	6,435,953	
	TOTAL FUND EQUITY		10,549,633
	TOTAL LIABILITIES AND EQUITY		10,594,256

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

		STORMWATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
<u>STORMWATER SYSTEM INVEST. FEE</u>						
53-32-3000	STORMWATER / DRAINAGE FEE	12,000	172,000		(172,000)	.0
	TOTAL STORMWATER SYSTEM INVEST. FEE	12,000	172,000		(172,000)	.0
<u>CHARGES FOR SERVICES</u>						
53-34-1000	STORMWATER FEES	17,406	187,473	201,266	13,793	93.2
	TOTAL CHARGES FOR SERVICES	17,406	187,473	201,266	13,793	93.2
<u>MISCELLANEOUS</u>						
53-36-3500	INTEREST AND DIVIDENDS	2,845	41,438		(41,438)	.0
53-36-3550	CHANGE IN MARKET VALUE	8,854	8,999		(8,999)	.0
	TOTAL MISCELLANEOUS	11,698	50,437		(50,437)	.0
<u>TRANSFERS FROM OTHER FUNDS</u>						
53-39-1000	TRANSFERS FROM OTHER FUNDS			40,000	40,000	.0
	TOTAL TRANSFERS FROM OTHER FUNDS			40,000	40,000	.0
	TOTAL FUND REVENUE	41,104	409,910	241,266	(168,644)	169.9

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
<u>ADMINISTRATION</u>						
53-81-1100	REGULAR STAFF WAGES	605	6,952	7,860	908	88.5
53-81-1102	OVERTIME			75	75	.0
53-81-1104	RETIREMENT	18	209	236	27	88.4
53-81-1130	FICA/MEDICARE	46	532	601	69	88.5
53-81-1140	WORKERS COMPENSATION		216	300	84	71.9
53-81-1150	UNEMPLOYMENT	1	14	24	10	57.5
53-81-1160	HEALTH & LIFE INSURANCE	148	1,623	3,021	1,398	53.7
53-81-1161	DISABILITY INSURANCE	14	153	179	26	85.3
53-81-5000	UTILITY BILL ADJUSTMENTS		10		(10)	.0
TOTAL ADMINISTRATION		832	9,708	12,296	2,588	79.0
<u>STORMWATER OPERATIONS</u>						
53-82-1100	REGULAR STAFF WAGES	6,354	66,626	81,921	15,295	81.3
53-82-1102	OVERTIME	92	421	500	79	84.3
53-82-1104	RETIREMENT	184	2,021	2,457	436	82.2
53-82-1130	FICA/MEDICARE	469	4,980	6,267	1,287	79.5
53-82-1140	WORKERS COMPENSATION		1,437	2,000	563	71.9
53-82-1150	UNEMPLOYMENT	13	136	246	110	55.2
53-82-1160	HEALTH & LIFE INSURANCE	1,317	12,985	18,581	5,596	69.9
53-82-1161	DISABILITY INSURANCE	122	1,204	1,583	379	76.1
53-82-2410	STORMWATER PERMITS		350		(350)	.0
53-82-3150	TELEPHONE	39	516	500	(16)	103.2
53-82-3173	REPAIRS & MAINTENANCE - EQUIPM		2,488	5,860	3,372	42.5
53-82-3177	VEHICLE REPAIRS & MAINTENANCE			1,060	1,060	.0
53-82-3178	SYSTEM REPAIR & MAINTENANCE			1,000	1,000	.0
53-82-3210	INSURANCE AND BONDS		5,265	4,865	(400)	108.2
53-82-3990	OTHER SERVICES			1,350	1,350	.0
53-82-4520	VEHICLE FUEL	173	1,811	2,000	189	90.5
53-82-8100	INTERFUND LOAN - PRINCIPAL	616	6,059	6,677	618	90.7
53-82-8101	INTERFUND LOAN - INTEREST	130	1,398	1,526	128	91.6
53-82-8200	ADMIN OVERHEAD ALLOCATION	2,942	34,411	45,554	11,143	75.5
TOTAL STORMWATER OPERATIONS		12,450	142,107	183,947	41,840	77.3
<u>STORMWATER CAPITAL</u>						
53-83-7000	CAPITAL OUTLAY		80,458	83,000	2,542	96.9
TOTAL STORMWATER CAPITAL			80,458	83,000	2,542	96.9

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS TO OTHER FUNDS</u>					
53-90-9010 TRANSFES TO OTHER FUNDS		17,880	8,203	(9,677)	218.0
TOTAL TRANSFERS TO OTHER FUNDS		17,880	8,203	(9,677)	218.0
TOTAL FUND EXPENDITURES	13,281	250,153	287,446	37,293	87.0
NET REVENUE OVER EXPENDITURES	27,823	159,757	(46,180)	(205,937)	345.9

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

CAPITAL PROJECTS

ASSETS

75-100000	CASH – COMBINED FUND	(1,150,569)	
	TOTAL ASSETS		(1,150,569)

LIABILITIES AND EQUITY

LIABILITIES

75-202000	ACCOUNTS PAYABLE	67,244	
	TOTAL LIABILITIES		67,244

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
75-290000	FUND BALANCE	15,212	
	REVENUE OVER EXPENDITURES - YTD	(1,233,025)	
	BALANCE - CURRENT DATE	(1,217,813)	
	TOTAL FUND EQUITY		(1,217,813)
	TOTAL LIABILITIES AND EQUITY		(1,150,569)

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	<u>TRANSFERS FROM OTHER FUNDS</u>					
75-39-1000	TRANSFERS FROM OTHER FUNDS		675,331	250,000	(425,331)	270.1
	TOTAL TRANSFERS FROM OTHER FUNDS		675,331	250,000	(425,331)	270.1
	TOTAL FUND REVENUE		675,331	250,000	(425,331)	270.1

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

		CAPITAL PROJECTS				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
ADMINISTRATION - CIP						
75-44-7000	CAPITAL OUTLAY		2,373	225,000	222,627	1.1
75-44-7550	VEHICLES	86,035	86,035		(86,035)	.0
	TOTAL ADMINISTRATION - CIP	86,035	88,408	225,000	136,592	39.3
PUBLIC SAFETY - CIP						
75-51-2100	LEGAL FEES	939	2,109		(2,109)	.0
75-51-2400	ENGINEERING	35,802	53,641	350,000	296,359	15.3
75-51-7500	CONSTRUCTION			3,092,334	3,092,334	.0
	TOTAL PUBLIC SAFETY - CIP	36,741	55,750	3,442,334	3,386,584	1.6
STREETS/MAINTENANCE - CIP						
75-61-7000	CAPITAL OUTLAY		169,856	188,000	18,144	90.4
75-61-7400	OVERLAYS AND CHIPSEALS		849,407	1,015,000	165,593	83.7
	TOTAL STREETS/MAINTENANCE - CIP		1,019,263	1,203,000	183,737	84.7
PUBLIC WORKS OVERHEAD - CIP						
75-64-7000	CAPITAL OUTLAY		414,941	473,000	58,059	87.7
75-64-7500	CONSTRUCTION		4,604	70,000	65,396	6.6
	TOTAL PUBLIC WORKS OVERHEAD - CIP		419,545	543,000	123,455	77.3
PARKS/GREEN SPACE - CIP						
75-65-2100	LEGAL FEES		410	5,000	4,591	8.2
75-65-2400	ENGINEERING		3,623	15,000	11,377	24.2
75-65-7000	CAPITAL OUTLAY		115,887	409,000	293,113	28.3
75-65-7500	CONSTRUCTION	1,500	205,471	584,735	379,264	35.1
	TOTAL PARKS/GREEN SPACE - CIP	1,500	325,391	1,013,735	688,344	32.1
	TOTAL FUND EXPENDITURES	124,276	1,908,357	6,427,069	4,518,712	29.7
	NET REVENUE OVER EXPENDITURES	(124,276)	(1,233,025)	(6,177,069)	(4,944,044)	(20.0)

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

GENERAL FIXED ASSET GROUP

ASSETS

80-160000	CONSTRUCTION IN PROGRESS	870,422	
80-161000	LAND	1,644,621	
80-162000	BUILDINGS	2,673,205	
80-163000	IMPROVEMENTS OTHER THAN BUILDI	36,586,233	
80-164000	MACHINERY AND EQUIPMENT	1,232,918	
80-165000	VEHICLES	856,002	
80-169999	ACCUMULATED DEPRECIATION	(6,747,041)	
TOTAL ASSETS			37,116,361

LIABILITIES AND EQUITY

FUND EQUITY

80-280000	INVESTMENTS IN FIXED ASSETS	37,116,361	
TOTAL FUND EQUITY			37,116,361
TOTAL LIABILITIES AND EQUITY			37,116,361

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2023

GENERAL LONG-TERM DEBT GROUP

ASSETS			
90-170000	AMOUNT TO BE PROVIDED	127,716	
	TOTAL ASSETS		127,716
LIABILITIES AND EQUITY			
LIABILITIES			
90-250000	ACCRUED LEAVE	125,949	
90-252000	CAPITAL LEASE PAYABLE	1,767	
	TOTAL LIABILITIES		127,716
	TOTAL LIABILITIES AND EQUITY		127,716



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 66 - Resolution 2024-06R : A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Professional Services Agreement for 2023 Audit Services Agreement for 2023 Audit Services with the Adams Group, LLC	Nicholas Wharton, Town Manager	Nancy E. Mueller, CPA
ACTION REQUESTED		
Management asks that the Town Council approve Resolution 2024-06R by approval of the consent calendar.		<u>Attorney Approved</u> <u>Action Requested</u> <u>Resolution</u>
BRIEF SUMMARY		
This Engagement Letter is to confirm that The Adams Group, LLC will provide the Town of Severance, Colorado audit services for the year ended December 31, 2023. They will audit the financial statements of the governmental activities, the business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town as of and for the year ended December 31, 2023.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
Management recommends that the Town Council approve the Engagement Letter for 2023 Audit Services with The Adams Group, LLC, and Resolution 2024-06R by approval of the consent calendar.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. 2024-06R 2023 Audit Engagement 2. Town of Severance 2023 EL		

RESOLUTION NO. 2024-06R

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, APPROVING THE PROFESSIONAL SERVICES AGREEMENT
FOR 2023 AUDIT SERVICES WITH THE ADAMS GROUP, LLC.**

WHEREAS, in 2021 the Town of Severance issued a Request for Proposal (RFP) for audit services; and

WHEREAS, the proposals were scored, and the top two firms were interviewed; and

WHEREAS, the Audit Committee selected The Adams Group, LLC; and

WHEREAS, The Adams Group, LLC successfully completed the 2022 Audit; and

WHEREAS, staff recommends The Adams Group, LLC for the 2023 Audit, and

WHEREAS, it is required by Colorado Revised Statutes Title 29. Government Local § 29-1-603. Audits Required to conduct an annual audit.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO:

The Professional Services Agreement for 2023 Audit Services with The Adams Group, LLC is approved in substantially the same form as the copy attached hereto and made a part of this resolution. The Mayor is authorized to execute the Professional Services Agreement for 2023 Audit Services with The Adams Group, LLC on behalf of the Town of Severance.

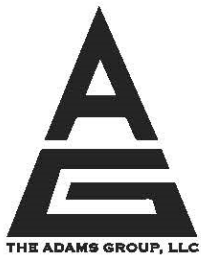
RESOLVED AND APPROVED this 23rd day of January 2024.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, Town Clerk



CERTIFIED
PUBLIC
ACCOUNTANTS

November 10, 2023

Town Council and Management
Town of Severance
3 South Timber Ridge Parkway
P.O. Box 339
Severance, CO 80546

We are pleased to confirm our understanding of the services we are to provide the Town of Severance, Colorado (the Town) for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Town as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's discussion and analysis
- 2) Budgetary comparison schedules
- 3) GASB required pension schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the Town's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Combining and individual nonmajor fund financial statements
- 2) Budgetary comparison schedules

3) Local highway finance report

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk of material misstatement as part of our audit planning:

For the year ending December 31, 2023, the Town will implement Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, which we consider to be a significant risk related to completeness during the planning phase of the audit.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of the Town and perform the calculations of the GASB Statement No. 68 pension activity of the Town in conformity with accounting principles generally accepted in the United States of America based on information provided by you. If applicable, we will also assist with the calculations of the GASB Statement No. 96 calculations.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of

measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of The Adams Group, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of The Adams Group, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to an oversight agency or its designee. The oversight agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Eric Miller is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in March 2024.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$22,850 for the financial audit and nonattest services. Fee outlined does not include a single audit. While not expected, if a single audit is required, we will communicate via a separate engagement letter specific to the single audit. For the year ended December 31, 2023, the Town will be required to implement GASB Statement No. 96, *Subscription-Based IT Arrangements*. While this implementation is not expected to have a significant impact on the Town, if significant time is incurred as a result of this implementation, we will discuss with management any additional fee for time incurred at our standard hourly rates for an amount not to exceed \$5,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

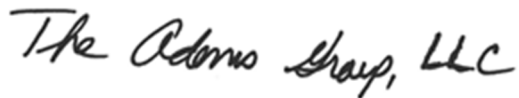
Reporting

We will issue a written report upon completion of our audit of the Town's financial statements. Our report will be addressed to the Council of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance.

If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Town and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



The Adams Group, LLC
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the Town of Severance.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Issued Permits by Permit Type

Severance

12/01/2023 - 12/31/2023

Commercial New	Permits Issued	Valuation	Fees Paid
New Commercial (C/C)	3	\$217,628.75	\$21,314.07
Subtotals:	3	\$217,628.75	\$21,314.07

Commercial One Stop	Permits Issued	Valuation	Fees Paid
Demolition - Commercial	1	\$1.00	\$80.00
Subtotals:	1	\$1.00	\$80.00

Issued Permits by Permit Type

Severance

12/01/2023 - 12/31/2023

Residential Alteration	Permits Issued	Valuation	Fees Paid
Basement Finish	4	\$99,479.10	\$4,989.63
Deck	3	\$14,250.00	\$820.56
PV System (Residential Alteration)	2	\$71,990.00	\$3,309.84
Subtotals:	9	\$185,719.10	\$9,120.03

Residential New	Permits Issued	Valuation	Fees Paid
Detached Single Family	1	\$397,616.96	\$24,801.73
Subtotals:	1	\$397,616.96	\$24,801.73

Issued Permits by Permit Type

Severance

12/01/2023 - 12/31/2023

Residential One Stop	Permits Issued	Valuation	Fees Paid
AC/Furnace Combination - Residential	1	\$10,826.39	\$364.88
Demolition - Residential	1	\$500.00	\$80.00
Furnace Replacement - Residential	1	\$3,000.00	\$154.00
Misc. Mechanical, Plumbing or Electrical - Residential	1	\$750.00	\$228.50
Residential Roof - Asphalt	3	\$46,735.00	\$1,231.23
Water Heater - Residential	1	\$1,750.00	\$121.50
Subtotals:	8	\$63,561.39	\$2,180.11

Issued Permits by Permit Type

Severance

12/01/2023 - 12/31/2023

Totals:	22	\$864,527.20	\$57,495.94
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Public Work Director Report

John Zacklene

Dec 18 ,2023



WATER/WASTEWATER-

Reporting – A list of approved Lead/Copper sites has been submitted and approved by the state. Additionally, our team, with the help of Direct Discharge, is working on submitting an updated wastewater Water Quality Management plan. 8 Aerators are operational currently and the North Pond liner is under repair as of 8-21-23. We have received the permit from the state for the dewatering of the lagoon. The contract was signed and sent back to the contractor to start drilling 5 dewatering wells. The start date is scheduled for 1-15-24. Valve exercising and Hydrant maintenance has been completed throughout the entire town as of 9-23. We will look at painting all the fire hydrants next year.

Sampling – All testing for water and wastewater sampling has been transferred back to Weld County. Currently the Town complies with all testing and sampling requirements. We are doing 9 samples per month currently. All samplings have been going well with no town issues. Lead and Copper tests are up to 20 tests every 3 years.

Water Tanks- We currently have an Emergency Response Plan with Dave Lewis from Direct Discharge for our town's water supply. The North water tank rehab has been completed. Construction has started on the new tower tank, and they are welding the holding tank currently before it is set in place. The tower tank crew has de mobilized until next spring as of 11-30-23. The water line tie in that connects the new tower tank to the existing water lines is completed.

Jetting- Sewer main jetting of the entire town has begun in 2023. There is approximately 40 miles of main line to be cleaned. We have approximately 5 hot spots to watch for. The pipe between ponds 1&2 has been jetted due to poor performance and build up. The Baldridge lift station has completed its major maintenance this year. We will investigate having the inside of Baldridge lift station epoxy coated due to age and water seepage. New valves, pressure switches, contactors, and filters have been installed and are functioning correctly at this time.

STORM WATER

- Culvert grates are being repaired and painted as needed. Safety grates are built and installed on the Baldridge inlet and the box culvert under Ponderosa at Sunset Ridge.
- The new sweeper is being used to keep drain pans and gutter pans clear of debris.
- The drainage ditch between Ponderosa and the Overlook subdivision will be scheduled to be cleared after the WWTP project has been completed.

STREETS

- Road striping has been completed.

- All new delineation has been installed on the south end of Cr23 on the curves.
- All new delineation has been installed on the east end curves of Cr80.
- ROW mowing has been completed for this year.
- The well project at P.W. is almost completed. The well shed has been built and the well controls are installed. Waiting for the electrical to be completed.
- A new set of guardrails has been scheduled for December to be installed on Cr23 north along the ponds.
- The roadway that had settled, was repaired around 6 manholes in Severance Shores.
- No parking signs are going up in certain areas around town.

PARKS

- Playground equipment has been inspected and repaired for CIRSAs standards.
- The maintenance shed has been built and we are waiting for the electrical work to be completed.
- New trash cans will be installed along with the benches at Comm Park.
- Looking to add an additional fountain in Blue Spruce Pond this year.
- We are having a good amount of vandalism at our parks again this year.
- We have received new bike racks to add at Comm Park and will be installed throughout the fall/winter.
- 2 Connex storage containers have been set at the old county property and have been posted with "No Trespass" signs.
- 27 new trees have been planted throughout the parks this fall.
- Lakeview Park has had new LED lights installed under the gazebos.

1. The North water tank roof rehab and interior has been completed.
2. 3rd St sewer issue with Duran on service line has been fixed.
3. Valve exercising has been completed throughout town.
4. Fire Hydrant maintenance has been completed.
8. New Street signs for Hunter Hill and Tailholt have been delivered and will be installed as weather permits.
9. New delineators for Cr23 & Cr80 curves have been installed.
10. New butterfly reflectors installed on the guardrails this year.
12. Saddler Ridge has completed the manhole concrete and crack seal project they had.
13. P.W. Training is complete except.
14. Sweeper has had a wash out system installed and is being used and working great.
15. Quality Well & Pump has completed the rehab of the well at P.W. Almost completed.
17. ADA concrete grinding in Summit view and overlook this year. Only a few neighborhoods remain to be completed. Hunters Crossing-Severance Shores-Hidden Valley-Sunset Ridge
18. Precision stripping has completed the yearly striping throughout the town.
22. Automated gate at P.W. is operational.
23. All 3 large plow trucks have mag tanks on them, and they are operational.
25. Town hall-Comm park trash cans & P.W. well shed concrete has been completed.
26. Lakeview restrooms are closed for the winter.
27. WWTP is scheduled for 1-15-24 to begin the dewatering process due to issues.
28. Roadrunner grading is in town working- Cr19 complete-Cr21 in process now.
29. Guardrail quote for Cr23 North is signed and waiting on installation dates.
30. New pump & motor installed at G5 well shed. Splitting cost with the Metro district.
31. Trying to burn ditches as soon as possible with Ken Knievel.
32. Baldridge lift station has extensive maintenance this year.
33. 5 new vehicles were ordered by P.W this year with a savings of approx. \$70k.
34. The mag tank is operational as of 12-15-23 and liquid has been ordered.
35. Cr21 from Cr72 south to Cherry Ridge has had an FDR asphalt project completed.
36. All gravel roads were worked and treated with dust suppressant.

37. 8 new garden beds have been installed at the Blue Spruce Garden area.
38. A new power washer was installed at P.W.
39. Emergency generator was installed at P.W.
40. Turn Lane extensions were completed at Hwy 257 and Harmony west bound.
41. P.W. rebuilt the box blade used for the gravel lots this year.
42. Acquired the old Weld County grader shed this year and will place our parks equipment out of that building.
43. New L.E.D lights were installed under the gazebo at Lakeview Park.
44. New L.E.D lights installed on the outside of town hall.
45. The roadway around 6 manholes were repaired within Severance Shores due to the road settling.
46. 2 Connex 40' boxes placed in the grader shed yard for storage for P.D and P.W.
47. 6 rounds of ROW mowing this year compared to the usual 3 due to all the spring rain.
48. Looking to add 1 more fountain to Blue Spruce Pond for better circulation of the water.
49. We used close to 300 tons of ice slicer from 10/22 through 12/23 during our snowstorms.
50. 57 permits were issued for ROW work this year by the P.W. dept.
51. We are receiving a bridge grant for \$280k for the Cr80 bridge rehab in 2024.
52. P.W. repaired the older speed trailer for P.D and it's operational.
53. Vandalism is still an issue throughout the parks.

Finance Director Report

2023 Year in Review

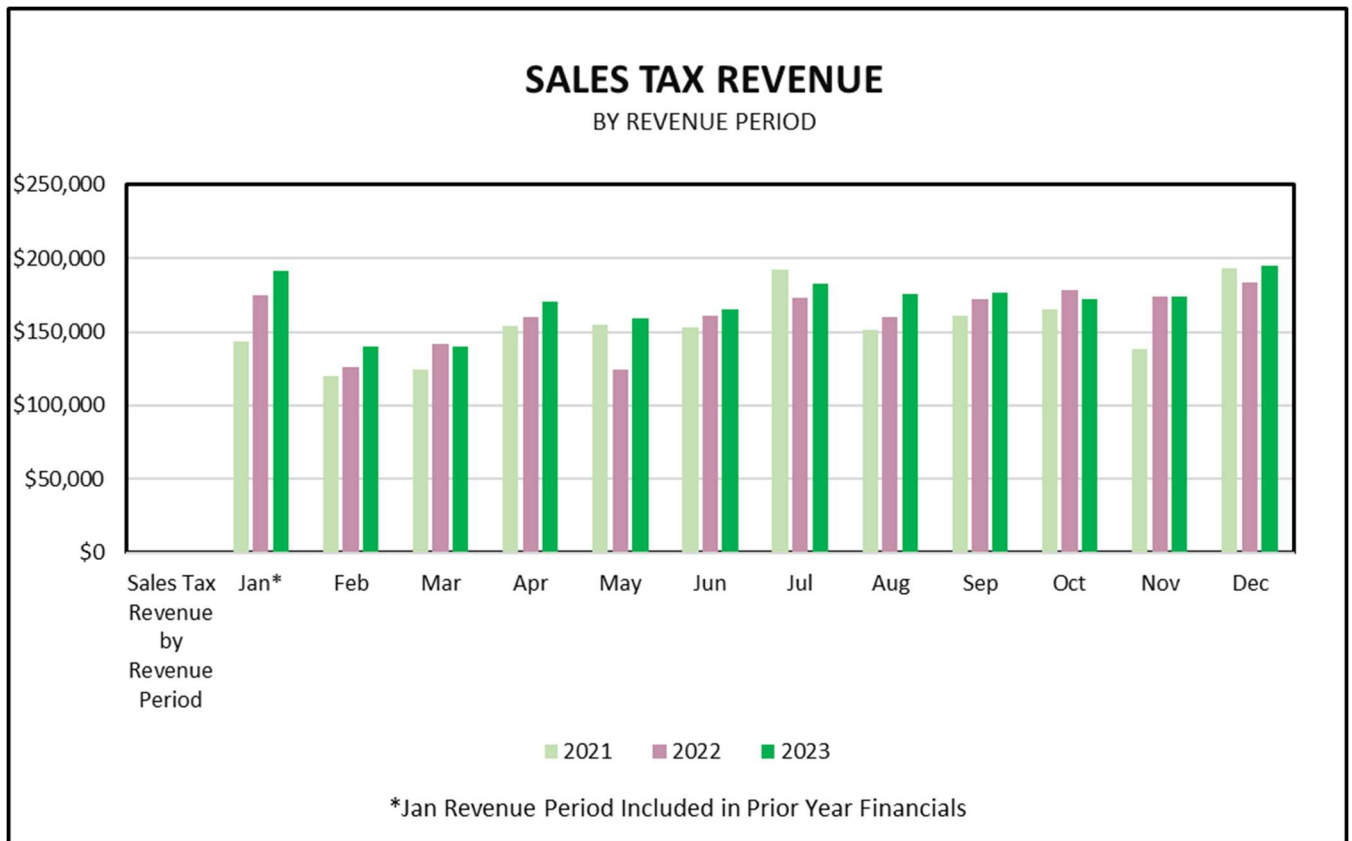
Nancy E. Mueller, CPA
January 16, 2024



Financial

Sales tax revenues received during 2023 were approximately 6% higher than 2022 (based on Jan – Dec revenue period reports). Due to the ups and downs of 2023, sales tax revenue budgeted for 2024 was estimated lower to be conservative. Any additional sales tax revenue can be appropriated, or it will go into General Fund Balance.

Sales Tax Revenue by Revenue Period	2021	2022	2023
Jan*	143,445	174,948	191,319
Feb	120,354	126,231	139,732
Mar	124,760	141,740	140,005
Apr	153,633	159,919	170,913
May	155,193	124,308	159,597
Jun	153,198	160,866	164,926
Jul	192,537	172,692	182,357
Aug	151,765	159,692	175,824
Sep	160,604	172,630	177,013
Oct	165,445	178,490	172,339
Nov	138,576	173,726	174,080
Dec	192,803	183,453	195,043
Total	1,852,313	1,928,693	2,043,149



Budget

Drafts of the Capital Improvement Program (10-Year CIP) were presented to Council at the October retreat where individual capital projects were reviewed. The 10-Year CIP was also presented and discussed at the October 10, 2023, Council Meeting.

The Budget Open House was held on October 19, 2023, with Council members, Town Management, and the Finance Director available to answer questions.

A draft of the 2024 Operating Budget was presented to Council on November 14, 2023. During the November meeting fees, including the new Streets Maintenance Fee, and utility rates were discussed, and direction provided by Council. A new fee, the Streets Maintenance Fee, was added to the fee schedule to support the streets capital maintenance program. The fee of \$15.50 per month on residential and commercial properties will provide dedicated funding for the capital maintenance of roads.

The Final 2024 Budget was brought to Council and approved on December 12, 2023. The budget includes a 10-Year Capital Improvement Plan (CIP) that provides both summaries and detailed information on capital projects plus the 2024 Operating Budget. Additional information about each department was included with the operating budget to provide a better understanding of the services provided.

Budget, cont.

We continue to request an annual reappropriation resolution early each year to bring forward the funding required to finish projects that were not complete at the end of the prior year. In addition to an annual reappropriation resolution, there were budget resolutions throughout the year to amend the budget for capital projects and to appropriate unanticipated revenues.

Audit

At the end of 2020 the Town advertised a Request for Proposals (RFP) for new audit services. After a scored review of the submissions and interviews with the top two firms, The Adams Group, LLC was selected. The 2022 Audit was the second year with The Adams Group, LLC and the 2022 Audit with Financial Statements were completed on time and approved by Council in July of 2023. As required, the audit was filed with the State.

January Engineering Report

Chris Messersmith and Shar Shadowen, Colorado Civil Group, Inc. (CCG)
January 23, 2024



Capital Improvement Projects

SH 392 – WCR 23 Intersection Improvements

Felsberg Holt & Ullevig (FHU), the construction project manager consultant, is finalizing the project close out documents with CDOT. The Town has engaged a subconsultant to perform the required inspections for the Colorado Department of Public Health and Environment (CDPHE) construction stormwater discharge permit, which will continue until the vegetation has been reestablished. The termination of this permit is anticipated in the second quarter of 2024.

E Harmony Road – WCR 19 Intersection Improvements

Town staff is continuing to coordinate with CDOT and determining the most efficient plan to procure an engineering consultant to complete the final design of the project. The IGA was recently executed in November for funding to assist with costs for the signal improvements (approximately 83%). The remainder of the project will be funded by the Town. Once Town staff has a clear direction, they can move forward with procuring an engineering consultant and establish a schedule. Construction is anticipated to start in the fall of 2024.

CDOT TAP/MMOF Trail Project

The trail project is complete. Town staff has received initial acceptance of the project from CDOT and is waiting for final documentation.

South Water Line Loop

CCG was provided with a draft request for proposal (RFP) template for the South Water Line Loop design services on November 30, 2023. CCG is working with the Finance Department on the American Rescue Plan Act (ARPA) funding requirements for this project. It is anticipated that the RFP for design services will be published in January 2024.

Community Park Phases 2 & 3

Water service for the CXT restroom is anticipated to be provided by The Town of Severance South Water Line Loop Capital Improvement Project and/or the Waterfowl Way Extension (Tailholt Subdivision Fourth Filing) when completed. Obtaining a water service from the NWCWD is not likely.

City of Greeley Emergency Interconnect

Town staff completed a draft IGA document and met with City of Greeley staff on three occasions last year to discuss operational parameters related to the emergency interconnect. CCG updated the emergency interconnect supporting calculations (operation/sizing) based on an alignment that will benefit both municipalities. CCG may be updating the emergency interconnect conceptual design based on input from Town Management and will continue to

coordinate with the City of Greeley. A follow up meeting with City of Greeley staff is anticipated in January or February, 2024.

Water System Monitoring

CCG has been working with the Public Works Department and the NWCWD staff on a weekly basis to monitor the Town's water distribution system and performance (pressure and flowrates) continuously since June 2022. The annual Maximum Day Demand (MDD) and Maximum Annual Delivery Volume (MADV) are listed below along with the capacity purchased from the NWCWD:

2022

MDD (customer): 1.20 MGD (17-Jul-22)

MDD (NWCWD): 1.18 MGD (17-Jul-22)

MADV (NWCWD): 233,378,000 GPY

2023

MDD (customer): 1.10 MGD (16-Jul-23)

MDD (NWCWD): 1.09 MGD (12-Jul-23)

MADV (NWCWD): **PENDING**

CAPACITY (PURCHASED)

MDD (NWCWD): 1.50 MGD

MADV (NWCWD): 237,120,000 GPY

CCG has been working with the Public Works Department and the NWCWD to make seasonal adjustments to Master Meters No. 1 and No. 2 to meet water quality requirements.

NWCWD Amended and Restated Water Service Agreement/Potable Water System Master Plan

CCG has completed the potable water system hydraulic modeling for the full build out of the Town of Severance's water service area. Data has been requested of Stantec/NWCWD at the Master Meter No. 1 location. Future upgrades to Master Meter No. 1 will allow the Town of Severance to serve the full build out of the water service area. On January 6, 2023, Stantec confirmed that they have all the information they need from the Town of Severance. Once a response is provided by Stantec/NWCWD, CCG will coordinate with Town Management on the final Potable Water System Master Plan since it is unknown, at this time, what additional capacity the NWCWD can provide to the Town of Severance. During a meeting with Town staff on November 16, 2023, the NWCWD indicated that this information may be available during the first quarter of 2024. Currently, Town Management is considering a revised expansion of the Town of Severance water service area. CCG is currently working with Town Management and the CLRWTA on this task.

1.5 MG Elevated Water Tank

The 1.5 MG Elevated Water Tank is currently being constructed by Landmark Structures I, LP. The Contractor has completed the 12" and 16" inlet and outlet water line installation, the concrete foundation, the concrete pedestal, the concrete dome cap, and the steel water tank at grade (see photo). The Contractor has installed the water piping, ladder, landing, inspection rail, and cable hanging brackets within the concrete pedestal. The Contractor has also installed the electrical and communication conduit across the site. Work has been suspended until April 2024, when temperatures will allow for the steel water tank to be painted. The 1.5 MG Elevated Water Tank is approximately 78% complete and anticipated to be commissioned by October 31, 2024.



Wastewater Projections

Town Management and CCG have reached out to the Town of Windsor (TOW) regarding future wastewater treatment capacity with their planned Wastewater Treatment Facility (WWTF) expansion. A meeting has been scheduled for January 30, 2024. Additional wastewater capacity is dependent on three items; (1) Additional capacity at the TOW WWTF, (2) a new sanitary sewer interceptor from Severance South to the Town of Windsor WWTF, and (3) a Utility Plan Amendment/208 Boundary Amendment that the Town will need to prepare and submit to the North Front Range Water Quality Planning Association for review and approval. CCG monitors the wastewater flowrates monthly. An average daily wastewater flow of 518,571 GPD was observed the week of December 24th with a maximum of 580,000 GPD observed on December 27, 2023. This is equivalent to 52% – 58% of the total capacity available to the Town of Severance by the Town of Windsor.

On August 21, 2023, the Town of Severance Public Works Department took the WWTF out of service and began diverting all wastewater to the TOW WWTF. CCG worked with the Town to submit a Short-Term Remediation Activities Dewatering Permit with the Colorado Department of Public Health and Environment (CDPHE). This permit was issued by the CDPHE and the Public Works Department will be able to dewater the Severance WWTF site and evaluate the lagoon liner(s) and determine the next step(s).

Police Chief Report

Kenneth Chavez, Interim Chief of Police

December 2023



Projects Updates

- The Severance Police Department currently has an Officer that was hired November 29th in the Field Training Program. His progress has been satisfactory, and we hope to have him certified to work on his own by March 1st. The Severance Police Department is still short of three patrol officers, however, due to an aggressive job advertisement strategy by the City HR Department, we have eight strong police candidates with prior police experience in the hiring process. Additionally, one officer is on non-paid medical leave with an expected return time frame of April. Our goal is to be fully staffed with all Officers working solo by June 1st.
- Routine maintenance was completed on all Severance Police Vehicles in November and December. Only one vehicle is non-operational at this time. It will be taken to Loveland Ford for possible warranty work.
- Interim Chief Chavez held one all-staff meetings in December to gain a greater understanding of the morale, training levels, capabilities, staffing shortfalls, and changes that may need to take place in order to make the Severance Police Department the best in Weld County. The culture of the Severance Police Department is noted as changing for the better.
- Chief Chavez has attended several meetings with representatives of Infusion Architects and Fransen Pittman Construction, along with other Town of Severance representatives, to finalize plans and construction timelines for the new Severance Police Department building. Demolition of the current Severance Police Department is scheduled for April 1st. Prior to demo day, department members will inventory department equipment, store unneeded items, and move daily needed equipment to City Hall where the department will operate from until the new building is completed.
- The MOU between the Town of Severance and the Colorado Rangers for 2024 has been finalized. They will be providing Rangers to work alongside our Severance Police Officers not only at our yearly large, planned events, but also on a routine basis throughout the first six months of 2024 so our night shift Officers are not working alone. This enhances Officer safety and reduces Officer injuries.
- Chief Chavez worked New Years Eve night with Sgt. Hahn, Officer Boegeman, and two Colorado Rangers. Although there were a few fireworks displays located and citizens contacted, we received no calls for service for fireworks that night. We believe our prompt response to fireworks displays alleviated citizens from initiating calls for service. No citations were issued, and all citizens contacted promptly ceased firing off fireworks voluntarily. Working this evening enabled Chief Chavez to better understand what occurs in Severance on New Years Eve in order to properly schedule staff and the Colorado Rangers.

Community Support and Relations

- The Severance Police Department assisted with the “Town Christmas” event on December 9th. Our officers were present to greet and meet citizens who attended, escorted Santa to the event, and ensured it was a safe and pleasant experience for all who attended.
- Interim Chief Chavez met with numerous key local and law enforcement officials this month to include the following:
 - Safe2Tell Issues Discussion at Severance High School on December 1st
 - PIO meeting with Weld RE-4 School District Officials on December 7th
 - Weld RE-4 School Board Work Session on December 11th
 - Office call at Greeley CSP Troop Office with Major Whittington and Captain Gurley on December 15th
 - Attended the Town Employee Christmas Party on December 15th
 - Attended the Weld County Chiefs of Police Assoc. meeting on December 20th

TOWN OF SEVERANCE SNAPSHOT

2023



APPROX.
10,600
POPULATION



12 TOWN PARKS

TOWN EVENTS

20



500 NEW
WEBSITE NEWS
AND ALERT
SIGN-UPS

69 TOTAL HOME BASE
BUSINESSES

3 SCHOOLS



4,314 TOTAL PLATTED LOTS

\$114,000
MEDIAN HOUSEHOLD
INCOME



21

MILES OF SEWER
LINES JETTED AND
CLEANED

188,909,000
GALLONS OF
WATER BILLED
NEW UTILITY
ACCOUNTS

348



ANIMAL
COMPLAINTS

341

FIRE HYDRANTS
CLEANED AND
MAINTAINED



150

SEVERANCE IS 9.1 SQ MILES

5TH YEAR
TREE CITY USA



MID
30'S

MEDIAN AGE

MEDIAN HOME
PRICE

\$511,000

NEW SINGLE
FAMILY
RESIDENTIAL
PERMITS ISSUED

234

930

HOURS
MOWING



19 NEW HOME BASE BUSINESSES

82 MILES MAINTAINED
BY PUBLIC WORKS



122 ACRES OF OPEN SPACE

794 CODE ENFORCEMENT
VIOLATIONS

41 MANICURED
ACRES OF PARK
AND REC

2

STOPLIGHTS

935

TRAFFIC STOPS

MEALS DONATED
TO WELD FOOD
BANK



39

SEE YOU PM

UPDATED A LAND
USE CODE

5,860 ATTENDEES AT SEVERANCE DAYS

OVER 1 MILLION DOLLARS IN 5 NEW GRANTS





AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 89 - SAFEbuilt 2023 Recap	Nicholas Wharton, Town Manager	Russ Weber, Building Official
ACTION REQUESTED		
No action is requested.		<u>Presentation Discussion</u>
BRIEF SUMMARY		
SAFEbuilt is proud to have a team in the Town of Severance that gives the town the feeling of an “In-House” building department which in turn gives the Town of Severance and the citizens the quality of service they expect and deserve. Our team is committed to ensuring a “safe built” environment in the Town of Severance by delivering our five Core Values: Integrity, Improvement, Service, Teamwork, and Respect every day. SAFEbuilt is always looking for ways to improve. We also dedicated an Account Manager, Charity Campbell, to the Town to ensure client satisfaction and to help find new ways to assist the Town in maintaining that high level of community development services.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
No action is requested.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 2023 Year End Report Severance		



TOWN OF SEVERANCE

Building Department End of Year Report 2023

SAFEbuilt's Mission:

SAFEbuilt is proud to have a team in the Town of Severance that gives the town the feeling of an “In-House” building department which in turn gives the Town of Severance and the citizens the quality of service they expect and deserve. Our team is committed to ensuring a “safe built” environment in the Town of Severance by delivering our five Core Values: Integrity, Improvement, Service, Teamwork, and Respect every day. SAFEbuilt is always looking for ways to improve. We also dedicated an Account Manager, Charity Campbell, to the Town to ensure client satisfaction and to help find new ways to assist the Town in maintaining that high level of community development services.

SAFEbuilt is proud to say that we have partnered with the Town of Severance since 1993. Our mission has been, and continues to be, to provide the community of Severance with preeminent Building Department Services. 2023 proved to be a Challenging year both in terms of the number of permits issued and the resilience and determination in maintaining our partnership with the Town.

It was our honor to present the Town of Severance with a plaque representing our 30-year partnership. We look forward to many more years of serving the town and its citizens.

Our Goals:

- ✓ “Give Back” to the Community. We are proud to partner with the Town of Severance and by donating to charity events and waving fees for town projects that benefit the citizens shows our commitment to the Town of Severance.
- ✓ Maintain a high level of education to our SAFEbuilt staff so we can offer the best Building department services to the Town of Severance, including town staff.
 - Town of Severance staff qualifications:
 - Russ Weber – ICC Certified Building Official, Commercial and Residential plans examiner, Residential Fire Sprinkler Inspector, Green Building plans examiner, Commercial and residential inspector.
 - Robert Klein – ICC Certified Building Official serving as the towns Deputy Building Official, Commercial and Residential Inspector
 - Bobby Spicher – ICC Certified Commercial and Residential plans examiner
 - Jeremy Stover – Licensed Journeyman Electrical Inspector, ICC Residential Building, Plumbing, and Mechanical Inspector and Commercial Plumbing Inspector
 - Mark Boland – Licensed Master Electrical Inspector, ICC Combination residential Inspector, Commercial Electrical inspector
 - Regina Olson – ICC Certified Permit technician, Permit specialist, Residential Building Inspector and Residential Plans examiner
- ✓ Implement a Quality Assurance program to verify our team members are knowledgeable in both the technical and soft skills for our industry.
- ✓ Assist the Town through the adoption process when a new code is published, this includes educating the public by way of local seminars and training classes.



- ✓ Showcase our company core values every day. Integrity, Improvement, Service, Teamwork and Respect.
- ✓ Call ahead notices for homeowners allow them to meet us on *their* schedule.

Continue to provide and implement the newest and most advanced software available.

Technology:

- ✓ Web-based permitting software system, Community Core, tracks every application from start to finish. Inspection results are live and resulted on-site. The contractor/builder or homeowner receives an email when inspections pass or fail. This allows the contractor/builder to forward the corrections to their subcontractors which expedites the inspection process. Once all inspections are complete, the Town is instantly notified that the Certificate of Occupancy is ready to issue. Inspections are routed by the inspector in google maps to get the most efficient routing possible.
- ✓ iPads – All field inspectors have mobile devices to access the inspection history, and all documents pertaining to the project. Photos can be taken with the iPad, uploaded, and attached to the permit application file.
- ✓ All adopted codes and amendments are installed electronically on the inspector's mobile device for quick access.

Our Severance Team:

- ✓ Russ Weber – Building Official
- ✓ Robert Klein – Deputy Building Official/Inspector
- ✓ Bobby Spicher – Commercial Plans Examiner
- ✓ Regina Olson – Permit Specialist/Residential Plans Examiner
- ✓ Jeremy Stover – Building Inspector
- ✓ Mark Boland – Building Inspector
- ✓ Charity Campbell – Account Manager

Improvements in 2023:

- ✓ With the addition of a new town planner, Shani Porter, we have improved communications by joining her new Community Development Team. This has allowed us to be more involved in projects both commercial and residential before they submit permits. Working with the applicant before permit submittal has been instrumental in expediting the plan review when submitted.
- ✓ Now having a certified residential plans examiner in house, (Regina Olson) allows for a quick turn-around time for master plan reviews and small residential projects.
- ✓ We Introduced our Code Enforcement module in our Community Core tracking system to the town. Once implemented this will allow the code enforcement officer to better track and report on Code enforcement cases within the town.
- ✓ Working on implementing a planning module to help track projects from first submittal to completion.

Project Highlights:

COMMERCIAL:

Clearview Library

- \$4,439,205 Estimated Valuation

Domino's

- \$275,000 Estimated Valuation

Solar Street Lights

- \$88,663.55 Estimated Valuation - Summit View Park Trail
- \$64482.60 Estimated Valuation - Blue Spruce Park Trail
- \$64482.60 Estimated Valuation - Lake View Park Trail
- Permit Fees Waived

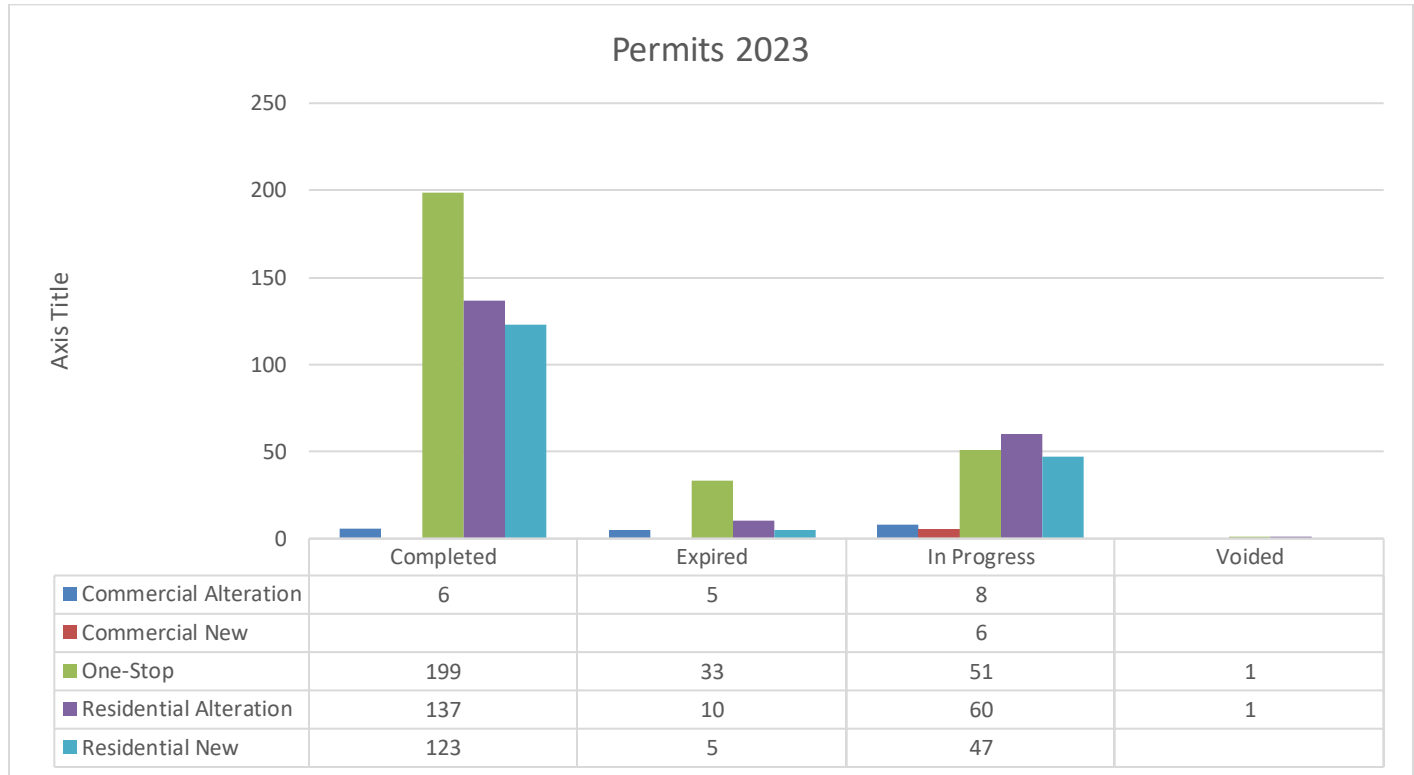
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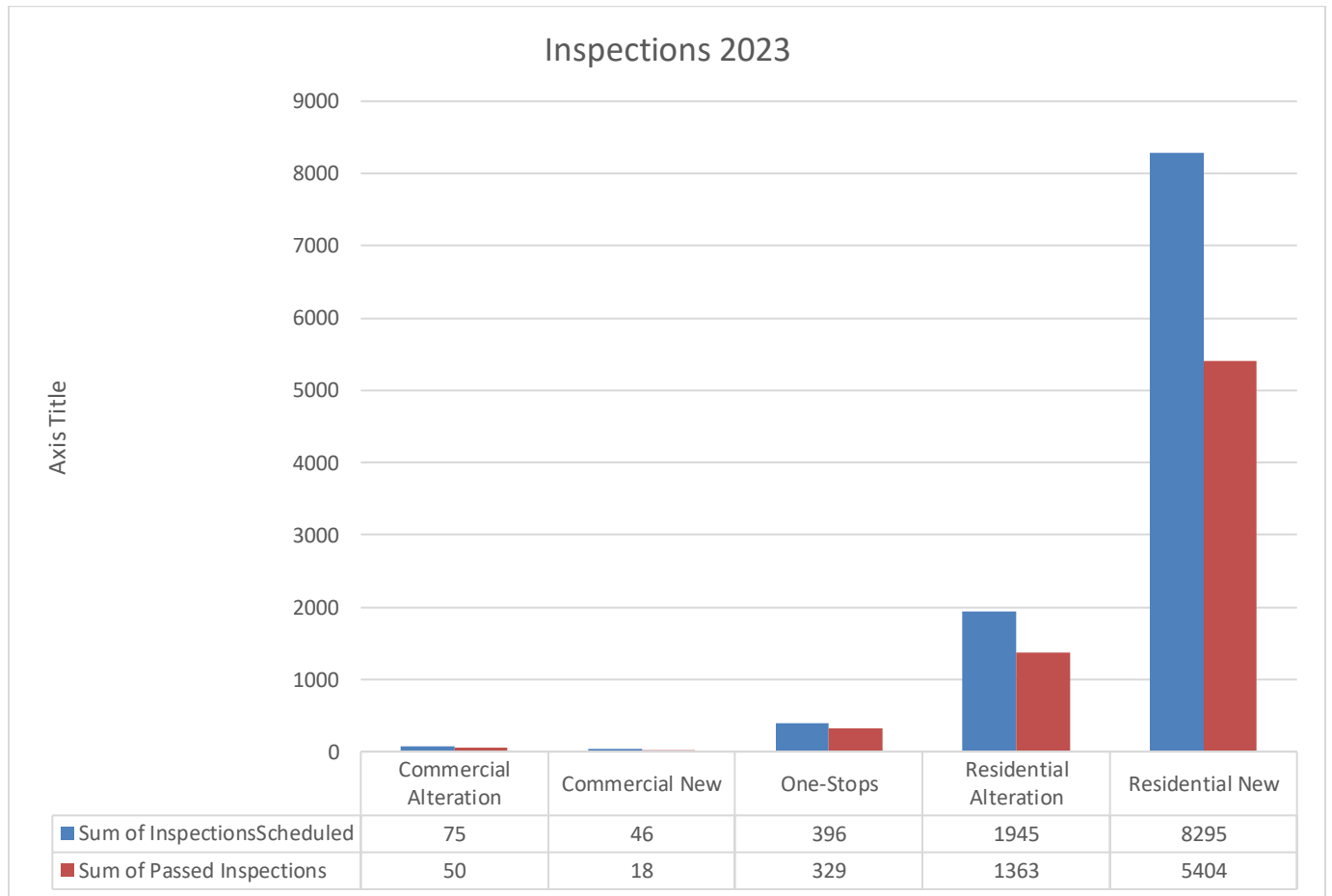
Tailholt Subdivision
4th Filing

- 310 New Single Family Lots
- 63 Permits Issued in 2023
- 66 Certificates of Completion (C/O) Issued in 2023

Hidden Valley Farm
6th Filing

- 265 New Single Family Lots
- 107 Permits Issued in 2023
- 108 Certificates of Completion (C/O) Issued 2023







Community Outreach:

SAFEbuilt has always seen itself as more than just a community's contractor. We have always strived to provide a higher level of professionalism, expertise, and service than that of a typical department. In line with this belief, SAFEbuilt has developed several professional and community outreach programs that are designed to help the community through education, outreach, and charitable giving. Below are programs that our office hosted or participated with in 2023:

- ✓ SAFEbuilt donated to the following town events;
 - Severance Days \$500
 - Concert in the Park \$500
 - Trunk or Treat \$500
 - Town Christmas \$500
- ✓ \$1,000 Youth Scholarship given to a Bailee Wiggins graduate of Severance High School.

RE4 Partnership:

- ✓ SAFEbuilt has partnered with both the Severance High School and Elementary School to perform plan reviews and inspections on the modifications and additions to both schools. Using SAFEbuilt expedites both the plan review process and inspections to keep the schools projects on target to open on time.

Conclusion:

Once again 2023, proved to be an unusual and challenging year. We took the challenges we faced head on this year and made incredible improvements. These improvements have strengthened our partnership and relationship with the Town of Severance and will continue as our 30 year partnership continues. We have truly enjoyed serving the great and growing community of Severance. We look forward to building on this year's success in 2024. If you have any questions or concerns, please do not hesitate to let us know.



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 97 - Ordinance 2024-01 : An Ordinance of the Town Council of the Town of Severance, Colorado, Enacting a New Article 4 of Chapter 4 of the Severance Municipal Code pertaining to Development Impact Fees, and Repealing Certain Sections in Appendix A of the Severance Municipal Code	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA, IMCA-CM
ACTION REQUESTED		
Town Management asks that the Town Council take action and move to approve Ordinance 2024-01: An Ordinance of the Town Council of the Town of Severance, Colorado, Enacting a New Article 4 of Chapter 4 of the Severance Municipal Code pertaining to Development Impact Fees, and Repealing Certain Sections in Appendix A of the Severance Municipal Code.		<u>Action Requested</u> <u>Attorney Approved</u> <u>Ordinance</u>
BRIEF SUMMARY		
The Town of Severance retained TischlerBise to prepare this study to analyze the impacts of development on the capital facilities and to calculate impact fees based on that analysis. Impact fees are collected from new construction at the time a building permit is issued and used to construct system improvements needed to accommodate new development. A development impact fee represents future development's proportionate share of capital facility needs. The purpose of this study is to demonstrate Severance's compliance with the Colorado Revised Statute 29-20-104.5. Consistent with the authorization, it is the intent of the Town of Severance to impose impact fees to fund expenditures on capital facilities needed to serve new development. The proposed fees will be legislatively adopted at a level no greater than necessary to defray impacts directly related to and generally applicable to a broad class of property.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
Town Management asks that the Town Council take action and move to approve Ordinance 2024-01: An Ordinance of the Town Council of the Town of Severance, Colorado, Enacting a New Article 4 of Chapter 4 of the Severance Municipal Code pertaining to Development Impact Fees, and Repealing Certain Sections in Appendix A of the Severance Municipal Code.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. Ordinance 2024-01 Development Impact Fees 2. Impact Fee Study Severance CO Fees 12.11.23		

3. PH Notice for Ord 2024-01 1.23.24

**TOWN OF SEVERANCE
ORDINANCE NO. 2024-01**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, ENACTING A NEW ARTICLE 4 OF CHAPTER 4 OF THE SEVERANCE
MUNICIPAL CODE PERTAINING TO DEVELOPMENT IMPACT FEES, AND
REPEALING CERTAIN SECTIONS IN APPENDIX A OF THE SEVERANCE
MUNICIPAL CODE**

WHEREAS, the Town of Severance (“Town”) is authorized by § 29-20-104(1)(g) C.R.S. to regulate the use of land on the basis of the impact thereof on the community or surrounding areas; and

WHEREAS, in 2023 the Town engaged a nationally-recognized, independent rate and fee consulting firm, TischlerBise (“TischlerBise”), to analyze anticipated growth-related effects on the Town’s facilities and services in the areas of municipal facilities, police, parks and recreation, transportation, water, and wastewater; and

WHEREAS, TischlerBise has prepared an Impact Fee Study, dated December 11, 2023, to evaluate the nexus between new development within the Town’s jurisdictional boundaries and the projected impact that such development has on the Town’s capital facilities; and

WHEREAS, the Impact Fee Study has recommended an updated Impact Fee schedule for both residential and nonresidential development at a level no greater than necessary to defray the impacts of new development on the Town’s capital facilities;

WHEREAS, the Town Council has considered and accepts TischlerBise’s Impact Fee Study as well as staff ’s analyses regarding the Impact Fee Study and their recommendations; and

WHEREAS, the Town Council now desires to enact a new Article 4 in Chapter 4, Revenue and Finance, of the Severance Municipal Code to establish new impact fees; and

WHEREAS, this ordinance is enacted pursuant to the Town of Severance’s home rule authority under Article XX, § 6 of the Constitution of the State of Colorado, and pursuant to the Town of Severance’s police powers, in order to safeguard and preserve the public health, safety and welfare of the community.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE
TOWN OF SEVERANCE, COLORADO, AS FOLLOWS:**

Section 1. Legislative Findings. The recitals to this ordinance are adopted as findings of the Town Council in support of enactment of this ordinance, and in addition, the Town Council finds that:

- A. The fee structure established by this ordinance is supported by:
 - 1. The Development Impact Fee Study dated December 11, 2023, prepared by TischlerBise.

2. The Agenda Item Summary prepared by the Town Manager, and the accompanying PowerPoint presentation prepared by TischlerBise, presented at the Town Council Workshop on August 8, 2023.
3. The Agenda Item Summary prepared by the Town Manager and the accompanying PowerPoint presentation offered at the reading of Ordinance No. 2024-01 at the regular meeting of the Town Council on January 23, 2024.
4. Public comment and testimony provided at the regular meeting of the Town Council held on January 23, 2024.

B. The fees and charges imposed by this Ordinance comply with the legislative restrictions on impact fees adopted by local governments provided in section 29-20-104.5, Colorado Revised Statutes (C.R.S.).

Section 2. Sections A-1-1 through A-1-11 of Appendix A, “Management of Land Use and Development Fees,” to the Severance Municipal Code are hereby repealed in their entirety, and the Town Council hereby repeals all prior policies, ordinances, and resolutions (or portions thereof) relating to and in conflict with the development impact fees enacted pursuant to Section 4 of this ordinance, effective for all development for which a complete application for a development permit is submitted on or after the effective date of this ordinance.

Section 3. Appendix A to the Severance Municipal Code is hereby re-titled as “Appendix A – Annexation Checklists” and sections A-1-1 through A-1-11 of Appendix A, having been repealed by Section 2 of this ordinance, shall be designated as “Reserved.”

Section 4. Chapter 4, “Revenue and Finance,” of the Severance Municipal Code is hereby amended by the enactment of a new Article 4, to be titled, “Development Impact Fees,” to read as follows:

Article 4. Development Impact Fees

Sec. 4-4-010. – Authority and intent.

- (a) *Authority.* The Town has the authority to adopt this article pursuant to the Town’s general police powers, the authority granted in the Charter, Section 6 of Article XX of the Constitution of the State of Colorado, and C.R.S. § 29-20-104.5. Said fees shall be in addition to all other development fees levied and assessed by the Town.
- (b) *Intent.* The provisions of this article are intended to impose certain fees to be collected at the time of permit issuance for development or construction for the purpose of funding the provision of additional capital improvements as the Town's population increases. The imposition of these fees is intended to regulate the use and development of land by ensuring that new growth and development in the Town bears a proportionate share of the costs of capital expenditures necessary to provide water, sewer, park, library, police, fire, general government, and transportation capital improvements. Funds from said fees shall not be used to remedy existing deficiencies, but only to provide new capital

improvements which are necessitated by new development. The amount of revenue generated by said fees shall not exceed the cost of providing the capital improvements for which they are imposed, and the same shall be expended solely to provide the specified capital improvements related to each fee assessed.

Sec. 4-4-020. - Definitions.

When used in this article, unless the context clearly requires a different meaning, the following terms shall have the following meanings:

- (a) *Capital improvements* means the purchase or long-term lease of real property, the construction of public facilities or purchase or long-term lease or lease-purchase of equipment or materials needed to facilitate the operation of such facilities or to facilitate the delivery of services therefrom. For the purposes of this provision, *long-term lease* or *lease-purchase* shall mean a lease or lease-purchase of not less than five (5), subject to annual appropriation. Amounts expended for capital improvements shall include amounts that are treated as capitalized expenses according to generally accepted accounting principles and shall not include costs associated with the operation, administration, maintenance, or replacement of capital improvements.
- (b) *Complete application* means an application that:
 - (1) Has been submitted to and received by the Town's Community & Economic Development;
 - (2) Contains all information and submittal materials required by the Severance Land Use Code and/or applicable provisions of the Severance Municipal Code; and
 - (3) Has been determined in writing by Town staff to be complete under the applicable provisions of the Severance Land Use Code and/or applicable provisions of the Severance Municipal Code.
- (c) *Developer* means the individual or entity who is obligated to pay a fee in accordance with the provisions of this article.
- (d) *Development* means any construction or expansion of a building or structure or use, any change in use of a building or structure, or any change in the use of land, which creates an additional demand for capital improvements.
- (e) *Development impact fee* or *impact fee* means the fees established by this article for capital improvements in the general functional areas of general town government facilities, police, parks and recreation, transportation, water, and wastewater.
- (f) *Development impact fee schedule* or *impact fee schedule* means the impact fee schedule set forth as Appendix 4A to this article.
- (g) *Development permit* means any final approval of an application for rezoning, planned unit development, conditional or special use permit, subdivision, development or site plan,

building permit, or for new construction and additions as required by the Town's building codes.

- (h) *Successor-in-interest* means a person who is conveyed a fee simple interest in land for which an impact fee is paid or a credit is approved pursuant to the terms of this article.

Sec. 4-4-030. - Applicability.

- (a) *Establishment of service area.* There is one service area for the development impact fees. The service area includes all of the territory located within the Town's municipal corporate boundaries and/or the respective service areas of each of the Town's utility enterprises, as each may be amended from time to time, and is known as the "service area."
- (b) *Application.* Except as otherwise provided herein, this article shall apply to all development within the service area, excluding the development of any Town-owned facility.
- (c) *Applicability of fees.* The development impact fees adopted and imposed pursuant to this article shall apply only to development for which a complete application for a development permit is submitted to the Town on or after March 1, 2024 (the effective date of the ordinance enacting this article), unless the development is exempted, as provided in section 4-4-030(e) of this article, or a credit is allocated to the development pursuant to section 4-4-080 of this article.
- (d) *Town Manager authority.* The Town Manager or such person's designee is authorized to make determinations regarding the application, administration, and enforcement of the provisions of this article.
- (e) *Exemptions.* Development impact fees shall not be owed under any of the following conditions:
 - (1) *Previous payment of same amount of impact fee.* Development for which an impact fee has already or previously been paid in an amount that equals or exceeds the impact fee required under this article and the permit(s) which triggered the collection of the impact fees have not expired or been voided.
 - (2) *Development permit denial.* The Town denies the development permit application.
 - (3) *Replacing existing residential unit with new residential unit.* Reconstruction, expansion, alteration, or replacement of a previously existing residential unit that does not create any additional residential unit.
 - (4) *Building after fire or catastrophe.* Rebuilding the same amount of floor space of a structure that was destroyed by a fire or other catastrophe.
 - (5) *Accessory structure.* Construction of unoccupied accessory structure related to a residential or nonresidential building.

- (6) *No building permit required.* Development for which a building permit is not required.
- (7) *Pending complete applications.* Any development permit for which the developer submitted a complete application before March 1, 2024 (the effective date of the ordinance enacting this article).
- (8) *Town-approved plans recognized as “site specific development plans”.* Developments having already received an approved site-specific development plan as a vested property right before March 1, 2024 (the effective date of the ordinance enacting this article).
- (9) *New impact generating development that creates no greater demand than previous development.* New impact generating development that an applicant or developer can demonstrate will create no greater demand over and above that produced by the existing use or development. By way of illustration, an applicant or developer may demonstrate that the approval(s) that trigger the collection of development impact fees involve modifications to existing development that do not add new dwelling units or increase floor area, or increase the impact of existing development on existing or future capital facilities, or change the land-use type of the existing development to a different category of development for which a higher development impact fee would have been due.
- (10) *Replacement.* Replacement of a building with a comparable new building which would not be assessed a higher fee under this article than the pre-existing building would be assessed at the time of the replacement.

Any claim for an exemption shall be made no later than the time when the applicant or developer applies for the first building permit. Any claim for exemption not made at or before that time shall be waived.

Sec. 4-4-040 Establishment of accounts.

- (a) *Accounts established.* The Town Finance Director shall establish separate, identifiable, accounts for each of the impact fees imposed under the provisions of this article, for the purpose of identifying and controlling all revenues and expenses attributable to each impact fee collected pursuant to this article.
- (b) *Separate accounts.* The impact fees collected pursuant to this article shall be placed in separate, interest-bearing accounts for each capital improvement category within the service area, and any interest income earned on the fees shall be credited to each such account.
- (c) *Limitations on use.* Funds withdrawn from each such account shall be used only for the purposes specified in section 4-4-050 of this article and said expenditures shall be subject to the provisions of this article.
- (d) *Management.* The Town Finance Director shall establish adequate financial accounting

controls to ensure that funds disbursed from each such account are utilized solely for the purposes authorized, and that the accounts are managed in conformance with Part 8 of Article 1 of Title 29, C.R.S.

(e) *Record of accounts available for public inspection.*

- (1) A record of the impact fee accounts shall be available for public inspection in the Town Manager's or designee's office, during normal business hours.
- (2) At least once annually, the Town Finance Director shall publish on the Town's website, in a clear, concise and user-friendly format, information detailing the allocation by dollar amount of each impact fee collected among accounts, the average annual interest rate earned for each account, and the total amount of disbursements from each account during the Town's most recent fiscal year.

Sec. 4-4-050. - Use of impact fees.

- (a) *Eligible expenditures.* All monies collected from the development impact fees shall be used solely to finance or to recoup the costs of acquiring, constructing, improving or expanding any capital improvement or facilities related to the same category of necessary public services within the service area. Eligible costs which may be paid from revenues derived from such fees may include, without limitation, planning, design, surveying, permitting, and engineering costs; the cost of purchasing or leasing real property; construction costs; other capital improvement costs; and the costs of administering the collection and expenditure of the fees. The proceeds of such fees may also be used to pay the principal sum and interest and other finance costs on bonds, notes, or other obligations issued by or on behalf of the Town to finance such capital improvements or facilities.
- (b) *Ineligible expenditures.* Monies collected under this article shall not be used to pay for costs incurred for the repair, rehabilitation, or maintenance of existing or new capital improvements or facilities expansions; costs related to remedying deficiencies in existing capital improvements or facilities existing on March 1, 2024 (the effective date of the ordinance enacting this article); or costs incurred for the ongoing administration or operation of the funded and constructed capital improvements.
- (c) *Appropriation.*
 - (1) All monies collected pursuant to this article shall be appropriated by the Town for expenditure within seven (7) years from the date of payment of such impact fees and shall be expended by the Town for the purposes approved herein within ten (10) years of the date of payment. Any impact fees not so appropriated or expended shall be refunded, upon application, as provided in section 4-4-090 of this article.
 - (2) In determining whether impact fee revenues have been appropriated or expended within the requisite periods of time specified in paragraph (1) above, monies in the applicable accounts for each category of capital improvements shall be considered

to be appropriated and expended on a first in, first out basis; that is, the first fees paid shall be considered the first fees appropriated and expended.

- (d) *Annual impact fees capital facilities budget.* In accordance with Article VIII of the Severance Charter, at least once during each fiscal year of the Town, the Town Manager or such person's designee shall present to the Town Council a proposed program and budget for Town capital facilities. This capital facilities program and budget shall recommend assigning monies from each impact fee account to specific capital improvements. Based on this recommendation, the Town Council shall approve an annual capital improvements program and budget and assign monies from the fund accounts for the specific capital improvements identified. Any monies, including any accrued interest, not assigned to specific capital improvements projects and not expended shall be retained in the same impact fee account until the next fiscal year.

Sec. 4-4-060. - Assessment and collection.

Impact fees shall be imposed on all new development in the service area, and shall be collected according to the following provisions:

- (a) *Residential uses.*
 - (1) No building permit shall be issued for any dwelling unit prior to the payment of the development impact fees for residential uses as set forth in Appendix 4A, Development Impact Fee Schedule, at the end of this article.
 - (2) For purposes of this subsection (a), any remodeling activity which results in the creation of an additional dwelling unit shall be subject to the payment of the fee as specified in this subsection (a).
- (b) *Nonresidential uses.* No building permit shall be issued for any structure to be used primarily for nonresidential use prior to the payment of the development impact fee for nonresidential uses, per one thousand (1,000) square feet of gross floor area, as set forth in Appendix 4A, Development Impact Fee Schedule, at the end of this article.
- (c) *Change in use or expansion of use.* For a change in the type of building use or land use, or an increase in square footage, or the expansion, redevelopment, or modification of an existing development, the impact fees shall be assessed on the net increase in the development impact fees for the new use as compared to the previous use and shall include any impact fees established subsequent to such prior use or prior payment of impact fees. When a change in use results in a higher fee for the proposed use, the difference between the two fees shall be payable to the Town prior to the issuance of a building permit for the area of the changed use. However, at no time shall a change in use result in a refund or credit of fees by the Town.
- (d) *Timing of collection.* The development impact fees shall be paid prior to the time a building permit is issued, and no building permit shall be issued for (i) any dwelling unit or (ii) any structure to be used primarily for nonresidential use, prior to the payment of the applicable development impact fees. Except as indicated otherwise herein, the

development impact fees shall be assessed in accordance with the rates in effect at the time of submittal of a complete application for a building permit.

- (e) *Option to pursue special fee determination.* Where a development has unique characteristics such that the actual burdens and costs associated with providing necessary public services to that development will differ substantially from that associated with other developments, then an applicant may provide the Town with an alternative impact fee analysis. Based on a projection of the actual burdens and costs that will be associated with the development, the alternative impact fee analysis may propose a unique fee for the development. If, on the basis of generally recognized principles of impact analysis, it is determined by the Town that the data, demand information, methodologies and assumptions used by the applicant to calculate the impact fees in the independent fee calculation study more accurately measures the proposed impact-generating development's impact on the appropriate capital facilities, the fees determined in the independent fee calculation study shall be deemed by the Town to be the fees due and owing for the proposed development. The fee adjustment shall be set forth in a development agreement executed prior to payment of the adjusted fees and the issuance of the first building permit. If the alternative impact fee analysis fails to satisfy these requirements, the fees applied shall be the fees established in Appendix 4A, Development Impact Fee Schedule. The Town shall review the alternative impact fee analysis and shall make a determination as to the development impact fees to be charged within 30 days of receipt of an application for an alternative fee analysis. Such decision shall be appealable pursuant to subsection 4-4-100(d) below.
- (f) *Deferral of fees.* A development agreement may provide for the deferral of payment of the development impact fees for a residential development beyond the issuance of a building permit, provided that such fee must be paid no later than issuance of the temporary or final certificate of occupancy for that dwelling unit. The development agreement shall provide for the value of any deferred development impact fees to be supported by appropriate security, including a surety bond, letter of credit, or cash bond.
- (g) *Town Manager's authority.* When a use is not listed in the development impact fee schedule, the Town Manager or such person's designee shall have the authority to interpret this article and assess fees accordingly: whether a proposed use is residential or nonresidential; what type of nonresidential use a proposed use is most similar to; the apportionment of multiple uses within a development; and, for a mixed-use development, how much of the proposed development shall be considered residential and nonresidential. The Town Manager, or such person's designee is authorized to adopt rules and regulations regarding the administration and application of the fees adopted and established under this article.
- (h) *Inflation adjustment.* All development impact fees imposed pursuant to this article are subject to an inflation adjustment in accordance with section 4-4-070 of this article.

Sec. 4-4-070. - Annual evaluation and adjustment.

- (a) Commencing on January 1, 2025, and on January 1 of each year thereafter, the impact fees levied and assessed pursuant to this article shall be adjusted to reflect the effects of inflation on the construction costs for capital improvements and facilities using the Engineering News Record (ENR) Construction Cost—20 Cities National Average Index. For each such adjustment, the development impact fee shall be multiplied by a fraction, the numerator of which is the ENR Construction Cost Index for the most recent month for which figures are available, and the denominator of which is the ENR Construction Cost Index over the preceding year prior to the period reflected in the numerator.
- (b) Adjusted impact fees reflecting such inflationary adjustment shall be established annually by the Town Manager or designee to be effective on January 1 of each year.
- (c) The Development Impact Fee Schedule in Appendix 4A, as adjusted in accordance with this section, shall be published by the Town Manager or designee on an annual basis.

Sec. 4-4-080. - Offsets and credits.

- (a) The Town shall offset the reasonable costs of any capital improvements constructed, or real property dedicated, by or on behalf of any property owner or developer of real property from whom an impact fee is due and payable under this article for that category of capital improvements and against the fees due for capital improvements in that category, subject to the provisions of this section.
- (b) To be eligible for a credit, the subject development must be located within the service area of the eligible capital improvement facility.
- (c) No offset or credit shall be given for capital improvements or dedications not approved by the Town as part of the developer's subdivision improvements agreement or by a separate written agreement approved by the Town Council.
- (d) No offset or credit shall be granted for capital improvements otherwise required by any applicable Town Code or ordinance.
- (e) Credits shall not be available for any infrastructure provided by a developer if the cost of such infrastructure will be repaid to the developer by the Town through another agreement or mechanism. To the extent that the developer will be paid or reimbursed by the Town for any contribution, payment, construction, or dedication from any Town funding source including an agreement to reimburse the developer with future collected development impact fees pursuant to this section, any credits claimed by the developer shall be deducted from any amounts to be paid or reimbursed by the Town or reduced by the amount of such payment or reimbursement.
- (f) *Valuation of credits.*
 - (1) Credit for land dedication shall be valued at the fair market value of the land established by a professional appraiser acceptable to the Town in an appraisal paid for by the developer or by agreement with the Town.

- (2) Credit for construction of capital improvements shall be valued by the Town based upon the completed engineering drawings, specifications, and construction cost estimates submitted by the developer to the Town. The Town shall determine the amount of the credit due based upon the information submitted, or, if determined that the information is inaccurate or unreliable, then on alternative construction costs acceptable to the Town.
- (3) A credit or offset shall not exceed the actual costs the applicant incurred in providing the eligible capital facility.
- (g) If an offset or credit has not been exhausted within ten (10) years of the date of issuance of the first building permit for which a fee was due and payable under the provisions of this article, or within such other period as may be designated in writing by the Town, such offset or credit shall lapse.
- (h) Any offset or credit claimed under the provisions of this section shall be applied in the following manner:
 - (1) In the case of residential developments, the offset or credit shall be prorated among all residential structures to which the offset or credit is to be applied, and shall be applied at the time of filing and acceptance of the application for the building permit for each such structure.
 - (2) In the case of nonresidential development, the offset or credit shall be applied to the fees as they become due for each building permit for such development until the offset or credit has been exhausted.
- (i) A developer or property owner claiming entitlement to an offset or credit shall apply for the same prior to or at the time of application for the issuance of any development permit for the development in question, which application shall be submitted to Town Manager utilizing a form and information as may be required by the Town Manager or designee. Upon receipt of such application, the Town Manager shall determine, in writing, the maximum value of the offset or credit that may be applied against fees due and payable from the applicant. The Town Manager's decision on the application for offset or credit may be appealed to the Town Council as provided in section 4-4-100(d).
- (j) Nothing in this section obligates the Town to authorize any offset or credit or to enter into any credit or other agreement that may be permitted by this section.

Sec. 4-4-090. - Refund.

- (a) A refund (or partial refund) will be paid to any current owner of property within the service area who submits a written request to the Town Manager or such person's designee and demonstrates that:
 - (1) The building permit(s) that triggered the collection of the impact fees has/have expired or been voided prior to the commencement of the development for which the

permits were issued and the impact fees collected have not been expended, encumbered, or pledged for the repayment of financing or debt; or

(2) The owner of the subject real property or its predecessor in interest paid a development impact fee for the applicable capital improvements on or after March 1, 2024 (the effective date of the ordinance enacting this article), and one of the following conditions exists:

- (i) The capital improvement designed to serve the subject real property has been constructed, has the capacity to serve the subject real property and any development for which there is reserved capacity, and the service which was to be provided by that capital improvement has not been provided to the subject real property from that capital improvement or from any other infrastructure;
- (ii) After collecting the fee to construct a capital improvement, the Town fails to complete construction of the capital improvement within the time period identified in any capital improvements plan adopted by the Town, as it may be amended, and the corresponding service is otherwise unavailable to the subject real property from that capital improvement or any other infrastructure;
- (iii) Any part of an impact fee is not spent within the time frame specified in subsection 4-4-050(c) of this article; or
- (iv) The impact fee was calculated and collected for the construction cost to provide all or a portion of a specific capital improvement serving the subject real property and the actual construction costs for the capital facility are less than the construction costs projected in any nexus study or any capital improvements plan adopted by the Town by a factor of 10% or more. In such event, the current owner of the subject real property shall, upon request as set forth in subsection (b) of this section, be entitled to a refund for the difference between the amounts of the impact fee charged for and attributable to such construction cost and the amount the impact fee would have been calculated to be if the actual construction cost had been included in the nexus study. The refund contemplated by this paragraph shall relate only to the costs specific to the construction of the applicable capital improvement and shall not include any related design, administrative, or other costs not directly incurred for construction of the capital improvement that are included in the impact fee.

(b) *Procedure for refund.* Refunds shall be administered by the Town Manager or such person's designee according to the following process:

- (1) *Application submission.* A refund application shall be submitted within one year following the end of the tenth year from the date the impact fee was paid or the

first building permit for the development was issued, whichever is earlier. The refund application shall include the following information:

- (i) A copy of the dated receipt issued for payment of the fee;
 - (ii) A copy of the building permit; and
 - (iii) Evidence that the applicant is the successor-in-interest to the fee payer (if relevant). Such evidence shall consist of a sworn statement that the applicant is the current owner of the property for which the fee is paid and a certified copy of the current deed to the property.
- (2) *Determination of completeness.* Within fifteen days of receipt of the refund application, the Town Manager or such person's designee shall determine if it is complete. If it is determined the application is not complete, a written statement specifying the deficiencies shall be forwarded by mail to the person submitting the application. The Town Manager or such person's designee shall take no further action on the refund application until it is deemed complete.
- (3) *Decision on refund application.* When it is determined the refund application is complete, it shall be reviewed within 30 days and shall be approved if it is determined the applicant is entitled to a full or partial refund of the impact fee(s) paid, as permitted under this section. At the time of payment of the refund, the applicant shall sign a sworn statement acknowledging the facts stated in the application remain true and correct as of the date of payment.
- (4) *Earned interest.* A refund of an impact fee shall include any interest actually earned by the Town on the refunded portion of the fee from the date of collection to the date of refund.
- (5) *No refund if project demolished, destroyed, altered, reconstructed, or reconfigured.* After an impact fee has been paid pursuant to this article, no refund of any part of such fee shall be made if the development for which the fee was paid is later demolished, destroyed, or is altered, reconstructed or reconfigured so as to reduce the size of the development or the number of units in the development.

Sec. 4-4-100. - Miscellaneous provisions.

- (a) *Requirements to construct improvements; other obligations.* Nothing in this article shall restrict the Town from requiring an applicant for a development permit to construct reasonable capital improvements designed and intended to serve the needs of the applicant's project, whether or not such capital improvements are of a type for which credits or offsets are available under section 4-4-080. The impact fees charged pursuant to this article shall be in addition to any other fees, charges, tolls or requirements applicable to development, including, by way of example and not limitation, public land dedication, fair contributions for public school sites, tap fees and building permit fees.

- (b) *Administrative costs.* The Town shall be entitled to retain not more than two percent of the development impact fees collected as payment for the expenses of collecting the fees and administering this article. In the case of refunds of impact fees under section 4-4-090, the Town shall be entitled to retain not more than an additional two percent of the impact fee payment made as payment for the expenses of processing the refund request.
- (c) *Mistake and misrepresentation in payment of fee.* If a development impact fee has been calculated and paid based on a mistake or misrepresentation, it shall be recalculated. Any amounts overpaid by a developer shall be refunded by the Town within 30 days after the Town's acceptance of the recalculated amount, with interest at the rate of five percent per annum since the date of such overpayment. Any amounts underpaid by the developer shall be paid to the Town within 30 days after the Town's acceptance of the recalculated amount, with interest at the rate of five percent per annum since the date of such underpayment. In the case of an underpayment to the Town, the Town shall not issue any additional development permits or approvals for the project for which the development impact fee was previously paid until such underpayment is corrected, and if amounts owed to the Town are not paid within such 30-day period, the Town may also repeal any permits issued in reliance on the previous payment of such development impact fee and refund such fee to the then-current owner of the land.
- (d) *Appeal of decision of Town Manager or designee.*
 - (1) *Appeal.* An appeal may be filed of any determination or decision made by the Town Manager or such person's designee under this article regarding: (i) the applicability of an exemption, as provided in section 4-4-030(e) of this article; (ii) the availability and allocation of a credit pursuant to section 4-4-080 of this article; (iii) the calculation and amount of the development impact fees for the development; or (iv) the amount of any refund. Such appeal shall be made to the Town Council by filing with the Town Clerk or designee within 30 days of the determination or decision for which the appeal is being filed: (i) a written notice of appeal on a form provided by the Town Clerk or designee; and (ii) a written explanation of why the applicant feels the determination or decision is in error.
 - (2) *Town Council review.* The Town Council shall complete its review at a public meeting and render its decision to uphold or deny the Town Manager's decision or determination within 30 days of the filing of the request for an appeal. The Town Council's review shall be limited to consideration only of the record presented to or conducted before the Town Manager. The standard of review for such an appeal shall be limited to an "abuse of discretion." Under this standard, the Town Council may only overturn the Town Manager's decision if it finds that the Town Manager abused its exercise of discretion. The appellant shall bear the burden of persuasion in such appeal. The decision of the Town Council shall be final.

Appendix 4A

DEVELOPMENT IMPACT FEE SCHEDULE

- (a) *Development Impact Fee Schedule – Non-Utility.* Development impact fees for general town government facilities, police, parks and recreation, and transportation shall be assessed and collected according to the following schedules, which schedules shall be adjusted for inflation annually as provided in section 4-4-070 of this article 4 of Chapter 4 of the Severance Municipal Code.
- (1) *Residential development.* For residential development, the following development impact fees are assessed per dwelling unit, based on the type of unit.

Residential Development Impact Fee Schedule – Non-Utility

Residential Development	Fees per Unit				
Development Type	General Government	Parks	Police	Transportation	Total
Single Family	\$2,611	\$1,645	\$749	\$6,075	\$11,080
Multifamily	\$1,526	\$962	\$438	\$2,757	\$5,682

- (2) *Nonresidential development.* For nonresidential development, the following development impact fees will be assessed per 1,000 square feet of gross floor areas, based on the type of development.

Nonresidential Development Impact Fee Schedule – Non-Utility

Nonresidential Development	Fees per 1,000 Square Feet				
Development Type	General Government	Parks	Police	Transportation	Total
Industrial	\$3,992	\$0	\$784	\$1,670	\$6,445
Commercial	\$7,323	\$0	\$5,680	\$12,105	\$25,108
Office & Other Service	\$11,220	\$0	\$2,520	\$5,372	\$19,113
Institutional	\$9,847	\$0	\$5,253	\$11,195	\$26,294

- (b) *Development Impact Fee Schedule - Water and Wastewater Utilities.* Water and wastewater utility impact fees shall be assessed and collected according to the following schedules, which schedules shall be adjusted for inflation annually as provided in section 4-4-070 of the Severance Municipal Code. The following utility development impact fees shall be assessed by meter size.

Development Impact Fee Schedule – Water and Wastewater Utilities

Meter Size (inches) and Type	Water	Wastewater	Total
0.75 Displacement	\$16,975	\$14,796	\$31,771
1.00 Displacement	\$28,348	\$24,710	\$53,058
1.50 Displacement	\$56,527	\$49,272	\$105,799
2.00 Displacement	\$90,476	\$78,865	\$169,342
3.00 Singlejet	\$181,123	\$157,879	\$339,001
3.00 Compound	\$181,123	\$157,879	\$339,001
3.00 Turbine	\$198,098	\$172,675	\$370,773
4.00 Singlejet	\$282,972	\$246,657	\$529,630
4.00 Compound	\$282,972	\$246,657	\$529,630
4.00 Turbine	\$356,474	\$310,726	\$667,200
6.00 Singlejet	\$565,775	\$493,167	\$1,058,942
6.00 Compound	\$565,775	\$493,167	\$1,058,942
6.00 Turbine	\$735,524	\$641,132	\$1,376,656
8.00 Compound	\$905,274	\$789,097	\$1,694,371
8.00 Turbine	\$1,584,272	\$1,380,956	\$2,965,228
10.00 Turbine	\$2,376,492	\$2,071,509	\$4,448,001
12.00 Turbine	\$2,998,964	\$2,614,096	\$5,613,059

Section 5. If any article, section, paragraph, sentence, clause, or phrase of this ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity or constitutionality of the remaining portions of this ordinance. The Town Council hereby declares it would have passed this ordinance and each part or parts hereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

Section 6. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

Section 7. This ordinance is deemed necessary for the immediate protection of the health, welfare and safety of the community.

Section 8. Violations of this ordinance shall be punishable in accordance with Section 1-4-20 of the Severance Municipal Code.

Section 9. **Effective Date.** This ordinance and the Development Impact Fees adopted pursuant to this ordinance shall take effect on March 1, 2024.

INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED IN FULL this 23rd day of January, 2024.

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, MMC, Town Clerk

APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney

Impact Fee Study

Prepared for:
Severance, Colorado

December 11, 2023



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TABLE OF CONTENTS

Executive Summary	1
Colorado Impact Fee Enabling Legislation.....	1
General Legal Framework	2
Conceptual Impact Fee Calculation	3
Evaluation of Credits	4
General Methodologies.....	4
Development Impact Fees.....	6
Proposed Development Impact Fee Methodologies.....	6
Proposed Development Impact Fees	6
Town Government Facilities.....	8
Service Area.....	8
Proportionate Share	8
Town Government Facilities Incremental Expansion Component	9
Projected Demand for Town Government Improvements	10
Development Impact Fee Study Component	11
Proposed Town Government Facilities Development Impact Fees.....	11
Projected Town Government Facilities Development Impact Fee Revenue	13
Police.....	14
Service Area.....	14
Proportionate Share	14
Police Station Plan-Based Component	15
Development Impact Fee Study Component	16
Proposed Police Development Impact Fees.....	16
Projected Police Development Impact Fee Revenue	18
Parks and Recreation	19
Service Area.....	19
Proportionate Share	19
Park Land Incremental Expansion Component	19
Park Improvement Incremental Expansion Component	20
Projected Demand for Park Land and Improvements.....	21
Great Western Trail Plan-Based Component	22
Development Impact Fee Study Plan Based Component.....	23
Proposed Parks and Recreation Development Impact Fees.....	23
Projected Parks and Recreation Development Impact Fee Revenue	25
Transportation.....	26
Methodology.....	26
Service Area.....	26
Proportionate Share	26
Trip Generation Rates	26
Trip Rate Adjustments	27
Commuter Trip Adjustments	27
Adjustment for Pass-By-Trips	27
Average Weekday Vehicle Trips	28
Development Prototypes and Projected Travel Demand.....	28
Planned Road Improvements	29

Development Impact Fee Study – Plan Based	29
Credits	29
Proposed Transportation Development Impact Fees	29
Projected Transportation Development Impact Fee Revenue	31
Water System	32
Service Area.....	32
Proportionate Share	33
Average Day Flows.....	33
Water Capital Plan.....	34
Future Treatment Cost Component	34
Additional Flow Capacity Cost Component	34
Future Distribution Cost Component	35
Future Reservoir Cost Component	35
Future Reservoir Cost Component	35
Future Emergency Water System Connection Cost Component.....	36
Credits	36
Proposed Water Impact Fees	36
Projected Water Development Impact Fee Revenue	37
Wastewater System	38
Service Area.....	38
Proportionate Share	39
Average Day Flows.....	39
Wastewater Capital Plan	40
Treatment Cost Component	40
Future Windsor Plant Investment Cost Component.....	40
Future Collection Cost Component	40
Recoupment of Trunkline Investment Cost Component	41
Credits	41
Proposed Wastewater Impact Fees.....	41
Projected Wastewater Development Impact Fee Revenue	42
Appendix A: Land Use Assumptions	43
Summary of Growth Indicators	44
Residential Development	45
Recent Residential Construction	45
Persons Per Housing Unit	46
Residential Estimates.....	47
Residential Projections	47
Nonresidential Development	48
Nonresidential Floor Area Ratios.....	48
Nonresidential Estimates.....	49
Nonresidential Projections	50
Trip Generation Rates	50
Residential Trip Generation Rates	50
Nonresidential Trip Generation Rates	51
Development Projections	52
Appendix B: Land Use Definitions	53
Residential Development	53
Nonresidential Development	54

EXECUTIVE SUMMARY

The Town of Severance retained TischlerBise to prepare this study to analyze the impacts of development on the capital facilities and to calculate impact fees based on that analysis. Impact fees are collected from new construction at the time a building permit is issued and used to construct system improvements needed to accommodate new development. A development impact fee represents future development's proportionate share of capital facility needs.

Impact fees do have limitations and should not be regarded as the total solution for infrastructure funding. Rather, they are one component of a comprehensive funding strategy to ensure provision of adequate public facilities. Impact fees may only be used for capital improvements or debt service for growth-related infrastructure. In contrast to general taxes, development impact fees may not be used for operations, maintenance, replacement of infrastructure, or correcting existing deficiencies. This update of Severance's impact fees includes the following infrastructure components:

- Town Government Facilities
- Parks and Recreation
- Police
- Transportation
- Water
- Wastewater

The purpose of this study is to demonstrate Severance's compliance with the Colorado Revised Statute 29-20-104.5. Consistent with the authorization, it is the intent of the Town of Severance to impose impact fees to fund expenditures on capital facilities needed to serve new development. The proposed fees will be legislatively adopted at a level no greater than necessary to defray impacts directly related to and generally applicable to a broad class of property.

Colorado Impact Fee Enabling Legislation

Impact fees are one-time payments imposed on new development that must be used solely to fund growth-related capital projects, typically called "system improvements". An impact fee represents new growth's proportionate share of capital facility needs. In contrast to project-level improvements, impact fees fund infrastructure that will benefit multiple development projects, or even the entire service area, as long as there is a reasonable relationship between the new development and the need for the growth-related infrastructure.

According to Colorado Revised Statute Section 29-20-104.5, impact fees must be legislatively adopted at a level no greater than necessary to defray impacts generally applicable to a broad class of property. The purpose of impact fees is to defray capital costs directly related to proposed development. The statutes of other states allow impact fee schedules to include administrative costs related to impact fees and the preparation of capital improvement plans, but this is not specifically authorized in Colorado's statute. Impact fees do have limitations and should not be regarded as the total solution for infrastructure funding. Rather, they are one component of a comprehensive portfolio to ensure adequate provision of public facilities. Because system improvements are larger and costlier, they may require bond financing and/or

funding from other revenue sources. To be funded by impact fees, Section 29-20-104.5 requires that the capital improvements must have a useful life of at least five years. By law, impact fees can only be used for capital improvements, not operating or maintenance costs. Also, impact fees cannot be used to repair or correct existing deficiencies in existing infrastructure.

General Legal Framework

Both state and federal courts have recognized the imposition of impact fees as a legitimate form of land use regulation, provided the fees meet standards intended to protect against regulatory takings. Land use regulations, development exactions, and impact fees are subject to the Fifth Amendment prohibition on taking of private property for public use without just compensation. To comply with the Fifth Amendment, development regulations must be shown to substantially advance a legitimate governmental interest. In the case of impact fees, that interest is in the protection of public health, safety, and welfare by ensuring development is not detrimental to the quality of essential public services. The means to this end are also important, requiring both procedural and substantive due process. The process followed to receive community input (i.e., stakeholder meetings, work sessions, and public hearings) provides opportunities for comments and refinements to the impact fees.

There is little federal case law specifically dealing with impact fees, although other rulings on other types of exactions (e.g., land dedication requirements) are relevant. In one of the most important exaction cases, the U. S. Supreme Court found that a government agency imposing exactions on development must demonstrate an “essential nexus” between the exaction and the interest being protected (see *Nollan v. California Coastal Commission*, 1987). In a more recent case (*Dolan v. Town of Tigard, OR*, 1994), the Court ruled that an exaction also must be “roughly proportional” to the burden created by development. However, the *Dolan* decision appeared to set a higher standard of review for mandatory dedications of land than for monetary exactions such as impact fees.

There are three reasonable relationship requirements for impact fees that are closely related to “rational nexus” or “reasonable relationship” requirements enunciated by a number of state courts. Although the term “dual rational nexus” is often used to characterize the standard by which courts evaluate the validity of impact fees under the U.S. Constitution, we prefer a more rigorous formulation that recognizes three elements: “need,” “benefit,” and “proportionality.” The dual rational nexus test explicitly addresses only the first two, although proportionality is reasonably implied, and was specifically mentioned by the U.S. Supreme Court in the *Dolan* case. Individual elements of the nexus standard are discussed further in the following paragraphs.

All new development in a community creates additional demands on some, or all, public facilities provided by local government. If the capacity of facilities is not increased to satisfy that additional demand, the quality or availability of public services for the entire community will deteriorate. Impact fees may be used to recover the cost of development-related facilities, but only to the extent that the need for facilities is a consequence of development that is subject to the fees. The *Nollan* decision reinforced the principle that development exactions may be used only to mitigate conditions created by the developments upon which they are imposed. That principle clearly applies to impact fees. In this study, the impact of development on infrastructure needs is analyzed in terms of quantifiable relationships between various

types of development and the demand for specific capital facilities, based on applicable level-of-service standards.

The requirement that exactions be proportional to the impacts of development was clearly stated by the U.S. Supreme Court in the *Dolan* case and is logically necessary to establish a proper nexus. Proportionality is established through the procedures used to identify development-related facility costs, and in the methods used to calculate impact fees for various types of facilities and categories of development. The demand for capital facilities is measured in terms of relevant and measurable attributes of development (e.g., a typical housing unit's average weekday vehicle trips).

A sufficient benefit relationship requires that impact fee revenues be segregated from other funds and expended only on the facilities for which the fees were charged. Impact fees must be expended in a timely manner and the facilities funded by the fees must serve the development paying the fees. However, nothing in the U.S. Constitution or the state enabling legislation requires that facilities funded with fee revenues be available *exclusively* to development paying the fees. In other words, benefit may extend to a general area including multiple real estate developments. Procedures for the earmarking and expenditure of fee revenues are discussed near the end of this study. All of these procedural as well as substantive issues are intended to ensure that new development benefits from the impact fees they are required to pay. The authority and procedures to implement impact fees is separate from and complementary to the authority to require improvements as part of subdivision or zoning review.

As documented in this report, the Town of Severance has complied with applicable legal precedents. Impact fees are proportionate and reasonably related to the capital improvement demands of new development. Specific costs have been identified using local data and current dollars. With input from town staff, TischlerBise identified demand indicators for each type of infrastructure and calculated proportionate share factors to allocate costs by type of development. This report documents the formulas and input variables used to calculate the development impact fees for each type of public facility. Development impact fee methodologies also identify the extent to which new development is entitled to various types of credits to avoid potential double payment of growth-related capital costs.

Conceptual Impact Fee Calculation

In contrast to project-level improvements, impact fees fund growth-related infrastructure that will benefit multiple development projects, or the entire service area (usually referred to as system improvements). The first step is to determine an appropriate demand indicator for the particular type of infrastructure. The demand indicator measures the number of service units for each unit of development. For example, an appropriate indicator of the demand for parks is population growth and the increase in population can be estimated from the average number of persons per housing unit. The second step in the development impact fee formula is to determine infrastructure improvement units per service unit, typically called level-of-service (LOS) standards. In keeping with the park example, a common LOS standard is improved park acres per thousand people. The third step in the impact fee formula is the cost of various infrastructure units. To complete the park example, this part of the formula would establish a cost per acre for land acquisition and/or park improvements.

Evaluation of Credits

Regardless of the methodology, a consideration of credits is integral to the development of a legally defensible impact fee. There are two types of credits that should be addressed in impact fee studies and ordinances. The first is a revenue credit due to possible double payment situations, which could occur when other revenues may contribute to the capital costs of infrastructure covered by the impact fee. This type of credit is integrated into the fee calculation, thus reducing the fee amount. The second is a site-specific credit or developer reimbursement for dedication of land or construction of system improvements. This type of credit is addressed in the administration and implementation of the impact fee program. For ease of administration, TischlerBise normally recommends developer reimbursements for system improvements.

General Methodologies

Impact fees for the capital improvements made necessary by new development must be based on the same level of service (LOS) provided to existing development in the service area. There are three basic methodologies used to calculate impact fees. They examine the past, present, and future status of infrastructure. The objective of evaluating these different methodologies is to determine the best measure of the demand created by new development for additional infrastructure capacity. Each methodology has advantages and disadvantages in a particular situation and can be used simultaneously for different cost components.

Reduced to its simplest terms, the process of calculating impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities within the designated service area. The following paragraphs discuss basic methodologies for calculating impact fees and how those methodologies can be applied.

- **Cost Recovery** (past improvements) - The rationale for recoupment, often called cost recovery, is that new development is paying for its share of the useful life and remaining capacity of facilities already built, or land already purchased, from which new growth will benefit. This methodology is often used for utility systems that must provide adequate capacity before new development can take place.
- **Incremental Expansion** (concurrent improvements) - The incremental expansion methodology documents current LOS standards for each type of public facility, using both quantitative and qualitative measures. This approach assumes there are no existing infrastructure deficiencies or surplus capacity in infrastructure. New development is only paying its proportionate share for growth-related infrastructure. Revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion cost method is best suited for public facilities that will be expanded in regular increments to keep pace with development.
- **Plan-Based** (future improvements) - The plan-based methodology allocates costs for a specified set of improvements to a specified amount of development. Improvements are typically identified

in a long-range facility plan and development potential is identified by a land use plan. There are two basic options for determining the cost per demand unit: (1) total cost of a public facility can be divided by total demand units (average cost), or (2) the growth-share of the public facility cost can be divided by the net increase in demand units over the planning timeframe (marginal cost).

DEVELOPMENT IMPACT FEES

Proposed Development Impact Fee Methodologies

Figure 1 summarizes the methods and cost components used for each infrastructure category in Severance’s development impact fee study. After consideration of input during work sessions and public hearings, the Town Council may change the proposed impact fees by eliminating infrastructure types, cost components, and/or specific capital improvements. If changes are made during the adoption process, TischlerBise will update the fee study to be consistent with legislative decisions.

Figure 1: Proposed Development Impact Fee Service Areas, Methodologies, and Cost Components

Infrastructure Category	Service Area	Cost Recovery	Incremental Expansion	Plan-Based	Cost Allocation
General Government	Townwide	N/A	General Government Facilities	N/A	Population, Jobs
Parks	Townwide	N/A	Park Land and Improvements	Great Western Trail	Population
Police	Townwide	N/A	N/A	Police Station Renovation	Population, Nonres. Vehicle Trips
Transportation	Townwide	N/A	Street Improvements	N/A	Average Weekday Vehicle Trips
Water	Severance Service Area	N/A	N/A	Treatmant, Distribution	Per Meter
Wastewater	Severance Service Area	Trunkline Extension	N/A	Treatment, Collection	Per Meter

Proposed Development Impact Fees

For residential development, proposed fees are assessed per dwelling unit, based on the type of unit. Nonresidential impact fees will be assessed per 1,000 square feet of floor area, based on the type of development. The proposed nonresidential development impact fee schedule is designed to provide a reasonable determination for broad nonresidential development types – Industrial, Institutional, Commercial, and Office & Other Services – to simplify the administration of nonresidential fees. For unique development types, Severance may allow or require an independent fee determination.

Figure 2: Proposed Development Impact Fee Schedule – Non Utility

Residential Development	Fees per Unit				
Development Type	General Government	Parks	Police	Transportation	Total
Single Family	\$2,611	\$1,645	\$749	\$6,075	\$11,080
Multifamily	\$1,526	\$962	\$438	\$2,757	\$5,682

Nonresidential Development	Fees per 1,000 Square Feet				
Development Type	General Government	Parks	Police	Transportation	Total
Industrial	\$3,992	\$0	\$784	\$1,670	\$6,445
Commercial	\$7,323	\$0	\$5,680	\$12,105	\$25,108
Office & Other Service	\$11,220	\$0	\$2,520	\$5,372	\$19,113
Institutional	\$9,847	\$0	\$5,253	\$11,195	\$26,294

Figure 3 below shows the Utility development impact fees, which will be assessed by meter size.

Figure 3: Proposed Development Impact Fee Schedule – Water and Wastewater Utilities

Meter Size and Type	Water	Wastewater	Total
0.75 Displacement	\$16,975	\$14,796	\$31,771
1.00 Displacement	\$28,348	\$24,710	\$53,058
1.50 Displacement	\$56,527	\$49,272	\$105,799
2.00 Displacement	\$90,476	\$78,865	\$169,342
3.00 Singlejet	\$181,123	\$157,879	\$339,001
3.00 Compound	\$181,123	\$157,879	\$339,001
3.00 Turbine	\$198,098	\$172,675	\$370,773
4.00 Singlejet	\$282,972	\$246,657	\$529,630
4.00 Compound	\$282,972	\$246,657	\$529,630
4.00 Turbine	\$356,474	\$310,726	\$667,200
6.00 Singlejet	\$565,775	\$493,167	\$1,058,942
6.00 Compound	\$565,775	\$493,167	\$1,058,942
6.00 Turbine	\$735,524	\$641,132	\$1,376,656
8.00 Compound	\$905,274	\$789,097	\$1,694,371
8.00 Turbine	\$1,584,272	\$1,380,956	\$2,965,228
10.00 Turbine	\$2,376,492	\$2,071,509	\$4,448,001
12.00 Turbine	\$2,998,964	\$2,614,096	\$5,613,059

1. AWWA Manual of Water Supply Practices M-1, 7th Edition

All costs in the development impact fee calculations are given in current dollars with no assumed inflation rate. Necessary cost adjustments can be made as part of the recommended annual evaluation and fee update. One approach is to adjust for inflation in construction costs by means of an index like the one published by Engineering News Record (ENR). This index can be applied against the calculated development impact fees. If cost estimates change significantly, the fees should be recalculated.

TOWN GOVERNMENT FACILITIES

The Town Government Facilities impact fees include components for Town administrative and public works space and the cost of preparing the Development Impact Fee Study. The incremental expansion methodology is used for Town Government Facilities. A plan-based methodology is used for the cost of the Development Impact Fee Study. The Town Government Facilities development impact fee is calculated on a per capita basis for residential development and a per employee basis for nonresidential development. The residential portion is derived from the product of persons per housing unit multiplied by the net cost per person. The nonresidential portion is derived from the product of employees per 1,000 square feet of nonresidential space multiplied by the net cost per employee (job).

Service Area

TischlerBise recommends a single Townwide service area for the Town Government Facilities impact fees.

Proportionate Share

TischlerBise recommends functional population to allocate the cost of additional Town government facilities to residential and nonresidential development. Functional population accounts for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. It describes geographic patterns of jobs by their employment locations and residential locations as well as the connections between the two locations. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states. Based on 2020 (the most current data set) functional population data for Severance, the cost allocation for residential development is 88 percent and 12 percent nonresidential development.

Figure TG1: Functional Population

Demand Units in 2020				
Residential			Demand Hours/Day	Person Hours
Population	7,683			
Residents Not Working	3,766		20	75,320
Employed Residents	3,917			
Residents Employed in Severance	65	14		910
Residents Employed outside Severance	3,852	14		53,928
Residential Subtotal				130,158
Residential Share				88%
Nonresidential				
Residents Not Working	3,766	4		15,064
Jobs Located in Severance	305			
Residents Employed in Severance	65	10		650
Non-Resident Workers (Inflow Commuters)	240	10		2,400
Nonresidential Subtotal				18,114
Nonresidential Share				12%
Total				148,272

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

The proportionate share of costs attributable to residential development will be allocated to population and then converted to an appropriate amount by type of housing unit, based on housing unit size. TischlerBise recommends using jobs as the best demand indicator for Town Government Facilities. Employment density rates are highest for office/institutional development and lowest for industrial/warehouse development. Commercial development, such as a shopping center, falls between the other two categories. This ranking of employment density is consistent with the relative demand for town services from nonresidential development.

Town Government Facilities Incremental Expansion Component

The Town of Severance has general government space totaling 21,384 square feet. To determine the residential level of service, the current Town Government space square footage (21,384) is multiplied by the residential proportionate share factor (88%) and divided by the current population (11,111) for a level of service standard of 1.6936 square feet per person. The nonresidential level of service standard of 6.6136 square feet per nonresidential vehicle trip was determined by multiplying the current facility square footage (21,384) by the nonresidential proportionate share factor (12%) and divided by the current employment base (388 jobs).

As shown in Figure TG2, the estimated replacement cost is \$520 per square foot. When the residential (1.6936 per person) and nonresidential (6.6136 per job) per square foot level of service standards are

multiplied by the cost per square foot (\$520), the resulting cost per demand units are \$880.69 per person and \$3,439.08 per employee.

Figure TG2: Town Government Facility Level of Service and Cost Allocation

Description	Square Feet
Town Hall	5,624
Public Works Buildings	15,760
Total	21,384

Cost Allocation Factors	
Cost per Square Foot	\$520

Level-of-Service (LOS) Standards	
Existing Square Feet	21,384
Residential	
Residential Share	88%
2023 Population	11,111
Square Feet per Person	1.6936
Cost per Person	\$880.69
Nonresidential	
Nonresidential Share	12%
2023 Jobs	388
Square Feet per Job	6.6136
Cost per Job	\$3,439.08

Source: Severance, Colorado

Projected Demand for Town Government Improvements

To estimate the 10-year growth needs for Town Government space, the current level of service (1.6936 square feet per person and 6.6136 square feet per job) is applied to the residential and nonresidential growth projected for the Town of Severance. The Town is projected to increase by 10,360 residents and 210 jobs over the next ten years (see Appendix A). Listed in Figure TG3, there is projected need for 18,936 square feet of growth-related Town Government space to accommodate new development in the Town at the present level of service. By applying the average cost per square foot (\$520), the total projected growth-related building space expenditure is approximately \$9.8 million. A portion of this need will be satisfied by the construction of the new Public Works at \$2.7 million.

Figure TG3: Projected Demand for Town Government Space

Type of Infrastructure		Level of Service	Demand Unit	Cost per Sq Ft
Town Government Facilities		1.6936 Square Feet	per Person	\$520
		6.6136 Square Feet	per Job	

Demand for General Government Facilities						
	Year	Population	Jobs	Square Feet		
				Residential	Nonresidential	Total
Base	2023	11,111	405	18,818	2,676	21,494
Year 1	2024	11,488	422	19,456	2,790	22,246
Year 2	2025	11,865	440	20,094	2,909	23,004
Year 3	2026	12,241	459	20,732	3,034	23,766
Year 4	2027	13,559	478	22,963	3,163	26,126
Year 5	2028	14,876	499	25,194	3,298	28,492
Year 6	2029	16,193	520	27,425	3,439	30,864
Year 7	2030	17,513	542	29,661	3,586	33,247
Year 8	2031	18,833	565	31,897	3,739	35,636
Year 9	2032	20,154	590	34,133	3,899	38,032
Year 10	2033	21,471	615	36,363	4,066	40,429
	10-Yr Increase	10,360	210	17,546	1,390	18,936

Total Growth-Related Expenditures	\$9,846,478
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Development Impact Fee Study Component

The cost to prepare the Town Government Facilities development impact fees equals \$6,070, and Severance plans to update its impact fees every five years. Based on this cost, proportionate share, and five-year projections of future residential and nonresidential development, the cost is \$1.42 per person and \$7.74 per job.

Figure TG4: Development Impact Fee Study Cost Component

Fee Component	Cost	Proportionate Share	Service Unit	2023	2028	Change	Cost per Service Unit
Town Government	\$6,070	Residential 88%	Population	11,111	14,876	3,765	\$1.42
		Nonresidential 12%	Employment	405	499	94	\$7.74

Proposed Town Government Facilities Development Impact Fees

Infrastructure components and cost factors for Town Government Facility development impact fees are summarized in the upper portion of Figure TG5. For Town Government Facilities impact fees, the capital cost is \$882.11 per person and \$3,446.81 per job.

Town Government Facility development impact fees for residential development are assessed according to the number of persons per housing unit. The single-family fee of \$2,611 is calculated using the \$882.11 cost per person multiplied by demand units of 2.96 persons per housing unit.

Nonresidential development impact fees are assessed according to the number of jobs per 1,000 square feet of floor area. The industrial fee of \$3,992 per 1,000 square feet of floor area is derived from a cost of \$3,446.81 per job, multiplied by demand units of 1.16 jobs per 1,000 square feet.

Figure TG5: Proposed Town Government Facilities Impact Fees

Fee Component	Cost per Person	Cost per Job
Town Government Facilities	\$880.69	\$3,439.08
Impact Fee Study Cost	\$1.42	\$7.74
Total	\$882.11	\$3,446.81

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit ¹	Proposed Fees
Single Family	2.96	\$2,611
Multifamily	1.73	\$1,526

Nonresidential Development	Jobs per 1,000 Square Feet	
Development Type	Jobs per 1,000 Sq Ft ¹	Proposed Fees
Industrial	1.16	\$3,992
Commercial	2.12	\$7,323
Office & Other Service	3.26	\$11,220
Institutional	2.86	\$9,847

1. See Land Use Assumptions

Projected Town Government Facilities Development Impact Fee Revenue

Projected fee revenue shown below is based on the development projections, shown in Appendix A, and the proposed Town Government development impact fees shown in Figure TG6. If development occurs at a more rapid rate than projected, the demand for infrastructure will increase and impact fee revenue will increase at a corresponding rate. If development occurs at a slower rate than is projected, the demand for infrastructure will also decrease, along with impact fee revenue. Projected development impact fee revenue equals \$9,852,645.

Figure TG6: Projected Town Government Facilities Development Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Town Government Facilities	\$9,846,478	\$0	\$9,846,478
Total	\$9,846,478	\$0	\$9,846,478

		Single Family \$2,611 per unit	Industrial \$3,992 per KSF	Commercial \$7,323 per KSF	Office & Other \$11,220 per KSF	Institutional \$9,847 per KSF
		Hsg Unit	KSF	KSF	KSF	KSF
Base	2023	3,646	49	21	63	33
Year 1	2024	3,773	51	22	65	34
Year 2	2025	3,901	53	23	68	36
Year 3	2026	4,028	55	24	71	37
Year 4	2027	4,473	57	25	74	39
Year 5	2028	4,918	60	26	77	40
Year 6	2029	5,363	62	27	81	42
Year 7	2030	5,809	65	28	84	44
Year 8	2031	6,255	68	29	88	46
Year 9	2032	6,701	71	31	91	48
Year 10	2033	7,146	74	32	95	50
10-Year Increase		3,500	25	11	33	17
Projected Revenue		\$9,138,360	\$100,825	\$80,286	\$365,956	\$167,218

Projected Fee Revenue	\$9,852,645
Existing Development Share	\$0
Total Expenditures	\$9,846,478

POLICE

The Police development impact fees include components for Police Station space and the cost of preparing the Development Impact Fee Study. The plan-based methodology is used for Police development impact fee. The Police development impact fee is calculated on a per capita basis for residential development and a per vehicle trip basis for nonresidential development. The residential portion is derived from the product of persons per housing unit multiplied by the net cost per person. The nonresidential portion is derived from the product of vehicle trips generated per 1,000 square feet of nonresidential space multiplied by the net cost per vehicle trip.

The residential Police development impact fees are calculated per housing unit. For nonresidential development TischlerBise recommends using vehicle trips as the best demand indicator for Police facilities. Trip generation rates are used for nonresidential development because vehicle trips are highest for commercial/retail developments, such as shopping centers, and lowest for industrial development. Office and institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for Police services and facilities from nonresidential development. Other possible nonresidential demand indicators, such as employment or floor area, will not accurately reflect the demand for service. For example, if employees per thousand square feet were used as the demand indicator, Police development impact fees would be too high for office and institutional development because offices typically have more employees per 1,000 square feet than retail uses.

Service Area

TischlerBise recommends a single Townwide service area for the Police development impact fees.

Proportionate Share

TischlerBise recommends functional population to allocate the cost of additional Police facilities to residential and nonresidential development. Functional population accounts for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. It describes geographic patterns of jobs by their employment locations and residential locations as well as the connections between the two locations. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states. Based on 2020 (the most current data set) functional population data for Severance, the cost allocation for residential development is 88 percent and 12 percent nonresidential development.

Figure P1: Functional Population

Demand Units in 2020				
Residential			Demand Hours/Day	Person Hours
Population	7,683			
Residents Not Working	3,766		20	75,320
Employed Residents	3,917			
Residents Employed in Severance	65	14		910
Residents Employed outside Severance	3,852	14		53,928
Residential Subtotal				130,158
Residential Share				88%
Nonresidential				
Residents Not Working	3,766	4		15,064
Jobs Located in Severance	305			
Residents Employed in Severance	65	10		650
Non-Resident Workers (Inflow Commuters)	240	10		2,400
Nonresidential Subtotal				18,114
Nonresidential Share				12%
Total				148,272

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

Police Station Plan-Based Component

The Town of Severance Police Department currently occupies a building totaling 2,400 square feet. The Town plans on constructing a new Police Station in two phases that will provide capacity to serve growth over the next 10 years. As shown in Figure P2, these two phases are estimated to cost \$6,786,943. The Town has also received a grant totaling \$650,000, resulting in a net cost to the Town of \$6,136,943. Since this project will serve existing and new development, it is difficult to determine what portion is growth-related versus correcting existing deficiencies. Therefore, TischlerBise has taken a conservative approach and spread the Town's net cost of the renovation (\$6,136,943) over the estimated demand units (population and nonresidential vehicle trips) at in the year 2033. This ensures existing and future demand units are treated equally and that new development is not contributing more than its proportionate share. The Town's net cost \$6,136,943 is multiplied by the proportionate share factors discussed above and divided the estimated 2033 demand units, resulting in a cost per person of \$251.53 and a cost per vehicle trip of \$608.75.

Figure P2: Police Station Plan-Based Cost Allocation

Description	Year	Total Cost	Other Funding	Town Cost
New Police Station-Phase I	2024	\$3,286,943	\$650,000	\$2,636,943
New Police Station-Phase II	2027	\$3,500,000	\$0	\$3,500,000
TOTAL		\$6,786,943	\$650,000	\$6,136,943

Cost Allocation Factors	
Residential	
Residential Share of Police Facilities	88%
2033 Population	21,471
Cost per Person	\$251.53
Nonresidential	
Nonresidential Share of Police Facilities	12%
2033 Vehicle Trips	1,210
Cost per Vehicle Trip	\$608.75

Source: Severance, Colorado

Development Impact Fee Study Component

The cost to prepare the Town Police impact fees equals \$6,300, and Severance plans to update its impact fees every five years. Based on this cost, proportionate share, and five-year projections of future residential and nonresidential development, the cost is \$1.47 per person and \$4.08 per nonresidential vehicle trip.

Figure P3: Development Impact Fee Study Cost Component

Fee Component	Cost	Proportionate Share	Service Unit	2023	2028	Change	Cost per Service Unit
Police	\$6,300	Residential 88%	Population	11,111	14,876	3,765	\$1.47
		Nonresidential 12%	Vehicle Trips	796	981	185	\$4.08

Proposed Police Development Impact Fees

Infrastructure components and cost factors for Police development impact fees are summarized in the upper portion of Figure P4. For Police development impact fees, the capital cost is \$253.00 per person and \$612.84 per nonresidential vehicle trip.

Police development impact fees for residential development are assessed according to the number of persons per housing unit. The single-family fee of \$749 is calculated using the \$253.00 cost per person multiplied by demand units of 2.96 persons per housing unit.

Nonresidential development impact fees are assessed according to the number of adjusted average weekday vehicle trips per 1,000 square feet of floor area. The industrial fee of \$1,033 per 1,000 square feet of floor area is derived from a cost of \$612.84 per vehicle trip, multiplied by average weekday vehicle trips per 1,000 square feet (3.37) multiplied by the trip adjustment factor (50%).

Figure P4: Proposed Police Development Impact Fees

Fee Component	Cost per Person	Cost per Trip
Police Facilities	\$251.53	\$608.75
Impact Fee Study Cost	\$1.47	\$4.08
Total	\$253.00	\$612.84

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit ¹	Proposed Fees
Single Family	2.96	\$749
Multifamily	1.73	\$438

Nonresidential Development	Fees per 1,000 Square Feet		
Development Type	Average Wkdy Vehicle Trips ¹	Trip Adjustment Factor	Proposed Fees
Industrial	3.37	50%	\$1,033
Commercial	37.01	33%	\$7,485
Office & Other Service	10.84	50%	\$3,322
Institutional	22.59	50%	\$6,922

1. See Land Use Assumptions

Projected Police Development Impact Fee Revenue

Projected development impact fee revenue shown below is based on the development projections, shown in Appendix A, and the proposed Police development impact fees shown in Figure P4. If development occurs at a more rapid rate than projected, the demand for infrastructure. Projected development impact fee revenue equals \$2,955,091 against total costs of \$6,136,943. The Town will have fund approximately \$3.1 million from other revenue sources.

Figure P5: Projected Police Impact Fee Revenue

Fee	Growth Share	Existing Share	Total
New Police Station-Phase I	\$2,955,051	\$3,181,892	\$6,136,943
Total	\$15,455,778	\$12,273,886	\$6,136,943

		Single Family \$749 per unit	Industrial \$1,033 per KSF	Commercial \$7,485 per KSF	Office & Other \$3,322 per KSF	Institutional \$6,922 per KSF
Year		Hsg Unit	KSF	KSF	KSF	KSF
Base	2023	3,646	49	21	63	33
Year 1	2024	3,773	51	22	65	34
Year 2	2025	3,901	53	23	68	36
Year 3	2026	4,028	55	24	71	37
Year 4	2027	4,473	57	25	74	39
Year 5	2028	4,918	60	26	77	40
Year 6	2029	5,363	62	27	81	42
Year 7	2030	5,809	65	28	84	44
Year 8	2031	6,255	68	29	88	46
Year 9	2032	6,701	71	31	91	48
Year 10	2033	7,146	74	32	95	50
10-Year Increase		3,500	25	11	33	17
Projected Revenue		\$2,621,024	\$26,083	\$82,060	\$108,335	\$117,550

Projected Fee Revenue	\$2,955,051
Existing Development Share	\$3,181,892

PARKS AND RECREATION

The Parks and Recreation development impact fee is based on the incremental expansion methodology. The development impact fee methodology assumes the Town will purchase additional park land and construct additional recreation amenities and improvements to serve future growth. The incremental expansion methodology is used for park land and improvements. A plan-based methodology is used for the Great Western Trail improvements and the cost of the Development Impact Fee Study. The Parks and Recreation development impact fee is calculated on a per capita basis for residential development, based on persons per housing unit multiplied by the net cost per person.

Service Area

TischlerBise recommends a single Townwide service area for the Parks and Recreation development impact fees.

Proportionate Share

Development impact fees should not exceed a proportionate share of the capital cost needed to provide capital facilities to the development. The Parks and Recreation development impact fees allocate 100 percent of the cost of capital facilities to residential development.

Park Land Incremental Expansion Component

As shown in Figure PR1, the Town has a park system that totals 51.4 acres. This analysis allocates 100 percent of parks and recreation demand to residential development. When the current park inventory (51.4 acres) is compared to the existing residential development base (population of 11,111), the resulting level of service is .0046 acres per person.

The estimated purchase price for an acre of park land is \$30,000. Therefore, the park land is \$138.78 per person (0.0046 acres per person X \$30,000 per acre).

Figure PR1: Park Land Level of Service and Cost Allocation

Description	Acres
Blue Spruce Park	3.2
Severance Community Park	35.0
Karen Suman Park	1.7
Summit View Park	4.5
Lakeview Park	6.5
Brownell Park	0.5
Total	51.4

Cost Allocation Factors	
Cost per Acre	\$30,000

Level-of-Service (LOS) Standards	
Existing Acres	51.4
Residential	
Residential Share	100%
2023 Population	11,111
Acres per Person	0.0046
Cost per Person	\$138.78

Source: Severance, Colorado

Park Improvement Incremental Expansion Component

As shown in Figure PR2, the Town currently has 93 park improvements with a total estimated replacement cost of \$3,560,000. When compared to the number of park improvements, this results in a weighted average cost of \$38,280 per improvement.

This analysis allocates 100 percent of parks and recreation demand to residential development. The existing level of service for residential development is 0.0084 improvements per person (93 existing improvements X 100 percent residential share / 11,111 persons). The analysis uses an average cost of \$38,280 per improvement. The park improvement cost is \$320.40 per person (0.0084 improvements per person X \$38,280 per improvement).

Figure PR2: Park Improvements Level of Service and Cost Allocation

Description	Improvements	Unit Cost	Replacement Cost
Picnic Tables	18	\$700	\$12,600
Benches	25	\$1,000	\$25,000
Dog Station	8	\$1,000	\$8,000
Trash Can	15	\$100	\$1,500
Multiuse Field	2	\$115,000	\$230,000
Playstructure	14	\$200,000	\$2,800,000
Grills	4	\$600	\$2,400
Shade Structure	4	\$31,000	\$124,000
Courts	2	\$100,000	\$200,000
Skate Park	1	\$156,500	\$156,500
Total	93	\$38,280	\$3,560,000

Cost Allocation Factors	
Cost per Improvement	\$38,280

Level-of-Service (LOS) Standards	
Existing Improvements	93
Residential	
Residential Share	100%
2023 Population	11,111
Improvements per Person	0.0084
Cost per Person	\$320.40

Source: Severance, Colorado

Projected Demand for Park Land and Improvements

Based on a projected population increase of 10,360 persons over the next 10 years, future residential development is projected to demand an additional 48 acres of land (10,360 additional persons X 0.0046 acres per person) and approximately 87 park improvements (10,360 additional persons X 0.0084 improvements per person). This results in growth-related costs of approximately \$4.75 million.

Figure PR3: Projected Demand for Park Land and Improvements

Type of Infrastructure	Level of Service	Demand Unit	Cost
Park Land	0.0046 Acres	per Person	\$30,000
Park Improvements	0.0084 Improvements	per Person	\$38,280

Demand for Park Land				
	Year	Population	Acres	Improvements
Base	2023	11,111	51.4	93.0
Year 1	2024	11,488	53.1	96.2
Year 2	2025	11,865	54.9	99.3
Year 3	2026	12,241	56.6	102.5
Year 4	2027	13,559	62.7	113.5
Year 5	2028	14,876	68.8	124.5
Year 6	2029	16,193	74.9	135.5
Year 7	2030	17,513	81.0	146.6
Year 8	2031	18,833	87.1	157.6
Year 9	2032	20,154	93.2	168.7
Year 10	2033	21,471	99.3	179.7
	10-Yr Increase	10,360	47.9	86.7

Growth-Related Expenditures	\$1,437,734	\$3,319,282	\$4,757,016
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Great Western Trail Plan-Based Component

The Town of Severance plans on constructing a two-phase trail project. The first phase includes the trailhead and the second phase include the actual trail. As shown in Figure PR4, this project has an estimated net cost of \$2,040,060. Since this project will establish a new level of service for the Town, new and existing residents need to be treated equally. Therefore, TischlerBise has taken a conservative approach and spread the cost of the Great Western Trail project (\$2,040,060) over the estimated population) at in the year 2033. This ensures existing and future demand units are treated equally and that new development is not contributing more than its proportionate share. The Town's cost \$2,040,060 is divided by the projected 2033 demand units, resulting in a cost per person of \$95.02.

Figure PR4: Great Western Trail Plan-Based Cost Allocation

Description	Year	Total Cost	Other Funding	Town Cost
Great Western Trail Project	2028	\$2,000,060	\$500,000	\$1,500,060
Great Western Trail Head	2025	\$665,000	\$125,000	\$540,000
Total		\$2,665,060	\$625,000	\$2,040,060

Cost Allocation Factors	
Residential Share of Planned Improvements	100%
2033 Population Projection	21,471
Cost per Person	\$95.02

Source: Severance, Colorado

Development Impact Fee Study Plan Based Component

The cost to prepare the Park Improvements impact fees equals \$6,100, and Severance plans to update its development impact fees every five years. Based on this cost, proportionate share, and five-year projections of future residential development, the cost is \$1.62 per person.

Figure PR5: Development Impact Fee Study Cost Component

Fee Component	Cost	Proportionate Share		Service Unit	2023	2028	Change	Cost per Service Unit
Parks	\$6,100	Residential	100%	Population	11,111	14,876	3,765	\$1.62
		Nonresidential	0%	Jobs	405	499	94	\$0.00

Proposed Parks and Recreation Development Impact Fees

Infrastructure components and cost factors for the Parks and Recreation development impact fees are summarized in the upper portion of Figure PR6. The capital cost per person is \$555.82.

Parks and Recreation development impact fees for residential development are assessed according to the number of persons per housing unit. The single-family fee of \$1,645 is calculated using the net cost of \$555.82 per person multiplied by demand units of 2.96 persons per housing unit.

Figure PR6: Proposed Parks and Recreation Development Impact Fees

Fee Component	Cost per Person
Park Land	\$138.78
Park Improvements	\$320.40
Great Western Trail	\$95.02
Impact Fee Study Cost	\$1.62
Total	\$555.82

Residential Development	Fees per Unit	
Development Type	Persons per Housing Unit ¹	Proposed Fees
Single Family	2.96	\$1,645
Multifamily	1.73	\$962

1. See Land Use Assumptions

Projected Parks and Recreation Development Impact Fee Revenue

Projected fee revenue shown below is based on the development projections, shown in Appendix A, and the proposed Parks and Recreation development impact fees shown in Figure PR6. As shown in Figure PR7, expenditures total \$6.79 million. The growth share is \$5.77 million. Projected development impact fee revenue equals approximately \$5.7 million.

Figure PR7: Projected Parks and Recreation Development Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Park Improvements	\$3,319,282	\$0	\$3,319,282
Park Land	\$1,437,734	\$0	\$1,437,734
Great Wester Trail	\$984,337	\$1,038,937	\$2,040,060
Total	\$5,741,354	\$1,038,937	\$6,797,076

		Single Family \$1,645 per unit
Year		Hsg Unit
Base	2023	3,646
Year 1	2024	3,773
Year 2	2025	3,901
Year 3	2026	4,028
Year 4	2027	4,473
Year 5	2028	4,918
Year 6	2029	5,363
Year 7	2030	5,809
Year 8	2031	6,255
Year 9	2032	6,701
Year 10	2033	7,146
10-Year Increase		3,500
Projected Revenue		\$5,758,139

Projected Fee Revenue	\$5,758,139
Projected Expenditures	\$6,797,076
Existing Development Share	\$1,038,937

TRANSPORTATION

Methodology

The Transportation development impact fees include arterial improvements, intersections, and the cost of preparing the Development Impact Fee Study. A plan-based methodology is used for all components.

Service Area

The Town of Severance provides a townwide transportation network; therefore, there is a single service area for the Transportation development impact fees.

Proportionate Share

Development impact fees should not exceed a proportionate share of the capital cost needed to provide capital facilities to the development. The Transportation development impact fees allocate demand from different types of development using trip generation rates and trip rate adjustment factors.

Trip Generation Rates

Severance's Transportation development impact fees use trip generation rates published in Trip Generation, Institute of Transportation Engineers, 11th Edition (2021). A vehicle trip end represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Single family units generate 9.43 average weekday vehicle trip ends per housing unit, while multifamily units generate 4.28 average weekday vehicle trip ends per housing unit. The prototype for commercial development is Shopping Center (ITE 820) which generates 37.01 average weekday vehicle trips per 1,000 square feet of floor area. For industrial development, the prototype is Industrial (ITE 130) which generates 3.37 average weekday vehicle trip ends per 1,000 square feet of floor area. Office & Other Services development uses General Office (ITE 710) as a proxy, and it generates 10.84 average weekday vehicle trip ends per 1,000 square feet of floor area. The prototype for the Institutional prototype is Government Office (ITE 730), which generates 22.59 average weekday vehicle trip ends per 1,000 square feet of floor area.

Figure T1: Trip Generation Rates by Development Type

Development Type	Development Unit	ITE Code	Weekday VTE
Single Family	HU	210	9.43
Multifamily	HU	220	4.28
Industrial	KSF	130	3.37
Commercial	KSF	820	37.01
Office & Other Services	KSF	710	10.84
Institutional	KSF	730	22.59

TRIP RATE ADJUSTMENTS

To calculate Transportation development impact fees, trip generation rates require an adjustment factor to avoid double counting each trip at both the origin and destination points. Therefore, the basic trip adjustment factor is 50 percent. As discussed further below, the development impact fee methodology includes additional adjustments to make the fees proportionate to the infrastructure demand for particular types of development.

COMMUTER TRIP ADJUSTMENTS

Residential development has a larger trip adjustment factor of 65 percent to account for commuters leaving Severance for work. According to the 2009 National Household Travel Survey (see Table 30) weekday work trips are typically 31 percent of production trips (i.e., all out-bound trips, which are 50 percent of all trip ends). As shown in Figure T2, the U.S. Census Bureau's OnTheMap web application indicates 98 percent of resident workers traveled outside of Severance for work in 2019 (the date of the latest data). In combination, these factors ($0.31 \times 0.50 \times 0.98 = 0.15$) support the additional 15 percent allocation of trips to residential development.

Figure T2: Commuter Trip Adjustment

Trip Adjustment Factor for Commuters ¹	
Employed Residents	3,917
Residents Living and Working in Severance	65
Residents Commuting Outside Severance for Work	3,852
Percent Commuting out of Severance	98%
Additional Production Trips ²	15%
Residential Trip Adjustment Factor	65%

1. U.S. Census Bureau, OnTheMap Application (version 6.1.1) and LEHD Origin-Destination Employment Statistics, 2019.

2. According to the National Household Travel Survey (2009)*, published in December 2011 (see Table 30), home-based work trips are typically 30.99 percent of "production" trips, in other words, out-bound trips (which are 50 percent of all trip ends). Also, LED OnTheMap data from 2019 indicate that 98 percent of Severance's workers travel outside the city for work. In combination, these factors ($0.3099 \times 0.50 \times 0.98 = 0.15$) account for 15 percent of additional production trips. The total adjustment factor for residential includes attraction trips (50 percent of trip ends) plus the journey-to-work commuting adjustment (15 percent of production trips) for a total of 65 percent.

*<http://nhts.ornl.gov/publications.shtml> ; Summary of Travel Trends - Table "Daily Travel Statistics by Weekday vs. Weekend"

ADJUSTMENT FOR PASS-BY-TRIPS

For commercial development, the trip adjustment factor is less than 50 percent because retail development and some services attract vehicles as they pass by on arterial and collector roads. For example, when someone stops at a convenience store on the way home from work, the convenience store is not the primary destination. For the average shopping center, the ITE data indicates that 34 percent of

the vehicles that enter are passing by on their way to some other primary destination. The remaining 66 percent of attraction trips have the commercial site as their primary destination. Because attraction trips are half of all trips, the trip adjustment factor is 66 percent multiplied by 50 percent, or approximately 33 percent of the trip ends.

AVERAGE WEEKDAY VEHICLE TRIPS

Shown below in Figure T3, multiplying average weekday vehicle trip ends and trip adjustment factors (discussed on the previous page) by Severance's existing development units provides the average weekday vehicle trips generated by existing development. As shown below, Severance's existing development generates 23,397 vehicle trips on an average weekday.

Figure T3: Average Weekday Vehicle Trips by Development Type

Development Type	Dev Unit	ITE Code	Avg Wkday VTE	Trip Adjustment	2023 Dev Units	2023 Veh Trips
Single Family	HU	210	9.43	65%	3,646	22,348
Multifamily	HU	220	4.28	65%	0	0
Industrial	KSF	130	3.37	50%	49	82
Commercial	KSF	820	37.01	33%	21	258
Office & Other Services	KSF	710	10.84	50%	63	340
Institutional	KSF	610	22.59	50%	33	369
Total						23,397

Development Prototypes and Projected Travel Demand

Figure T4 shows the projection of average daily vehicle trips through the year 2033 based on the residential and nonresidential development projections contained in Appendix A. As shown on the lower right side of Figure T4, future development generates an additional 21,998 average daily vehicle trips over the next 10 years.

Figure T4: Projected Travel Demand in Severance

Severance, CO		Base	1	2	3	4	5	6	7	8	9	10	10-Year Increase
		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Development	Single Family Units	3,646	3,773	3,901	4,028	4,473	4,918	5,363	5,809	6,255	6,701	7,146	3,500
	Industrial KSF	49	51	53	55	57	60	62	65	68	71	74	25
	Commercial KSF	21	22	23	24	25	26	27	28	29	31	32	11
	Office & Other Services KSF	63	65	68	71	74	77	81	84	88	91	95	33
	Institutional KSF	33	34	36	37	39	40	42	44	46	48	50	17
	Single-Family Trips	22,348	23,128	23,909	24,689	27,417	30,144	32,872	35,606	38,339	41,073	43,801	21,453
Avg Wkday Vehicle Trips	Residential Trips	22,348	23,128	23,909	24,689	27,417	30,144	32,872	35,606	38,339	41,073	43,801	21,453
	Industrial Trips	82	85	89	93	97	101	105	110	114	119	124	43
	Commercial Trips	258	269	280	292	305	318	331	345	360	376	392	134
	Office & Other Services Trips	340	355	370	386	402	419	437	456	476	496	517	177
	Institutional Trips	369	385	401	419	436	455	475	495	516	538	561	192
	Nonresidential Trips	1,049	1,094	1,141	1,189	1,240	1,293	1,349	1,406	1,466	1,529	1,594	545
	Total Vehicle Trips	23,397	24,222	25,049	25,879	28,657	31,438	34,220	37,012	39,806	42,602	45,395	21,998

Planned Road Improvements

Severance staff provided a list of road improvements needed to serve future development, which was informed by the 2021 Severance Transportation Master Plan. The total net cost of these road improvements is \$44,926,000. Because there is no transportation modeling to determine what portion of each planned improvement is growth-related, the cost of these improvements is spread over total projected average weekday vehicle trips in 2033, for cost per trip of \$989.67 (\$44,926,000/45,395). This approach ensures that new and existing growth is treated equally.

Figure T5: Planned Road Improvements

Project	Year	Total Cost	Other Funding	Town Cost
Traffic Signals (Tailhot & E Harmony)	2025	\$975,000	\$0	\$975,000
Traffic Signals (WCR & E Harmony)	2024	\$1,845,000	\$0	\$1,845,000
WCR 21 Double Turn Lane	2028	\$3,721,000	\$0	\$3,721,000
WCR 23 Project	2030	\$13,425,000	\$0	\$13,425,000
Hwy 14 and WCR 23 Interesection	2033	\$3,320,000	\$650,000	\$2,670,000
E. Harmony Road Expansion	2033	\$22,290,000	\$0	\$22,290,000
Total		\$45,576,000	\$650,000	\$44,926,000
Source: City of Severance				Total Avg. Day Vehicle Trips in 2033
				45,395
				Cost per Vehicle Trip
				\$989.67

Development Impact Fee Study – Plan Based

The cost to prepare the Transportation development impact fees equals \$12,000, and Severance plans to update its development impact fees every five years. Based on this cost, proportionate share, and five-year projections of future average daily vehicle trips, the cost is \$1.49 per vehicle trip.

Figure T6: Development Impact Fee Study- Plan Based

Fee Component	Cost	Proportionate Share	Service Unit	2023	2028	Change	Cost per Service Unit
Transportation	\$12,000	All Development 100%	Vehicle Trips	23,397	31,438	8,040	\$1.49

Credits

As the City has no outstanding debt on its street facilities, a credit for future principal payments is not included. If elected officials make a legislative policy decision to fully fund growth-related costs from impact fees, there will be no potential double-payment from other revenue sources.

Proposed Transportation Development Impact Fees

Infrastructure components and cost factors are summarized in the upper portion of Figure T7. For Transportation development impact fees, the capital cost is \$991.16 per vehicle trip.

Transportation development impact fees for residential development are assessed according to the adjusted average daily vehicle trips generated per housing unit. The single family fee of \$6,075 is calculated using a cost of \$991.16 per vehicle trip multiplied by a demand unit of 6.13 adjusted average daily vehicle trips per housing unit.

Nonresidential impact fees are assessed according to the average daily vehicle trips generated per 1,000 square feet of floor area. The fee of \$1,670 per 1,000 square feet of industrial development is derived from a cost of \$991.16 per vehicle trip, multiplied by a demand unit of 1.69 adjusted average daily vehicle trips per 1,000 square feet.

Figure T7: Proposed Transportation Development Impact Fees

Fee Component	Cost per Vehicle Trip
Street Improvements	\$989.67
Impact Fee Study Cost	\$1.49
Total	\$991.16

Residential Development	Fees per Unit	
Development Type	Avg Wkdy Veh Trips per Unit ¹	Proposed Fees
Single Family	6.13	\$6,075
Multifamily	2.78	\$2,757

Nonresidential Development	Fees per 1,000 Square Feet	
Development Type	Avg Wkdy Veh Trips per 1,000 Sq Ft ¹	Proposed Fees
Industrial	1.69	\$1,670
Commercial	12.21	\$12,105
Office & Other Services	5.42	\$5,372
Institutional	11.30	\$11,195

1. See Land Use Assumptions

Projected Transportation Development Impact Fee Revenue

Projected fee revenue shown below is based on the development projections, shown in Appendix A, and the proposed Transportation development impact fees shown in Figure T7. Projected development impact fee revenue equals \$21.8 million and total expenditures equal \$44.9 million. This means the Town must fund approximately \$23 million from non-impact fee revenue.

Figure T8: Projected Transportation Development Impact Fee Revenue

Fee Component	Growth Share	Existing Share	Total
Street Improvements	\$21,804,389	\$23,121,612	\$44,926,000
Total	\$21,804,389	\$23,121,612	\$44,926,000

		Single Family \$6,075 per unit	Industrial \$1,670 per sq ft	Commercial \$12,105 per sq ft	Office & Other \$5,372 per sq ft	Institutional \$11,195 per sq ft
Year		Hsg Unit	KSF	KSF	KSF	KSF
Base	2022	3,646	49	21	63	33
Year 1	2023	3,773	51	22	65	34
Year 2	2024	3,901	53	23	68	36
Year 3	2025	4,028	55	24	71	37
Year 4	2026	4,473	57	25	74	39
Year 5	2027	4,918	60	26	77	40
Year 6	2028	5,363	62	27	81	42
Year 7	2029	5,809	65	28	84	44
Year 8	2030	6,255	68	29	88	46
Year 9	2031	6,701	71	31	91	48
Year 10	2032	7,146	74	32	95	50
10-Year Increase		3,500	25	11	33	17
Projected Revenue		\$21,261,893	\$41,750	\$133,155	\$177,276	\$190,315

Projected Fee Revenue	\$21,804,389
Existing Development Share	\$23,121,612
Total Expenditures	\$44,926,000

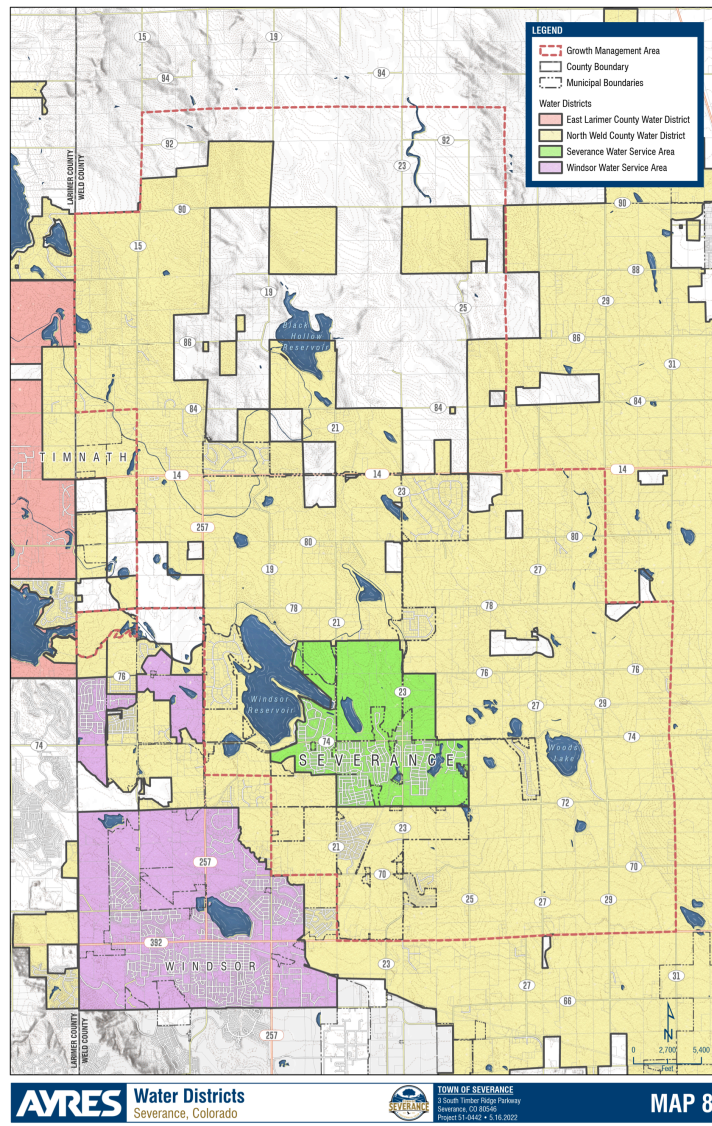
WATER SYSTEM

A plan-based approach is used for the Water development impact fees include components for treatment, supply, transmission, emergency water system, and the cost of professional services for preparing the Water Development Fee Report.

Service Area

As shown in Figure W1 below, the Town of Severance is served by four separate water utilities. These include the East Larimer County Water District, North Weld County Water District, Windsor Water Service Area, with the Town of Severance serving the remainder of the Town. The water impact fees only apply to the Town of Severance service area.

Figure W1: Severance Water Service Area



Proportionate Share

The Water impact fees are assessed on both residential and nonresidential development as both types of development create a burden for additional water facilities. Customers by land use are used to determine the proportionate share of this burden.

AVERAGE DAY FLOWS

Figure W2 shows average daily use by type of account. For example, a single-family residential unit with irrigation uses an average of 333 gallons per day. The level of service for Water impact fees is based on average day flows per demand unit per day, expressed as an average single-family dwelling. According to conversations with Town staff, new single family units will have non-potable irrigation. Therefore, this unit type, which averages 238 gallons per day, will serve as our “equivalent single family unit” for the impact fee analysis.

Figure W2: Water Consumption Factors

Type	Average Gallons per Year ¹	Gallons per Connection per Day
Residential w/Irrigation	121,688	333
Residential w/Irrigation 2 Units	251,108	688
Residential w/Non-Potable Irrigation	86,960	238
Nonresidential	7,923,646	21,709
Other	1,512,279	4,143
Total	9,895,682	27,111

1. 2022 Town of Severance

Water impact fees will be assessed by meter. Therefore, capacity ratios by meter size are the appropriate demand indicator for Water development impact fees. Capacity ratios equate 3/4" (0.75) meters to the average day gallons per single-family residential unit (238 gallons per unit/per day). Utilizing average day gallons is the most efficient way to show a direct relationship between development units, usage, and system capacity. The nonresidential Water Facilities development impact fees are calculated by multiplying the number of gallons per single-family unit by the capacity ratio for the corresponding size and type of water meter, which are provided by the American Water Works Association (2012) and shown in Figure W3 below.

Figure W3: Capacity Ratios by Meter Size

Meter Size and Type	Capacity Ratio ¹
0.75 Displacement	1.00
1.00 Displacement	1.67
1.50 Displacement	3.33
2.00 Displacement	5.33
3.00 Singlejet	10.67
3.00 Compound	10.67
3.00 Turbine	11.67
4.00 Singlejet	16.67
4.00 Compound	16.67
4.00 Turbine	21.00
6.00 Singlejet	33.33
6.00 Compound	33.33
6.00 Turbine	43.33
8.00 Compound	53.33
8.00 Turbine	93.33
10.00 Turbine	140.00
12.00 Turbine	176.67

1. AWWA Manual of Water Supply Practices M-1, 7th Edition

Water Capital Plan

FUTURE TREATMENT COST COMPONENT

As shown in Figure W4, the Town of Severance plans on constructing a Regional Water Treatment Plant with capacity to treat 2.2 million gallons per day. The estimated cost of this project is \$21,000,000. When this cost (\$30,850,000) is compared to the treatment capacity (2,200,000 gallons per day), the resulting cost per gallon is \$9.55.

Figure W4: Future Treatment Cost Component

Description	Total Cost
Regional Water Treatment Plant	\$21,000,000
Total Capacity (Gallons per Day)	2,200,000
Cost per Gallon	\$9.55

ADDITIONAL FLOW CAPACITY COST COMPONENT

As shown in Figure W5, the Town of Severance also plans on purchasing an additional 1,180,800 gallons per day of flow capacity. The total cost of this project is estimated at \$17,400,000. When this cost (\$17,400,000) is compared to the additional flow capacity (1,180,800 gallons per day), the resulting cost per gallon is \$14.74.

Figure W5: Additional Flow Capacity Cost Component

Description	Cost
Purchase of Additional Flow Capacity	\$17,400,000
Total Capacity (Gallons per Day)	1,180,800
Cost per Gallon	\$14.74

FUTURE DISTRIBUTION COST COMPONENT

As shown in Figure W6, the Town of Severance plans on constructing the South Waterline Loop at a cost of \$1,210,000. When this cost (\$1,210,000) is compared to total system treatment capacity (2,200,000 gallons per day), the resulting cost per gallon is \$0.55.

Figure W6: Future Distribution Cost Component

Description	Cost
South Waterline Loop	\$1,498,400
Total System Capacity (Gallons per Day)	2,200,000
Cost per Gallon	\$0.68

FUTURE RESERVOIR COST COMPONENT

As shown in Figure W7, the Town of Severance will participate in the construction of two reservoirs as part of the Northern Integrated Supply Project (NISP). The Town will own 2000 acre feet of water, which equates to 1,785,487 gallons per day. When this cost (\$60,000,000) is compared to daily supply (1,785,487 gallons per day), the resulting cost per gallon is \$33.60.

Figure W7: Future Reservoir Cost Component

Description	Total Cost
NISP Reservoirs (2000 acre feet)	\$60,000,000
Total Capacity (Gallons per Day)	1,785,487
Cost per Gallon	\$33.60

FUTURE RESERVOIR COST COMPONENT

As shown in Figure W8, the Town of Severance is building a 1,500,000 gallon storage tank, at a cost of \$3,990,000. When this cost (\$3,990,000) is compared to storage capacity (1,500,000 gallons per day), the resulting cost per gallon is \$2.60.

Figure W8: Future Storage Cost Component

Description	Total Cost
New Water Tank	\$3,990,000
Total Capacity (Gallons per Day)	1,500,000
Cost per Gallon	\$2.66

FUTURE EMERGENCY WATER SYSTEM CONNECTION COST COMPONENT

As shown in Figure W9, the Town of Severance is building an Emergency Water Connection System at a cost of \$14,755,000. This system will provide redundancy to the Town's water system if other sources go down (e.g., North Weld). To determine the cost per gallon, the cost of this system (\$14,755,000) is divided by the current maximum day water demand (1,472,154 gallons per day), resulting in a cost per gallon of \$10.02. Maximum day demand is used as the denominator as it represents a proxy of the daily demand the Emergency Water Connection System would have to supply.

Figure W9: Future Emergency Water System Cost Component

Description	Total Cost
Emergency Water Connection System	\$14,755,000
Current Maximum Day Demand (Gallons per Day)	1,472,154
Cost per Gallon	\$10.02

Credits

Since the capital projects included in the Water impact fee are not being paid for by rates, there is no double payment situation from both impact fees and rates. Therefore, a credit is not included in the impact fee calculation.

Proposed Water Impact Fees

Infrastructure components and cost factors for the Water impact fees are summarized in the upper portion of Figure W10. The Water impact fee is derived from the gallons per day per single-family residential connection of 238 gallons multiplied by the capital cost per gallon of capacity (\$71.25). The capital cost per gallon of capacity includes growth-related expansion of water facilities. Future development needing a 3/4" meter will pay a Water impact fee of \$16,975 (239 gallons X \$71.25 capital cost per gallon of capacity X 1.0 capacity ratio), and future development needing a 1.0" meter will pay a Water impact fee of \$28,348 (333 gallons X \$71.25 capital cost per gallon of capacity X 1.67 capacity ratio).

Figure W10: Proposed Water Impact Fees

Fee Component	Cost per Gallon
Additional Flow Capacity	\$14.74
NISP Reservoirs	\$33.60
Distribution / Transmission	\$0.68
Emergency Water System Connection	\$10.02
New Water Tank	\$2.66
Treatment	\$9.55
Total	\$71.25

Single-Family (Base Meter) Demand Factors	
Average Day Gallons per Day	238

Meter Size and Type	Capacity Ratio ¹	Proposed Fees
0.75 Displacement	1.00	\$16,975
1.00 Displacement	1.67	\$28,348
1.50 Displacement	3.33	\$56,527
2.00 Displacement	5.33	\$90,476
3.00 Singlejet	10.67	\$181,123
3.00 Compound	10.67	\$181,123
3.00 Turbine	11.67	\$198,098
4.00 Singlejet	16.67	\$282,972
4.00 Compound	16.67	\$282,972
4.00 Turbine	21.00	\$356,474
6.00 Singlejet	33.33	\$565,775
6.00 Compound	33.33	\$565,775
6.00 Turbine	43.33	\$735,524
8.00 Compound	53.33	\$905,274
8.00 Turbine	93.33	\$1,584,272
10.00 Turbine	140.00	\$2,376,492
12.00 Turbine	176.67	\$2,998,964

1. AWWA Manual of Water Supply Practices M-1, 7th Edition

Projected Water Development Impact Fee Revenue

It is extremely difficult to projected Water impact fee revenue for several reasons. First, because the Town has four water service providers, it is difficult to estimate how much development will occur over the next ten years in each service area. Second, for nonresidential development, it is difficult to determine how many and what size meter will be required.

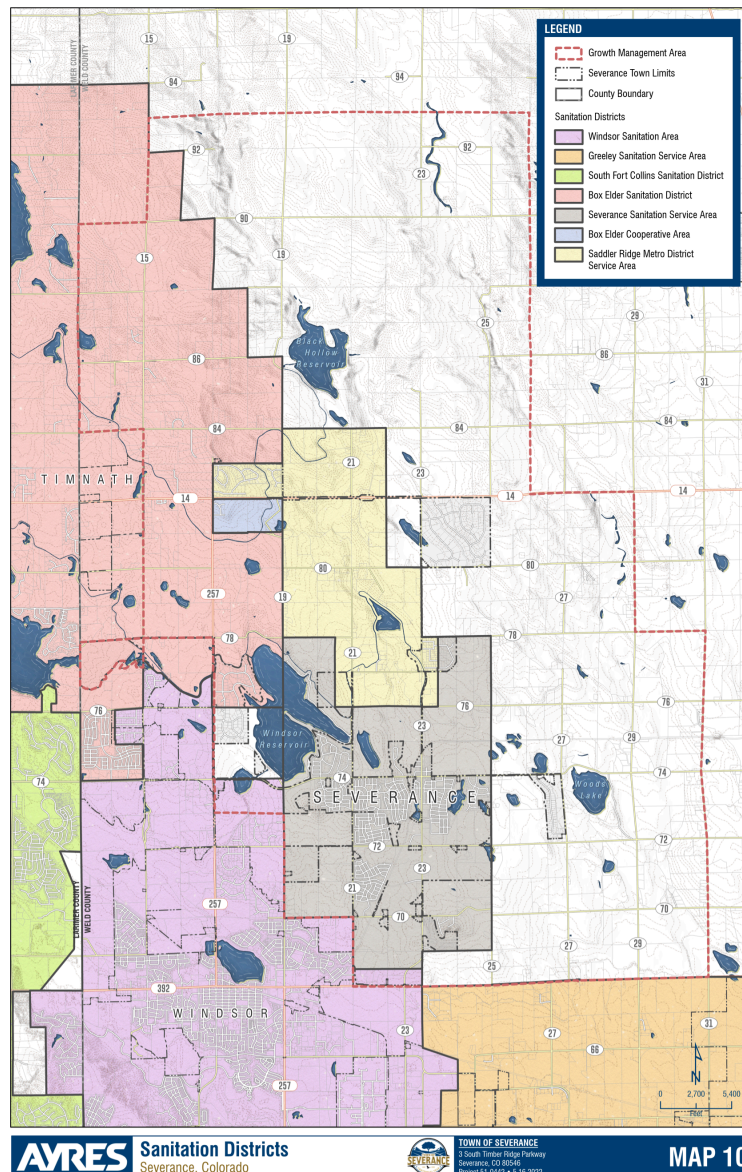
WASTEWATER SYSTEM

A plan-based approach is used for the Wastewater development impact fees include components for treatment, collection, a recoupment of past investment in a trunkline, and the cost of professional services for preparing the Wastewater Development Fee Report.

Service Area

As shown in Figure WW1 below, the Town of Severance is served by seven separate wastewater utilities. These include the City of Windsor, City of Greeley, South Fort Collins Sanitation District, Box Elder Sanitation District, Box Elder Cooperative, and Saddle Ridge Metro District (in addition of Town of Severance). The wastewater impact fees only apply to the Town of Severance service area.

Figure WW1: Severance Wastewater Service Area



Proportionate Share

The Wastewater impact fees are assessed on both residential and nonresidential development as both types of development create a burden for additional water facilities. Customers by land use are used to determine the proportionate share of this burden.

AVERAGE DAY FLOWS

The level of service for Water impact fees is based on average day flows per demand unit per day, expressed as an average single-family dwelling. According to wastewater flow data provided by the Town, an average single-family unit has average daily sewage flows of 225 gallons per day.

Wastewater impact fees will be assessed by meter. Therefore, capacity ratios by meter size are the appropriate demand indicator for Wastewater development impact fees. Capacity ratios equate 3/4" (0.75) meters to the average day gallons per single-family residential unit (225 gallons per unit/per day). Utilizing average day gallons is the most efficient way to show a direct relationship between development units, usage, and system capacity. The nonresidential Wastewater Facilities development impact fees are calculated by multiplying the number of gallons per single-family unit by the capacity ratio for the corresponding size and type of water meter, which are provided by the American Water Works Association (2012) and shown in Figure WW2 below.

Figure WW2: Capacity Ratios by Meter Size

Meter Size and Type		Capacity Ratio ¹
0.75	Displacement	1.00
1.00	Displacement	1.67
1.50	Displacement	3.33
2.00	Displacement	5.33
3.00	Singlejet	10.67
3.00	Compound	10.67
3.00	Turbine	11.67
4.00	Singlejet	16.67
4.00	Compound	16.67
4.00	Turbine	21.00
6.00	Singlejet	33.33
6.00	Compound	33.33
6.00	Turbine	43.33
8.00	Compound	53.33
8.00	Turbine	93.33
10.00	Turbine	140.00
12.00	Turbine	176.67

1. AWWA Manual of Water Supply Practices M-1, 7th Edition

Wastewater Capital Plan

The Wastewater impact fee has several plan-based components which are not being funded through the Town's water rate structure, which are discussed in turn.

TREATMENT COST COMPONENT

As shown in Figure WW3, the Town of Severance plans on constructing a 3.0 million gallon per day Wastewater Treatment Plant. This project is estimated to cost \$62,365,000. When this cost (\$62,365,000) is compared to the treatment capacity (3,000,000 gallons), the resulting cost per gallon is \$20.79.

Figure WW3: Future Treatment Cost Component

Description	Total Cost
Wastewater Treatment Facility	\$62,365,000
Total Capacity (Gallons per Day)	3,000,000
Cost per Gallon	\$20.79

FUTURE WINDSOR PLANT INVESTMENT COST COMPONENT

As shown in Figure WW4, the Town of Severance plans on investing \$7,555,000 to purchase additional capacity in the Town of Windsor Plant. This investment will net 175,000 gallons per day of capacity. When this cost (\$7,555,000) is compared to the additional capacity (175,000 gallons per day), the resulting cost per gallon is \$43.17.

Figure WW4: Future Windsor Plant Investment Cost Component

Description	Total Cost
Windsor Plant Investment Program	\$7,555,000
Total Capacity (Gallons per Day)	175,000
Cost per Gallon	\$43.17

FUTURE COLLECTION COST COMPONENT

As shown in Figure WW5, the Town of Severance plans on constructing one collection project with a total cost of \$2,925,000. When this cost (\$2,925,000) is compared to total system treatment capacity (3,000,000 gallons per day), the resulting cost per gallon is \$0.98.

Figure WW5: Future Collection Cost Component

Description	Cost
E Harmony Rd & Hwy 257 Wastewater Extension	\$2,925,000
Total System Capacity (Gallons per Day)	3,000,000
Cost per Gallon	\$0.98

RECOUPMENT OF TRUNKLINE INVESTMENT COST COMPONENT

As shown in Figure WW6, the Town of Severance recently constructed a wastewater trunkline at a cost of \$2,482,245. When this cost (\$2,482,000) is compared to total system treatment capacity (3,000,000 gallons per day), the resulting cost per gallon is \$0.83.

Figure WW6: Trunkline Recoupment Cost Component

Description	Cost
Trunkline Extension	\$2,482,245
Total System Capacity (Gallons per Day)	3,000,000
Cost per Gallon	\$0.83

Credits

Since the capital projects included in the Wastewater impact fee are not being paid for by rates, there is no double payment situation from both impact fees and rates. Therefore, a credit is not included in the impact fee calculation.

Proposed Wastewater Impact Fees

Infrastructure components and cost factors for the Water impact fees are summarized in the upper portion of Figure WW7. The Wastewater impact fee is derived from the gallons per day per single-family residential connection of 225 gallons multiplied by the capital cost per gallon of capacity (\$65.76). Future development needing a 3/4" meter will pay a Wastewater impact fee of \$14,796 (225 gallons X \$65.76 capital cost per gallon of capacity X 1.0 capacity ratio), and future development needing a 1.0" meter will pay a Wastewater impact fee of \$24,710 (225 gallons X \$65.76 capital cost per gallon of capacity X 1.67 capacity ratio).

Figure WW7: Proposed Wastewater Impact Fee

Fee Component	Cost per Gallon
Windsor Plant Investment	\$43.17
Collection	\$0.98
Trunk Line Recoupment	\$0.83
New Wastewater Treatment Facility	\$20.79
Total	\$65.76

Single-Family (Base Meter) Demand Factors	
Average Day Gallons per Day	225

Meter Size and Type		Capacity Ratio ¹	Proposed Fees
0.75	Displacement	1.00	\$14,796
1.00	Displacement	1.67	\$24,710
1.50	Displacement	3.33	\$49,272
2.00	Displacement	5.33	\$78,865
3.00	Singlejet	10.67	\$157,879
3.00	Compound	10.67	\$157,879
3.00	Turbine	11.67	\$172,675
4.00	Singlejet	16.67	\$246,657
4.00	Compound	16.67	\$246,657
4.00	Turbine	21.00	\$310,726
6.00	Singlejet	33.33	\$493,167
6.00	Compound	33.33	\$493,167
6.00	Turbine	43.33	\$641,132
8.00	Compound	53.33	\$789,097
8.00	Turbine	93.33	\$1,380,956
10.00	Turbine	140.00	\$2,071,509
12.00	Turbine	176.67	\$2,614,096

1. AWWA Manual of Water Supply Practices M-1, 7th Edition

Projected Wastewater Development Impact Fee Revenue

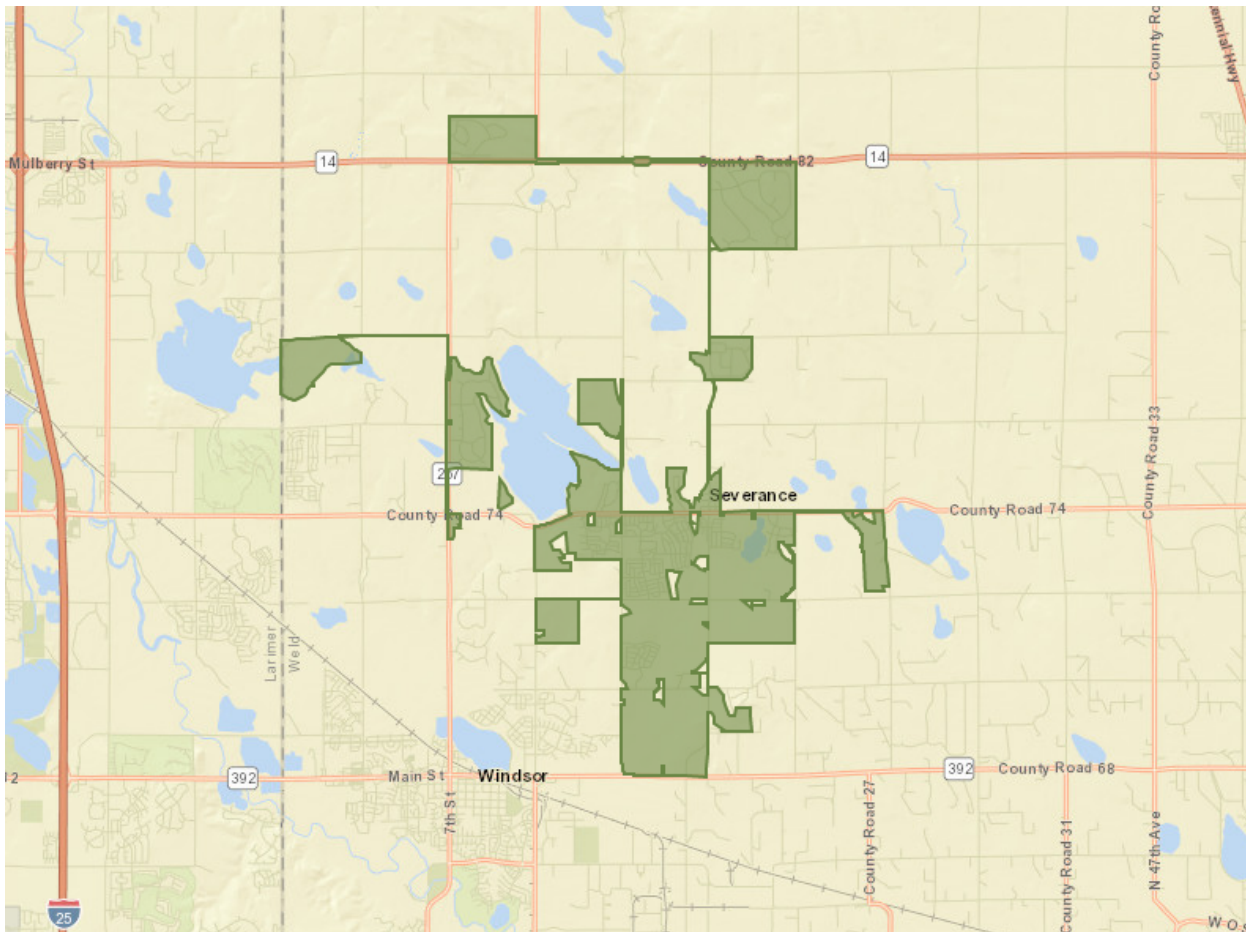
It is extremely difficult to projected Wastewater impact fee revenue for several reasons. First, because the Town has seven wastewater service providers, it is difficult to estimate how much development will occur over the next ten years in each service area. Second, for nonresidential development, it is difficult to determine how many and what size meter will be required.

APPENDIX A: LAND USE ASSUMPTIONS

The Town of Severance retained TischlerBise to prepare this study to analyze the impacts of development on the town's capital facilities and to calculate development impact fees based on that analysis. The population, housing unit, and job projections contained in this document provide the foundation for the development impact fee study. To evaluate the demand for growth-related infrastructure from various types of development, TischlerBise prepared documentation on jobs and floor area by type of nonresidential development, average weekday vehicle trip generation rates, and demand indicators by type of housing unit. These metrics are the service units and demand indicators used in the development impact fee study.

Development impact fees are based on the need for growth-related improvements and they must be proportionate by type of land use. The demographic data and development projections are used to demonstrate proportionality and anticipate the need for future infrastructure. Development impact fee studies typically look out five to ten years, with the expectation that fees will be updated every three to five years. The estimates and projections of residential and nonresidential development in this Land Use Assumptions document are for areas within the boundaries of Severance, Colorado. The map below illustrates the areas within the Severance Development Impact Fee Service Area.

Figure A1: Development Impact Fee Service Area Map



Summary of Growth Indicators

Key development projections for the Severance development impact fee study include housing units and nonresidential floor area. TischlerBise estimates population and housing units using data provided by Severance staff. For nonresidential development, the base year employment estimate is calculated based on Esri Business Analyst. To project future employment by industry sector, the analysis uses U.S. Census OnTheMap data. To estimate non-residential floor area, TischlerBise applies square feet per employee factors published by the Institute of Transportation Engineers (ITE) to the employment projections. The projections contained in this document provide the foundation for the Development Impact Fee Study.

These projections are used to estimate development impact fee revenue and to indicate the anticipated need for growth-related infrastructure. The goal is to have reasonable projections without being overly concerned with precision. Because development impact fee methods are designed to reduce sensitivity to development projections in the determination of the proportionate-share fee amounts, if actual development is slower than projected, fee revenue will decline, but so will the need for growth-related infrastructure. In contrast, if development is faster than anticipated, Severance will receive more fee revenue, but will also need to accelerate infrastructure improvements to keep pace with the actual rate of development.

During the next 10 years, TischlerBise projects an average annual increase of 350 housing units per year. During the same time period, TischlerBise projects an average increase of approximately 8,600 square feet of nonresidential floor area per year.

Residential Development

Current estimates and future projections of residential development are detailed in this section including population and housing units by type.

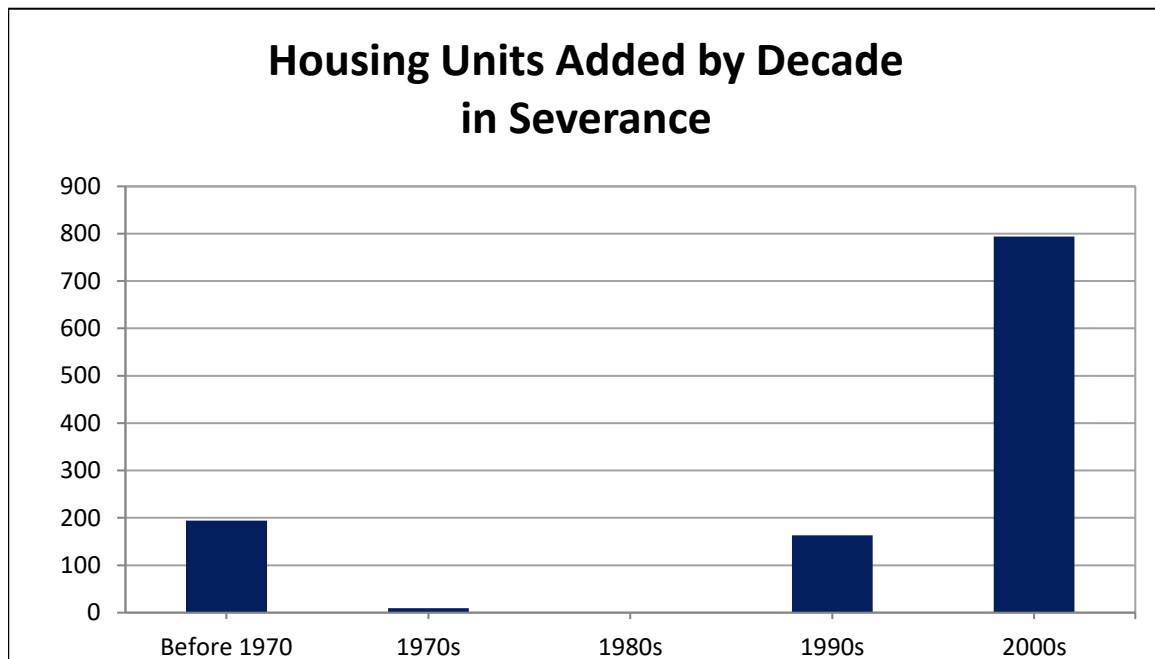
RECENT RESIDENTIAL CONSTRUCTION

Development impact fees require an analysis of current levels of service. For residential development, current levels of service are determined using estimates of population and housing units. Shown below, Figure A2 indicates the estimated number of housing units added by decade according to data obtained from the U.S. Census Bureau. Severance experienced low amounts growth until the 2000s, and then growth took off. From 2010 to 2020, Severance's housing inventory increased by an average of 140 units per year.

Figure A2: Housing Units by Decade

Census 2010 Housing Units	1,161
Census 2020 Housing Units	2,568
New Housing Units 2010 to 2020	1,407

Severance added an average of 140 housing units per year from 2010 to 2020.



Source: U.S. Census Bureau, Census 2010 Summary File 1, Census 2020 Redistricting Data, 2017-2021 5-Year American Community Survey (for 2000s and earlier, adjusted to yield total units in 2010).

PERSONS PER HOUSING UNIT

According to the U.S. Census Bureau, a household is a housing unit occupied by year-round residents. Development impact fees often use per capita standards and persons per housing unit (PPHU) or persons per household (PPH) to derive proportionate share fee amounts. When PPHU is used in the fee calculations, infrastructure standards are derived using year-round population. When PPH is used in the fee calculations, the development impact fee methodology assumes a higher percentage of housing units will be occupied, thus requiring seasonal or peak population to be used when deriving infrastructure standards. TischlerBise recommends that Severance impose development impact fees for residential development according to the number of persons per housing unit.

Occupancy calculations require data on population and the types of units by structure. The 2010 census did not obtain detailed information using a “long-form” questionnaire. Instead, the U.S. Census Bureau switched to a continuous monthly mailing of surveys, known as the American Community Survey (ACS), which has limitations due to sample-size constraints. For example, data on detached housing units are now combined with attached single units (commonly known as townhouses, which share a common sidewall, but are constructed on an individual parcel of land). For development impact fees in Severance, detached stick-built units, attached units, and mobile home units are included in the “Single-Family” category. The second residential category includes duplexes and all other structures with two or more units on an individual parcel of land. This is referred to as “Multi-Family” category. (Note: housing unit estimates from ACS will not equal decennial census counts of units. These data are used only to derive the custom PPHU factors for each type of unit).

Figure A3 below shows the ACS 2021 5-Year Estimates for Severance. Single-family units averaged 2.98 persons per housing unit (7,691 persons / 2,577 housing units)

Figure A3: Persons per Housing Unit by Type of Housing for the Town of Severance

Housing Type	Persons	Households	Persons per Household	Housing Units	Persons per Housing Unit	Housing Mix	Vacancy Rate
Single-Family Units ¹	7,691	2,577	2.98	2,594	2.96	100.0%	0.70%
Total	7,691	2,577	2.98	2,594	2.96	100.0%	0.70%

Source: U.S. Census Bureau, 2017-2021 American Community Survey 5-Year Estimates

1. Includes detached, attached (i.e. townhouses), and mobile home units.

As Figure A3 above indicates, the Town of Severance does not currently have any multifamily housing units. Although there are no multifamily housing projects the Town is aware of on the horizon, TischlerBise suggest using Larimer County data on multifamily persons per housing unit order to ensure that any multifamily units that were to be developed in Town do not pay more than their proportionate share of Town infrastructure costs. Figure A4 below shows the ACS 2021 5-Year Estimates for Larimer County. Multifamily units averaged 1.72 persons per housing unit (69,482 persons / 40,314 housing units). If and when multifamily units are constructed within the Town, ACS 2021 5-Year Estimates should be used to develop specific Severance persons per housing unit data.

Figure A4: Persons per Housing Unit by Type of Housing for Larimer County

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	284,424	121,744	2.34	114,018	2.49	75%
Multifamily [2]	69,482	40,314	1.72	38,105	1.82	25%
Total	353,906	162,058	2.18	152,123	2.33	

[1] Includes attached and detached single family homes and mobile homes

[2] Includes structures with 2+ units

Source: U.S. Census Bureau, 2017-2021 American Community Survey 5-Year Estimates

RESIDENTIAL ESTIMATES

This analysis projects housing units based on data provided by Severance staff. By applying building permit data to 2020 Census estimates the 2023 housing stock is estimated to be 3,646 single family housing units. This estimate is converted into population using the factors shown in Figure A5. The 2023 population estimate is 11,111 persons.

RESIDENTIAL PROJECTIONS

TischlerBise projects future residential development beyond the 2023 base year using approved housing unit data provided by Severance staff. Over the next 10 years, this results in an increase of 3,500 single-family units. To project future population, the analysis converts housing units to population using the occupancy factors shown above in Figure A3. For this study, it is assumed that the housing unit size will remain constant. TischlerBise projects a 10-year increase of 3,500 housing units and 10,360 persons (3,500 single-family units X 2.96 persons per housing unit). Housing unit growth is constrained in the first three years due to utility capacity. Once utility projects are completed, growth is projected to accelerate.

Figure A5: Residential Development Projections

Severance, Colorado	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10-Year
	Base Year	1	2	3	4	5	6	7	8	9	10	Increase
Population	11,111	11,488	11,865	12,241	13,559	14,876	16,193	17,513	18,833	20,154	21,471	10,360
Housing Units												
Single Family	3,646	3,773	3,901	4,028	4,473	4,918	5,363	5,809	6,255	6,701	7,146	3,500
Multifamily	0	0	0	0	0	0	0	0	0	0	0	0
Total Housing Units	3,646	3,773	3,901	4,028	4,473	4,918	5,363	5,809	6,255	6,701	7,146	3,500

Nonresidential Development

Current estimates and future projections of nonresidential development are detailed in this section including jobs and nonresidential floor area.

NONRESIDENTIAL FLOOR AREA RATIOS

TischlerBise uses 2021 Institute of Transportation Engineers (ITE) data to estimate nonresidential floor area. As shown in Figure A6, the prototype for industrial development is Industrial Park (ITE 130) with an average of 864 square feet per employee. Commercial development uses Shopping Center (ITE 820) with 471 square feet per employee. Office & other services uses General Office (ITE 710) with an average of 307 square feet per employee. Finally, institutional uses Government Office (ITE 730) with an average of 330 square feet per employee.

Figure A6: Institute of Transportation Engineers, Employee and Building Area Ratios

ITE Code	Land Use Group	Demand Unit	Avg Wkdy Trip Ends Per Demand Unit ¹	Avg Wkdy Trip Ends Per Employee ¹	Employees Per Demand Unit	Square Feet Per Employee
110	Light Industrial	1,000 Sq Ft	4.87	3.10	1.57	637
130	Industrial Park	1,000 Sq Ft	3.37	2.91	1.16	864
140	Manufacturing	1,000 Sq Ft	4.75	2.51	1.89	528
150	Warehousing	1,000 Sq Ft	1.71	5.05	0.34	2,953
254	Assisted Living	bed	2.60	4.24	0.61	na
310	Hotel	room	7.99	14.34	0.56	na
565	Day Care	student	4.09	21.38	0.19	na
610	Hospital	1,000 Sq Ft	10.77	3.77	2.86	350
620	Nursing Home	bed	3.06	3.31	0.92	na
710	General Office (avg size)	1,000 Sq Ft	10.84	3.33	3.26	307
720	Medical-Dental Office	1,000 Sq Ft	36.00	8.71	4.13	242
730	Government Office	1,000 Sq Ft	22.59	7.45	3.03	330
750	Office Park	1,000 Sq Ft	11.07	3.54	3.13	320
820	Shopping Center (avg size)	1,000 Sq Ft	37.01	17.42	2.12	471

1. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

NONRESIDENTIAL ESTIMATES

In order to estimate 2023 nonresidential floor area, employment data from Esri Business Analyst is first obtained which estimates there were 388 jobs in Severance in 2022. Applying the square feet per employee factors shown in Figure A6 to the 2022 employment estimates results in a 2022 floor area estimate of 158,428 square feet of existing nonresidential development.

TischlerBise uses U.S. Census OnTheMap data to develop a historical employment growth rate, and then applied this to the 2022 total employment estimate to develop a 2023 employment estimate. The percentage of those employees which are Industrial, Commercial, etc. in 2022 was applied to the 2023 total to get a breakdown of employment categories. Then the square feet per employee factors shown in Figure A6 were applied to these totals to derive 2023 estimated nonresidential floor area of 165,197.

Figure A7: Estimated Employment and Nonresidential Floor Area

Nonresidential Category	2023 Jobs ¹	Percent of Total Jobs	Square Feet per Job ²	2023 Estimated Floor Area ³	Jobs per 1,000 Sq. Ft. ²
Industrial ⁴	56	14%	864	48,621	1.16
Commercial ⁵	45	11%	471	21,104	2.12
Office & Other Service ⁶	204	51%	307	62,783	3.26
Institutional ⁷	99	24%	330	32,689	3.03
Total	405	100%		165,197	2.45

1. Tischler Bise Estimation.
2. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).
3. TischlerBise Calculation Based on U.S. Census OnTheMap Data.
4. Major sector is Construction.
5. Major sectors are Retail; Accommodation and Food Services.
6. Major sector is Professional, Scientific & Tech Services.
7. Major sectors are Public Administration; Educational Services.

NONRESIDENTIAL PROJECTIONS

To project employment growth, TischlerBise uses U.S. Census OnTheMap data to develop a historical growth rate. Employment was then converted to floor area using the square feet per employment factors shown in Figure A6. The 10-year projected increase includes approximately 86,000 additional square feet of nonresidential development and 210 additional jobs.

Figure A8: Nonresidential Development Projections

Severance, CO	2023 Base Year	2024 1	2025 2	2026 3	2027 4	2028 5	2033 10	10-Year Increase
Employment								
Industrial	56	59	61	64	67	69	86	29
Commercial	45	47	49	51	53	55	68	23
Office & Other Services	204	213	222	232	242	252	311	106
Institutional	99	103	108	112	117	122	151	51
Total	405	422	440	459	478	499	615	210
Nonresidential Sq Ft (x1,000)								
Industrial	49	51	53	55	57	60	74	25
Commercial	21	22	23	24	25	26	32	11
Office & Other Services	63	65	68	71	74	77	95	33
Institutional	33	34	36	37	39	40	50	17
Total	165	172	180	187	195	204	251	86

Trip Generation Rates

Severance will use average daily vehicle trips as the demand units for Transportation fees. This section discusses residential and nonresidential trip generation assumptions.

RESIDENTIAL TRIP GENERATION RATES

For residential development, TischlerBise uses trip generation rates published in [Trip Generation](#), Institute of Transportation Engineers, 11th Edition (2021). As shown in Figure A9, single-family units generate 9.43 average weekday vehicle trip ends per unit, and multifamily units generate 4.28 average weekday vehicle trip ends per unit.

Figure A9: Average Weekday Vehicle Trip Ends by Housing Type

Units in Structure	Trip Ends per Unit
Single Family Units	9.43
Multifamily Units	4.28

Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

NONRESIDENTIAL TRIP GENERATION RATES

For nonresidential development, TischlerBise uses trip generation rates published in Trip Generation, Institute of Transportation Engineers, 11th Edition (2021). The prototype for industrial development is Industrial Park (ITE 130) which generates 3.37 average weekday vehicle trip ends per 1,000 square feet of floor area. The prototype for commercial development is Shopping Center (ITE 820) which generates 37.01 average weekday vehicle trip ends per 1,000 square feet of floor area. For office & other services development, the proxy is General Office (ITE 710), and it generates 10.84 average weekday vehicle trip ends per 1,000 square feet of floor area. For institutional development, the proxy is Government Office (ITE 730), and it generates 22.59 average weekday vehicle trip ends per 1,000 square feet of floor area.

Figure A10: Average Weekday Vehicle Trip Ends by Land Use

ITE Code	Land Use Group	Demand Unit	Avg Wkdy Trip Ends Per Demand Unit ¹	Avg Wkdy Trip Ends Per Employee ¹	Employees Per Demand Unit	Square Feet Per Employee
130	Industrial Park	1,000 Sq Ft	3.37	2.91	1.16	864
710	General Office (avg size)	1,000 Sq Ft	10.84	3.33	3.26	307
730	Government Office	1,000 Sq Ft	22.59	7.45	3.03	330
820	Shopping Center (avg size)	1,000 Sq Ft	37.01	17.42	2.12	471

1. Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

Development Projections

Provided below are summaries of development projections used in the Development Impact Fee Study. Development projections are used to illustrate a possible future pace of demand for service units and cash flows resulting from revenues and expenditures associated with those demands.

Figure A11: Development Projections Summary

Severance, Colorado	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10-Year
	Base Year	1	2	3	4	5	6	7	8	9	10	Increase
Population	11,111	11,488	11,865	12,241	13,559	14,876	16,193	17,513	18,833	20,154	21,471	10,360
Housing Units												
Single Family	3,646	3,773	3,901	4,028	4,473	4,918	5,363	5,809	6,255	6,701	7,146	3,500
Multifamily	0	0	0	0	0	0	0	0	0	0	0	0
Total Housing Units	3,646	3,773	3,901	4,028	4,473	4,918	5,363	5,809	6,255	6,701	7,146	3,500
Employment												
Industrial	56	59	61	64	67	69	72	75	79	82	86	29
Commercial	45	47	49	51	53	55	58	60	63	65	68	23
Office & Other Service	204	213	222	232	242	252	263	274	286	298	311	106
Institutional	99	103	108	112	117	122	127	133	138	144	151	51
Total Employment	405	422	440	459	478	499	520	542	565	590	615	210
Nonres. Floor Area (x1,000)												
Industrial	49	51	53	55	57	60	62	65	68	71	74	25
Commercial	21	22	23	24	25	26	27	28	29	31	32	11
Office & Other Service	63	65	68	71	74	77	81	84	88	91	95	33
Institutional	33	34	36	37	39	40	42	44	46	48	50	17
Total Nonres. Floor Area	165	172	180	187	195	204	212	221	231	241	251	86

APPENDIX B: LAND USE DEFINITIONS

Residential Development

As discussed below, residential development categories are based on data from the U.S. Census Bureau, American Community Survey. Severance will collect development impact fees from all new residential units. One-time development impact fees are determined by site capacity (i.e., number of residential units).

Single-Family:

1. Single-family detached is a one-unit structure detached from any other house, that is, with open space on all four sides. Such structures are considered detached even if they have an adjoining shed or garage. A one-family house that contains a business is considered detached as long as the building has open space on all four sides.
2. Single-family attached (townhouse) is a one-unit structure that has one or more walls extending from ground to roof separating it from adjoining structures. In row houses (sometimes called townhouses), double houses, or houses attached to nonresidential structures, each house is a separate, attached structure if the dividing or common wall goes from ground to roof.

Multi-Family:

1. 2+ units (duplexes and apartments) are units in structures containing two or more housing units, further categorized as units in structures with “2, 3 or 4, 5 to 9, 10 to 19, 20 to 49, and 50 or more apartments.”
2. Boat, RV, Van, Etc. includes any living quarters occupied as a housing unit that does not fit the other categories (e.g., houseboats, railroad cars, campers, and vans). Recreational vehicles, boats, vans, railroad cars, and the like are included only if they are occupied as a current place of residence.

Nonresidential Development

The proposed general nonresidential development categories (defined below) can be used for all new construction within Severance. Nonresidential development categories represent general groups of land uses that share similar average weekday vehicle trip generation rates and employment densities (i.e., jobs per thousand square feet of floor area).

Commercial: Establishments primarily selling merchandise, eating/drinking places, and entertainment uses. By way of example, *Commercial* includes shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, movie theaters, and hotels.

Industrial: Establishments primarily engaged in the production, transportation, or storage of goods. By way of example, *Industrial* includes manufacturing plants, distribution warehouses, trucking companies, utility substations, power generation facilities, and telecommunications buildings.

Institutional: Public and quasi-public buildings providing educational, social assistance, or religious services. By way of example, *Institutional* includes schools, universities, churches, daycare facilities, hospitals, government buildings, nursing homes, and assisted living facilities.

Office/Other Services: Establishments providing management, administrative, professional, or business services. By way of example, *Office/Other Services* includes banks, business offices, medical offices, and veterinarian clinics.

TOWN OF SEVERANCE, COLORADO
NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN THAT THE Town Council of the Town of Severance will hold a Public Hearing commencing at 6:00 pm, Tuesday, January 23, 2024 at the Town of Severance, Town Hall, located at 3 S Timber Ridge Pkwy, Severance CO 80550.

*The purpose of the Public Hearing is to consider the adoption of **Ordinance 2024-01**: An Ordinance of the Town Council of the Town of Severance, Colorado, Enacting a New Article 4 of Chapter 4 of the Severance Municipal Code pertaining to Development Impact Fees, and Repealing Certain Sections in Appendix A of the Severance Municipal Code*

Any person may appear at the Public Hearing and be heard regarding the matters under consideration.

A draft of the above-referenced ordinance is available for inspection online at <https://www.townofseverance.org/home/pages/minutes-agendas 01.23.24> Town Council Agenda.

Town of Severance
3 S Timber Ridge Pkwy
Severance, CO 80550
970.686.1218

Leah Vanarsdall, Town Clerk



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 174 - Resolution 2024-07R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Cobb Lake Regional Water Treatment Authority Creation Agreement by and among the Towns of Severance, Eaton, Windsor, and the Fort Collins-Loveland Water District, and Authorizing the Creation of such Authority	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA. ICMA-CM
ACTION REQUESTED		
Town Management asks that the Town Council discuss and take action on Resolution 2024-07R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Cobb Lake Regional Water Treatment Authority Creation Agreement by and among the Towns of Severance, Eaton, Windsor, and the Fort Collins-Loveland Water District, and Authorizing the Creation of such Authority.		<u>Resolution</u> <u>Attorney Approved</u> <u>Action Requested</u>
BRIEF SUMMARY		
The "Cobb Lake Regional Water Treatment Authority Creation Agreement" between the Town of Eaton, the Town of Severance, the Town of Windsor, and the Fort Collins-Loveland Water District, pertains to the creation of a water authority as authorized by Colorado law. The Town of Severance desires to achieve the public benefits associated with the creation of the Authority to provide for water treatment jointly with the Parties and to enter into the Cobb Lake Regional Water Treatment Authority Creation Agreement.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
Town Management recommends that the Town Council take action and approve Resolution 2024-07R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Cobb Lake Regional Water Treatment Authority Creation Agreement by and among the Towns of Severance, Eaton, Windsor, and the Fort Collins-Loveland Water District, and Authorizing the Creation of such Authority.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: 1. Resolution 2024-07R- Approving CLRWTA Creation Agreement 2. CLRWTA Creation Agreement - FINAL		

**A TOWN OF SEVERANCE
RESOLUTION NO. 2024-07R**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE,
COLORADO, APPROVING THE COBB LAKE REGIONAL WATER TREATMENT
AUTHORITY CREATION AGREEMENT BY AND AMONG THE TOWNS OF
SEVERANCE, EATON, AND WINDSOR, AND THE FORT COLLINS-LOVELAND
WATER DISTRICT, AND AUTHORIZING THE CREATION OF SUCH AUTHORITY**

WHEREAS, Article XIV, Section 18(2)(a) of the Constitution of the State of Colorado, Part 2, Article 1, Title 29, C.R.S., and Section 31-35-402, C.R.S., encourage and authorize intergovernmental agreements for the joint and cooperative provision of public services; and

WHEREAS, Section 9.01 of the Town of Severance Home Rule Charter (1) authorizes the Town of Severance to exercise all municipal authority and functions under Colorado law with regard to utilities, including water, and (2) provides that the Town shall have authority, within or without the territorial limits of the Town, to construct, condemn, purchase, acquire, lease, and operate public works, utilities and assets, equipment, and everything in relation to or in connection therewith, in whole or in part, for the use of the Town, its inhabitants, and those it serves; and

WHEREAS, the Town of Severance, the Town of Eaton, the Town of Windsor, and the Fort Collins-Loveland Water District (collectively, the “Parties”) are each authorized to supply, and are supplying, water to their respective customers as permitted by statute for domestic and other public and private purposes; and

WHEREAS, the Parties each own or expect to own allotment rights in the Northern Integrated Supply Project (“NISP”) and own other water rights that would benefit from shared infrastructure; and

WHEREAS, the Parties have been working cooperatively to develop infrastructure for the treatment and delivery of NISP water as well as other sources of water to their customers through a shared infrastructure project; and

WHEREAS, Section 29-1-204.2, C.R.S., authorizes the Parties to establish, by contract, a separate governmental entity, to be known as the Cobb Lake Regional Water Treatment Authority (the “Authority”), to be used by the Parties to effect the development of water resources, systems, or facilities in whole or in part for the benefit of the inhabitants of the Parties or others, and that such Authority shall be a political subdivision and a public corporation of the State of Colorado, separate from the Parties to the contract and that it shall have the duties, privileges, immunities, rights, liabilities, and disabilities of a public body politic and corporate; and

WHEREAS, the Town Council of the Town of Severance, individually and collectively with the other Parties, finds and declares that: (i) water is essential to the economy of the State of Colorado, Counties of Larimer and Weld, and the Parties; and (ii) the availability of treated water for municipal purposes will have a positive impact on the economic development of as well as the growth needs in the region; and

WHEREAS, based upon the foregoing, the Town Council of the Town of Severance desires to achieve the public benefits associated with the creation of the Authority to provide for water treatment jointly with the Parties and to enter into the Cobb Lake Regional Water Treatment Authority Creation Agreement (“Creation Agreement”), in substantially the same form as the copy attached to this resolution, to effectuate the same; and

WHEREAS, upon creation of the Authority, the Parties anticipate and intend that the Authority shall interact, conduct business, and contract with the Parties’ water enterprises, respectively the Town of Eaton, Colorado, Water Enterprise, the Town of Severance, Colorado, Water Utility Enterprise, the Town of Windsor, Colorado, Water Utility Enterprise, and the Fort Collins-Loveland Water District, Water Activity Enterprise; and

WHEREAS, the Parties jointly own real property consisting of approximately 144 acres located in Weld County, Colorado (the “Property”), as more particularly described in **Exhibit A** attached to and incorporated into the Creation Agreement, and the Parties desire to convey the Property to the Authority for the purpose of constructing, operating, and maintaining a water treatment facility to treat and deliver NISP and other sources of water to each of the Parties; and

WHEREAS, following the creation of the Authority and a written request of the Authority’s Board of Directors as provided in Section II.D. of the Creation Agreement, the Town Council of the Town of Severance intends to convey Town’s ownership interest in the Property to the Authority by separate ordinance as required in Section 12.01 of the Town of Severance Home Rule Charter; and

WHEREAS, the Town of Council of the Town of Severance further finds and determines that the creation of the Authority jointly with the other Parties will serve a public purpose and will promote the safety, security, and general welfare of the inhabitants of Town of Severance.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, AS FOLLOWS:

Section 1. The foregoing recitals are hereby adopted as findings of the Town Council in support of the approval of this resolution.

Section 2. The “Cobb Lake Regional Water Treatment Authority Creation Agreement” between the Town of Eaton, the Town of Severance, the Town of Windsor, and the Fort Collins-Loveland Water District, pertaining to the creation of a water authority as authorized by Colorado law and to carry out the purposes and functions set forth in such agreement, is approved in substantially the same form as the copy attached hereto and made a part of this resolution.

Section 3. The Mayor is authorized to execute the agreement on behalf of the Town of Severance.

RESOLVED AND APPROVED this **23rd day of January, 2024.**

TOWN OF SEVERANCE, COLORADO

Matthew Fries, Mayor

ATTEST:

Leah Vanarsdall, Town Clerk

APPROVED AS TO FORM:

Hayashi & Macsalka, LLC, Town Attorney

COBB LAKE REGIONAL WATER TREATMENT AUTHORITY CREATION AGREEMENT

THIS COBB LAKE REGIONAL WATER TREATMENT AUTHORITY CREATION AGREEMENT (“Agreement”) is made and entered into by and among the **TOWN OF EATON**, a statutory town and political subdivision of the County of Weld, State of Colorado, the **TOWN OF SEVERANCE**, a home rule municipality and political subdivision of the County of Weld, State of Colorado, the **TOWN OF WINDSOR**, a home rule municipality and political subdivision of the Counties of Larimer and Weld, State of Colorado, and the **FORT COLLINS-LOVELAND WATER DISTRICT**, a quasi-municipal corporation and political subdivision of the Counties of Larimer and Weld, State of Colorado (individually, “Party” and, collectively, the “Parties”).

RECITALS

A. The Parties are authorized to supply, and are supplying, water to their respective customers as permitted by statute for domestic and other public and private purposes.

B. The Parties own or expect to own allotment rights in the Northern Integrated Supply Project (“NISP”) and own other water rights that would benefit from shared infrastructure.

C. The Parties have been working cooperatively to develop infrastructure for the treatment and delivery of NISP water as well as other sources of water to their customers through a shared infrastructure project.

D. The Parties jointly own real property consisting of approximately 144 acres located in Weld County, Colorado, as more particularly described in **Exhibit A** attached hereto and incorporated herein by reference (“Property”), and desire to convey the Property to a water treatment authority, as described herein, for the purpose of constructing, operating, and maintaining a water treatment facility to treat and deliver NISP and other sources of water to each of the Parties.

E. Article XIV, Section 18(2)(a) of the Constitution of the State of Colorado, Part 2, Article 1, Title 29, C.R.S., and Section 31-35-402, C.R.S., encourage and authorize intergovernmental agreements for the joint and cooperative provision of public services.

F. Section 29-1-204.2, C.R.S., authorizes the Parties to establish, by contract, a separate governmental entity, to be known as a water authority, to be used by the Parties to effect the development of water resources, systems, or facilities in whole or in part for the benefit of the inhabitants of the Parties or others.

G. Section 29-1-204.2(4) and (5), C.R.S., provide that a water authority shall be a political subdivision and a public corporation of the State of Colorado, separate from the parties to the contract and that it shall have the duties, privileges, immunities, rights, liabilities, and disabilities of a public body politic and corporate.

H. Section 29-1-204.2(6), C.R.S., provides that parties establishing a water authority may provide in the contract for payment to the separate governmental entity of funds from proprietary revenues for services rendered by the entity, from proprietary revenues or other public funds as contributions to defray the cost of any purpose set forth in the agreement, and from proprietary revenues or other public funds as advances for any purpose subject to repayment by the entity.

I. The Parties, individually and collectively, find and declare that: (i) water is essential to the economy of the State of Colorado, Counties of Larimer and Weld, and the Parties; and (ii) the availability of treated water for municipal purposes will have a positive impact on the economic development of as well as the growth needs in the region.

J. Based upon the foregoing, the Parties desire to achieve the public benefits associated with the creation of a water authority, to jointly provide for water treatment and to enter into this Agreement to effectuate the same.

K. Upon creation of the water authority, the Parties anticipate and intend that the water authority shall interact, conduct business and contract with such Parties' water enterprises, respectively the Town of Eaton, Colorado, Water Enterprise, the Town of Severance, Colorado, Water Utility Enterprise, the Town of Windsor, Colorado, Water Utility Enterprise, and the Fort Collins-Loveland Water District, Water Activity Enterprise, which are all government-owned businesses within the meaning of Article X, § 20(2)(d) of the Colorado Constitution, organized pursuant to C.R.S. 37-45.1-101 *et seq.* As applicable given the context, the term "Party" as used herein shall mean and include the water enterprises.

AGREEMENT

NOW, THEREFORE, incorporating the Recitals herein, and for good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the Parties hereby agree as follows:

I. Definitions. As used in this Agreement, the following terms shall have the following meanings:

A. Authority. Shall mean the Cobb Lake Regional Water Treatment Authority created by this Agreement.

B. Authority Obligations. Shall mean revenue bonds, notes or other financial obligations issued by the Authority payable from its Net Revenues or from any other available funds of the Authority.

C. Board of Directors. Shall mean the Board of Directors of the Authority.

D. CDPHE. Shall mean the Colorado Department of Public Health and Environment.

E. CGIA. Shall mean the Colorado Governmental Immunity Act, § 24-10-101 *et seq.*, C.R.S., as from time to time amended.

F. District. Shall mean the Fort Collins-Loveland Water District, Water Activity Enterprise.

G. Debt Service Component. Shall mean that portion of rates and charges paid to the Authority by the Parties for Treated Water necessary for payment of Authority Obligations. Revenues associated with the Debt Service Component are a portion of the Net Revenues. Any Debt Service Component shall not be an operation and maintenance expense of the Parties and such Debt Service Component shall be paid from the Net Revenues of the Parties.

H. Director. Shall mean a member of the Board of Directors, whether an Entity Director or At-Large Director, as defined in Section IV.A.1.

I. Funding Obligations. Shall mean, with respect to Treatment Capacity Share that is transferred by a Party to one or more other Parties, the transferring Party's pro rata share of: (1) all costs and expenses of constructing and completing Treatment Facility Capital Improvements; (2) all Operation and Maintenance Expenses and any amounts required to be deposited into the Operation and Maintenance Fund and such other reserves as the Board may determine are required; (3) any fee, assessment or rate established by the Board to repay Authority Obligations; and (4) to the extent distinct, the Debt Service Component or the Authority Obligations. Funding Obligations may also consist of any fees or other financial obligations agreed upon between the transferring Party and the acquiring Party.

J. Gross Revenues. Shall mean all fees (including, but not limited to, user fees and plant investment fees), charges, and revenues directly or indirectly derived by the Authority for the services furnished by, or use of, the Treatment Facility, or any part thereof, or from the sale or provision of Treated Water and all other legal sources of revenue; provided however, that there shall be excluded from Gross Revenues: (i) moneys borrowed and used for providing Treatment Facility Capital Improvements; (ii) any money and securities, and investment income therefrom, in any refunding fund, escrow account, or similar account pledged to the payment of any bonds or other obligations for the purpose of defeasing the same; (iii) any moneys received as grants or appropriations from the United States, the State of Colorado, or other sources, the use of which is limited or restricted by the grantor or donor to the provision of Treatment Facility Capital Improvements or for other purposes resulting in the general unavailability thereof, except to the extent any such moneys shall be received as payments for the use of the Treatment Facility, services rendered thereby, the availability of any such service, or the disposal of any commodities therefrom; and (iv) any revenue received from the Parties which constitutes the Debt Service Component.

K. Master Meter. Shall be the location where the Authority delivers Treated Water for delivery and distribution to each Party's System. Each Party will have a separate Master Meter. The Master Meters may be located on or off the Property.

L. Net Revenues. Shall mean the Gross Revenues remaining after the payment of the Operation and Maintenance Expenses.

M. Operation and Maintenance Expenses. Shall mean all reasonable and necessary expenses of the Authority, paid or accrued, for operating, maintaining, and repairing the

Treatment Facility, including, without limitation, legal and overhead expenses of the Authority related to the administration of the Treatment Facility and any Treatment Facility Improvements; provided however, that there shall be excluded from Operation and Maintenance Expenses any allowance or transfers for depreciation, payments in lieu of taxes or franchise fees, legal liabilities not based on contract, expenses incurred in connection with Treatment Facility Capital Improvements, and charges for accumulation of reserves.

N. Operation and Maintenance Component. Shall mean that portion of rates and charges paid to the Authority by the Parties for Treated Water necessary for payment of Operation and Maintenance Expenses. Revenues associated with the Operation and Maintenance Component are a portion of the Gross Revenues.

O. Service Contract. Shall mean a separate contract between the Authority and each Party's respective water activity or utility enterprise, authorized by Section 29-1-203, C.R.S., addressing, among other matters, the terms and extent of the service provided by the Authority to such Party, the Treatment Capacity Share of such Party and the obligations of such Party for delivery of water supplies.

P. System. Shall mean the water transmission and distribution lines (except for the portion of such lines located between the water treatment plant and the Master Meters), improvements, facilities, and delivery infrastructure of each Party. The System does not include the Treatment Facility or Treatment Facility Improvements.

Q. TABOR. Shall mean Article X Section 20 of the Colorado Constitution.

R. Treated Water. Shall mean the potable water treated by the Treatment Facility or otherwise supplied by the Authority and intended primarily for domestic consumption.

S. Treatment Capacity. Shall mean the maximum flow rate of water that may be treated and delivered by the Treatment Facility, as designed, during a twenty-four (24) hour period of time during the usual and ordinary operation thereof, usually expressed in terms of millions of gallons of flow per day, as set forth in a permit issued by CDPHE, as the same may be amended or modified from time to time. Treatment Capacity may vary, from time to time, for various reasons including, but not limited to, changes in state or federal law, maintenance and repair of water delivery and treatment facilities, expansions to the Treatment Facility, poor raw water quality, operational changes or force majeure events.

T. Treatment Capacity Share. Shall mean the right to receipt and use of a pro rata quantity or share of the Treatment Capacity in the Treatment Facility, as may be modified from time to time, and granted by the Authority and allocated to a Party under a Service Contract.

U. Treatment Facility. Shall mean the water treatment plant to be constructed on the Property to effectuate the delivery of Treated Water to the Parties at the Master Meters, as may be expanded from time to time, together with the real property, easements, waterworks, laterals, water reservoirs, water storage tanks and pump stations, water transmission or distribution lines located between the water treatment plant and the Master Meters, the Master Meters, improvements and other facilities, assets and property available for integration into the Treatment

Facility, which will be used by the Authority to provide Water Treatment Services and deliver Treated Water to the Master Meters for delivery to each Party's System.

V. Treatment Facility Capital Improvements. Shall mean the Treatment Facility, future expansions of the Treatment Facility that increase Treatment Capacity, acquisition of easements, installation of water lines and other underground improvements, equipment and materials (other than ordinary repairs and replacements), and Treatment Facility Improvements, which are incorporated into the Treatment Facility.

W. Treatment Facility Improvements. Shall mean the installation, repair, replacement, rehabilitation, improvement or enhancement of the Treatment Facility or any part thereof.

X. Water Activity or Water Activities. Shall have the meaning set forth in Section 37-45.1-102(3), C.R.S.

Y. Water Treatment Services. Shall mean the services provided by the Authority, as set forth in Section II.C. of this Agreement.

II. Creation of the Authority. The Parties hereby create a separate legal entity known as the Cobb Lake Regional Water Treatment Authority.

A. Nature of the Authority. The Authority is a separate governmental entity, political subdivision and a public corporation of the state, separate from the Parties, established pursuant to Section 29-1-204.2(4), C.R.S. The Authority shall have the duties, privileges, immunities, rights, liabilities, and disabilities of a public body politic and corporate. In carrying out its purposes, the Authority shall observe and comply with statutes and laws applicable to the Parties, including but not limited to Parts 1, 5, and 6 of Article 1, Title 29, C.R.S., regarding budget preparation, accounting, and auditing; Part 4 of Article 6, and Parts 2 and 3 of Article 72 as applicable to the Authority; and Article 10 of Title 24, C.R.S., regarding open meetings, open records, criminal justice records, and governmental immunity. The parties intend that the Authority not be considered a "district" subject to TABOR.

B. Principal Place of Business. The principal place of business of the Authority shall be 301 Walnut Street, Windsor, Colorado 80550, unless otherwise designated by the Board of Directors.

C. Authority Purposes and Services. The purpose of the Authority is to provide Water Treatment Services consisting of providing Treated Water to the Parties to be delivered at the Master Meters, or by exchange or other transmission agreement, including agreements with one or more of the Parties or third parties, if any, and with other suppliers and distributors of Treated Water, utilizing all powers associated enumerated in Section 29-1-204.2, C.R.S., necessary to provide such Treated Water.

D. Conveyance of Property to Authority. Within thirty (30) days of a written request by the Board of Directors, the Parties shall execute a quitclaim deed conveying title to the Property to the Authority.

III. Powers of Authority. To enable the Authority to carry out its functions and provide the services described hereinabove, the Authority shall have the following powers in addition to those powers provided in Section 29-1-204.2, C.R.S., as amended:

A. Supply Treated Water. To operate, maintain, and manage the Treatment Facility and provide Treated Water from the Treatment Facility and other sources to the Parties as provided herein.

B. Treatment Facilities. To acquire, construct, expand, manage, maintain, and/or operate water treatment facilities, works or improvements, and/or any interest therein for purposes of providing Treated Water to the Parties.

C. Property. To acquire, hold, lease, sell, or otherwise dispose of any real or personal property (except water rights) utilized for the purpose of water treatment. Notwithstanding the foregoing, the Authority may not sell, lease or dispose of the Treatment Facility without unanimous written consent of the Parties, unless such sale or disposition is for components of the Treatment Facility that are no longer needed to provide Treated Water to the Parties because of the improvement, expansion, or upgrade of the Treatment Facility.

D. Sue. To sue and be sued in its own name.

E. Seal. To have and use a corporate seal.

F. Adopt Bylaws, Rules and Regulations. To adopt and amend, by resolution, and enforce bylaws and rules and regulations respecting the exercise of its powers and the carrying out of its purpose.

G. Essential Powers. To exercise any other powers which are essential to the provision of Treated Water by the Authority to the Parties.

H. Employees, Agents and Contractors. To employ employees, engage agents and contractors and do and perform any acts and things authorized by Section 29-1-204.2, C.R.S., under, through, or by means of employees, agents, or contractors.

I. Site Rehabilitation. To provide for the rehabilitation of any surfaces adversely affected by the construction of water pipelines, facilities, or systems through the rehabilitation of plant cover, soil stability, and other measures appropriate to the subsequent beneficial use of such lands.

J. Indemnification. To justly indemnify property owners or others affected for any losses or damages incurred, including reasonable attorney fees, or that may subsequently be caused by or which result from actions of the Authority.

K. Exercise Parties' Powers to Provide Treated Water. To exercise any power lawfully authorized to each of the Parties for the provision of Treated Water by the Authority to the Parties, except as otherwise limited by this Agreement.

L. Receive Contributions. To receive contributions, gifts, bequests or other grants of cash, equipment or services for the Authority, the Parties or other entities, individuals, or political subdivisions.

M. Cooperate. To own, operate, and maintain real and personal property, including but not limited to facilities in common with others, and to conduct joint, partnership, or cooperative operations with others, excepting water rights.

N. Contracts. To enter into, make, and perform contracts of every kind, as authorized by law with other local governmental entities, the State of Colorado or any political subdivision thereof, the United States, or any political subdivision thereof, and any individual, firm, association, partnership, corporation or any other organization of any kind.

O. Funding Mechanisms. To develop funding mechanisms that provide for meeting the costs of constructing projects and other financial obligations related to the Treatment Facility, Treatment Facility Capital Improvements, or Treatment Facility Improvements, and to allow for individual Parties to determine how they meet their portion of those obligations, including participation in common funding.

IV. Governance.

A. Board of Directors. The governing body of the Authority shall be the Board of Directors, in which all administrative and legislative power of the Authority is vested.

1. Composition. The Board of Directors shall be comprised of one Director from each of the Parties (“Entity Directors”) except as provided in subsection b. below.

a. Entity Directors. The Entity Directors shall be the chief administrative officer of each Party or such person’s designee. Until additional parties are added, if at all, the Entity Directors shall be: (i) the Town Administrator, or such person’s designee, for the Town of Eaton, (ii) the Town Manager, or such person’s designee, for the Town of Severance, (iii) the Town Manager, or such person’s designee, for the Town of Windsor; and (iv) the General Manager, or such person’s designee, for the Fort Collins-Loveland Water District.

b. At-Large Director. When the number of Parties to this Agreement constitutes an even number, to ensure that the Board of Directors is comprised of an odd number of persons, one Party, on an annual rotating basis, shall designate an additional Director, to be known as the “At-Large Director.” Unless otherwise provided in the bylaws, the At-Large Director shall be an employee of any of the Parties. The term of the At-Large Director shall be for one (1) year, from January 1 of a given year to December 31 of such year, unless re-appointed by the next rotating Party, except that the first At-Large Director shall serve during the calendar year in which the Authority is created until the end of the following calendar year. The rotation schedule for selecting the At-Large Director shall be as follows:

Year one: Town of Severance

Year two: Town of Windsor

Year three: Fort Collins-Loveland Water District

Year four: Town of Eaton

The rotation schedule shall remain in the same order after year four.

Notwithstanding any other provision contained herein, any Party that has a zero percent (0%) Treatment Capacity Share shall not have the right to appoint an At-Large Director. If such Party's Treatment Capacity Share is modified to be greater than zero percent (0%), or if additional parties are added to this Agreement and their Treatment Capacity Share is greater than zero percent (0%), such Parties shall be included on the rotation schedule in the order in which they are added.

Each Party shall designate such Party's selection of an At-Large Director on or before December 1 of a given year for the following calendar year. If a Party does not designate an At-Large Director by such date, the then-existing At-Large Director shall be deemed appointed for an additional annual term and the Party to have made the appointment shall forfeit its right of selection for that particular year.

The At-Large Director may be removed by the appointing Party at any time during such person's term. The At-Large Director may also be removed, for good cause, during such person's term by the affirmative vote of the majority of all the Directors. The definition of "good cause" for removal shall be set forth in the bylaws. In case of removal, the Party who appointed the removed At-Large Director shall appoint a new At-Large Director to fill the position for the remainder of the term.

2. Decisions. Decisions of the Board of Directors shall be made at regular or special meetings, called upon notice, at which a quorum is present. Each Director shall be entitled to cast one vote on any matter that comes before the Board of Directors. Except as otherwise expressly provided herein or required by law, decisions of the Board of Directors shall be made by a majority of the Directors in attendance at the regular or special meeting.

3. Vacancies. Vacancies shall be filled by the governing body of each Party, as otherwise provided herein.

B. Meetings.

1. Regular Meetings. Regular meetings of the Board of Directors shall be set and revised, from time to time, by the Board of Directors, and shall be conducted not less than quarterly at the principal place of business of the Authority.

2. Special Meetings. Special meetings of the Board of Directors may be called and noticed as set forth in the bylaws.

3. Meeting Quorums. A quorum for the conduct of business at meetings of the Board of Directors shall require the presence of a majority of the Directors then in-office. Directors may attend meetings by telephone, video conference, or other electronic means, so long as he or she is able to reasonably hear any comments from the audience and comments and discussion among other Directors and staff and is able to participate in the discussion.

4. Meeting Public. All meetings of the Board of Directors, other than executive sessions and social gatherings, shall be open to the public.

C. Duties of the Board of Directors. The duties of the Board of Directors shall be:

1. Governance. To govern the business and affairs of the Authority.

2. Powers. To exercise all powers of the Authority.

3. Policy. To set policy related to planning and future direction and expansion of the Authority.

4. Funds. To invest the funds of the Authority.

5. Finances. To govern the financial transactions of the Authority, including the receipt, custody, and disbursement of its funds, securities, and other assets.

6. Records. To keep records of the Authority's proceedings.

7. Bylaws. To adopt such bylaws as appropriate for the conduct of its business not in conflict herewith.

8. Statutory Compliance. To observe and comply with statutes and laws applicable to the Parties, including but not limited to Parts 1, 5, and 6 of Article 1, Title 29, C.R.S., regarding budget preparation, accounting, and auditing; Part 4 of Article 6, and Parts 2 and 3 of Article 72 as applicable to the Authority; and Article 10 of Title 24, C.R.S., regarding open meetings, open records, criminal justice records, and governmental immunity.

9. Authority Manager. To hire, supervise, and if warranted, discipline and terminate an Authority Manager, who may be designated by an alternate title, and who shall serve at the pleasure of the Board of Directors and oversee and manage all business and affairs of the Authority pursuant to the terms of this Agreement and the bylaws. The Authority Manager shall have such powers and responsibilities to manage the business and affairs of the Authority, as may be expressly delegated by the Board of Directors, including all aspects of hiring, managing, supervising, compensating, and terminating Authority employees, entering into contracts and expending funds. The Board of Directors may engage a consultant to perform the duties of the Authority Manager, if desired.

10. Attorney. To appoint or contract with an attorney for legal services. The attorney shall serve at the pleasure of the Board of Directors.

11. Auditor. To contract with an auditor for auditing services as needed. The auditor shall serve at the pleasure of the Directors.

D. Officers. The officers of the Authority shall be a Chair, Vice-Chair and Secretary, and such other officers and assistant officers as may be authorized by the Board of Directors, from time to time, to perform such duties as may be approved by the Board of Directors.

The Chair and Vice-Chair shall be members of the Board of Directors. The Secretary of the Authority shall be the Authority Manager or his or her designee.

1. Appointments and Term of Office. The Directors shall elect the officers annually at the first meeting of each calendar year. Vacancies may be filled and new officers may be appointed at any meeting of the Board of Directors.

2. Removal. Any officer appointed by the Board of Directors may be removed by the Board of Directors, with cause, whenever, in the Board of Director's judgment, the best interests of the Authority will be served thereby.

3. Duties of Officers. In addition to duties designated by the Board of Directors, the duties of the officers shall include the following:

a. Chair. The Chair shall be a member of the Board of Directors and preside at all meetings of the Board of Directors and, except as otherwise delegated by the Board of Directors, shall execute all legal instruments of the Authority.

b. Vice-Chair. The Vice-Chair shall be a member of the Board of Directors and, in the absence of the Chair or in the event of the Chair's inability or refusal to act, shall perform the duties of the Chair and, when so acting, shall have all the powers of and be subject to all restrictions upon the Chair.

c. Secretary. The Secretary shall maintain the official records of the Authority, including this Agreement, bylaws, rules and regulations established by the Board of Directors, minutes of the meetings of the Board of Directors, and a register of the names and addresses of the Directors and officers. The Secretary shall issue notice of meetings and attest and affix the corporate seal to all documents of the Authority.

4. Bonds of Officers. Any officer, employee, or agent of the Authority charged with the responsibility for the custody of any of its funds or property shall give a bond in such sum and with such surety, if any, as the Board of Directors shall determine. The Board of Directors, at its discretion, may also require any other officer, agent or employee of the Authority to give a bond in such amount and with such surety as shall be determined. The cost of such bond shall be an expense of the Authority.

E. Execution of Contracts. Except as otherwise provided by law, the Board of Directors may authorize any Director, officer or employee to enter into any contract, or execute and deliver any instrument in the name and on behalf of the Authority.

F. Insurance. The Authority shall comply with all minimum insurance requirements of the Colorado Workers' Compensation Act. The Authority shall obtain and maintain general liability insurance coverage in amounts no less than the monetary limitations set forth in the CGIA, in addition to any other insurance policies deemed necessary by the Board of Directors.

G. Indemnification. Without waiving the protections, limitations, and requirements of the CGIA, and to the extent permitted by law:

1. Defense Costs. The Authority shall indemnify and defend each Director, officer, employee, agent and volunteer of the Authority, whether or not then in office, and such person's personal representatives, against any allegation, action, suit, or proceeding arising out of an act or omission of such person during the performance of such person's duties and within the scope of such person's appointment or employment, unless:

a. Outside Scope of Duties. It is determined by a court that the act or omission in question did not arise during the performance of such person's duties and within the scope of such person's appointment or employment, or that the act or omission of such person was willful and wanton (and if it is so determined, such person will be required to reimburse the Authority for its reasonable costs and reasonable attorney fees incurred in the defense of such person); or

b. Settlement without Consent. The person in question compromises or settles the claim without the consent of the Authority.

2. Settlement with Consent. The indemnification obligations set forth herein shall include costs and expenses reasonably paid, with the consent of the Authority, in settlement for the purpose of curtailing the cost of litigation.

3. Non-Exclusive Rights. The foregoing right of indemnification shall not be exclusive of other rights to which such person may be entitled as a matter of law or by agreement.

V. Financial Powers and Obligations.

A. Negotiable Instruments. All checks, drafts or other orders for payment of money shall be issued in the name of the Authority, and in such manner as, from time to time, shall be determined by the Board of Directors, except that all notes, bonds, or other evidence of indebtedness shall be issued by resolution of the Board of Directors.

B. Fix Fees, Rates and Charges. The Authority is authorized to fix, maintain, and revise fees, rates, and charges for the provision of Treated Water to the Parties as set forth in Section VI.E. of this Agreement.

C. Financial Obligations.

1. Debts and Obligations. The Authority is authorized to incur debts, liabilities, or obligations payable solely from the revenues derived from the provision of Treated Water or from any other available funds of the Authority.

2. Authority to Issue Bonds. The Authority is authorized to issue Authority Obligations. The terms, conditions, and details of said Authority Obligations, which may be issued in the form of bonds, notes, and other obligations, the procedures related thereto, and the refunding thereof shall be set forth in the resolution authorizing said bonds, notes, or other obligations and, as nearly as may be practicable, shall be substantially the same as those provided in Part 4 of Article 35 of Title 31, C.R.S., relating to water and sewer revenue bonds; except that the purposes for which the same may be issued shall not be so limited and except that said bonds,

notes, and other obligations may be sold at public or private sale. Bonds, notes, or other obligations issued under this subsection shall not constitute an indebtedness of the Authority or the Parties within the meaning of any constitutional or statutory limitations or other provision. Each bond, note, or other obligation issued under this subsection shall recite in substance that said bond, note, or other obligation, including the interest thereon, is payable solely from the Net Revenues and other available funds of the Authority pledged for the payment thereof and that said bond, note, or other obligation does not constitute a debt of the Authority or the Parties within the meaning of any constitutional or statutory limitation or provision. Notwithstanding anything in this section to the contrary, such bonds, notes, and other obligations may be issued to mature at such times not beyond forty years from their respective issue dates, shall bear interest at such rates, and shall be sold at, above, or below the principal amount thereof, all as shall be determined by the Board of Directors.

3. Contract with Holders. The resolution, trust indenture, or other security agreement, under which any bonds, notes, or other obligations are issued, shall constitute a contract with the holders thereof, and may contain such provisions as shall be determined by the Board of Directors to be appropriate and necessary in connection with the issuance thereof and provide security for the payment thereof, including, without limitation, any mortgage or other security interest in any revenues, funds, rights, or properties of the Authority. The bonds, notes, and other obligations of the Authority and the income therefrom shall be exempt from taxation by the state, except for inheritance, estate, and transfer taxes.

4. Financial Obligations Not Obligations of the Parties. The bonds, notes, and other obligations of the Authority shall not be the debts, liabilities, or obligations of the Parties, either individually or severally.

5. Taxes. In no event shall the Authority have the power to levy or assess any tax which is subject to TABOR or to direct the Parties to exercise their taxing powers on behalf of the Authority.

D. Deposits. All funds of the Authority shall be deposited to the credit of the Authority, pursuant to law, in such bank or banks or other financial institutions as the Board of Directors may select. The Authority shall maintain separate funds, as set forth below, into which all revenues shall be deposited. The Authority shall have the discretion to establish other funds in addition to the funds identified below, but shall at all times maintain the funds as set forth below.

1. Gross Revenues Fund. The Authority shall deposit all income and amounts received from the operation of its system into the “Gross Revenues Fund.”

2. Operation and Maintenance Fund. The Authority shall deposit, from time to time, into an “Operation and Maintenance Fund,” moneys from the Gross Revenues Fund in amounts sufficient to cover Operation and Maintenance Expenses of the Authority.

3. Debt Service Fund. After the Authority has deposited revenues from the Operation and Maintenance Component into the Operation and Maintenance Fund, it shall deposit the Debt Service Component into the “Debt Service Fund.”

4. Other Funds. After the Authority has deposited the Operation and Maintenance Component in the Operation and Maintenance Fund and the Debt Service Component in the Debt Service Fund, any remaining Net Revenues may be deposited in any other funds established by the Authority.

VI. Obligation to Serve the Parties. The Authority shall be obligated to meet the Parties' reasonable demands for delivering Treated Water to the Parties from supplies, including augmentation supplies, furnished to the Authority by the Parties at the location of the Treatment Facility, however, no Party shall be entitled to receive Treated Water from the Authority in excess of such Party's Treatment Capacity Share at the time of delivery, unless: (i) otherwise agreed by the Board of Directors on the condition that the delivery of additional Treated Water will not be detrimental to the other Parties' respective Treatment Capacity Share and no expansion or improvement to the Treatment Facility's Treatment Capacity is required; or (ii) the Party seeking additional Treated Water enters into an agreement with another Party to receive a portion of such Party's Treatment Capacity Share.

A. Design and Construction of Treatment Facility. The Treatment Facility may be constructed in multiple phases and may be expanded from time to time to meet the projected needs of each Party and effectuate the delivery of Treated Water to the Parties at the Master Meter(s). The design and construction plans for all applicable construction phases of the Treatment Facility shall be approved in advance by the Board of Directors.

B. Allocation of Treatment Capacity.

1. Generally. In each calendar year, the Board of Directors shall determine each Party's Treatment Capacity Share for the subsequent calendar year and provide each Party with written notice thereof. Each Party shall be entitled to a Treatment Capacity Share that the Authority and the Party agree the Authority will allot to the Party during the applicable construction phase of the Treatment Facility through a Service Contract.

2. Payment of Pro Rata Share Funding Obligation. A Party shall not be entitled to use its Treatment Capacity Share until such time as it has paid to the Authority or is credited by the Authority as having paid, in the manner and times set forth in the Service Contract, all charges, fees, and/or assessments imposed by the Authority.

3. Amendment. A Party's Treatment Capacity Share may be subject to amendment because additional capacity is available in the Treatment Facility without the Authority having to undertake an expansion to increase Treatment Capacity, through an expansion of the Treatment Facility, by agreement for the transfer of a Party's Treatment Capacity Share, or for any other reason approved by the Board of Directors on the condition that the modification applies equally on a proportional basis to all Parties' receiving Treated Water.

4. Delivery of Treated Water. Notwithstanding any other provision of this Agreement, the volume of Treated Water that the Authority is obligated to provide a Party shall not exceed the volume of raw water provided by such Party to the Authority for treatment. It is expressly agreed that such Party may not utilize the raw water inventory of any other Party without the prior written consent of such other Party.

C. Expansion, Improvement, or Additional Treated Water Supply. The Authority may desire or be obligated, in time, to expand or improve the Treatment Facility, or obtain additional Treated Water through contract with other treated water suppliers when reasonably necessary to: (i) meet a Party's Treatment Capacity Share allotment under a Service Contract; (ii) comply with applicable local, state and federal laws regarding water quality; (iii) as necessary to maintain appropriate levels of Treated Water service to the customers of each Party, taking into account the requirements of all Parties; or (iv) for other lawful reasons as may be set forth in the Service Contracts or determined to be appropriate by the Board of Directors. The Authority shall start planning for the design and construction of any expansion of the Treatment Facility at such time as the Authority is operating the Treatment Facility at 80% of Treatment Capacity. Any Party seeking a Treatment Capacity Share in a construction phase of the Treatment Facility shall be responsible for its pro rata share of the costs of such construction. Any expansion or improvement of the Treatment Facility shall comply with the permit issued by CDPHE for the Treatment Facility and may result in corresponding modifications of each Party's Treatment Capacity Share set forth in a Service Contract or amendment thereto.

D. Party Construction of Treatment Facility Capital Improvements. The Authority may contract with a Party to design and construct any phase of the Treatment Facility or portion of the Treatment Facility Capital Improvements on behalf of the Authority ("Constructing Party"). The Constructing Party shall be entitled to receive from the Authority reimbursement in an amount set forth in a separate contract between the Authority and such Party, which shall include, at a minimum, an amount equal to each participating Party's pro-rata share of the costs of Treatment Facility Capital Improvements; provided, however, that the Constructing Party may pay its pro-rata share of the costs of Treatment Facility Capital Improvements directly to the general contractor pursuant to a separate construction contract.

While the Authority and the Constructing Party may agree upon the terms of such separate contract at the time of execution, the Parties generally anticipate that:

1. The Constructing Party shall not own any portion of the Treatment Facility or, to the extent distinct, the Treatment Facility Capital Improvements at any time and, rather, shall construct the Treatment Facility Capital Improvements on behalf of the Authority; and

2. The Authority shall pay preconstruction costs to the Constructing Party prior to the Constructing Party's issuance of a notice of award of the construction contract to a contractor. The balance of the Authority's payment obligations shall be paid in equal installments commensurate with the progress payments made by the Constructing Party.

E. Establishment of Rates, Fees, and Charges. The Board of Directors shall establish rates, fees, and charges for delivery of Treated Water to the Parties to provide for all of the costs associated with owning, operating, maintaining and improving the Treatment Facility and providing reasonable contingency and reserve funds. Any charge for Treatment Facility Capital Improvements, including, but not limited to, any Debt Service Component within the fees and charges for Treated Water, shall be imposed only on, and in proportion to the benefit received by, the Party or Parties benefitting from the associated cost based on such Party's Treatment

Capacity Share. Any Party with a zero percent (0%) Treatment Capacity Share shall pay a charge established by the Board of Directors to offset reasonable fixed costs incurred by the Authority for maintenance of the Property and Treatment Facility. For the avoidance of doubt, the reasonable fixed costs shall be administrative in nature and not, among other potential costs, include flow-based or flow-related costs.

F. Delivery to the Treatment Facility. Except for development of transmission lines to deliver NISP water to the Treatment Facility, the Authority shall have no obligation to develop transmission or distribution systems to permit a Party to supply and deliver other sources of raw water to the Treatment Facility for treatment by the Authority.

G. Delivery from the Treatment Facility. The Authority shall deliver Treated Water to each Party's Master Meter. The Authority may own and operate transmission lines extending beyond the boundaries of the Property for the purpose of delivering Treated Water to the Master Meters. It will be the responsibility of each Party to provide transmission and distribution of Treated Water from such Party's Master Meter to such Party's System. The Authority shall have no obligation to develop transmission or distribution systems to supply Treated Water from the Parties' Master Meters to the Parties' respective Systems, nor to supply Treated Water to points other than at the Master Meters.

H. Limitation on Providing Treated Water to Other Entities. The Authority shall not be authorized to provide Water Treatment Services to any person or entity other than a Party. Notwithstanding, any person or entity wishing to receive Treated Water from the Authority may enter into an agreement or arrangements with any one of the Parties to receive all or a portion of such Party's Treatment Capacity Share, in which case the Authority shall have no direct relationship or obligation to such person or entity.

I. Master Planning. Each Party shall provide to the Authority annually, no later than March 1, its estimated peak demand for Treated Water for each of the subsequent ten (10) years. The Authority shall prepare and update, no less frequently than every three (3) years, a capital improvement and master plan to ensure the capability of the Authority to meet the Parties' reasonable demands for Treated Water to be delivered at the location of the Master Meters, including any reasonably necessary Treatment Facility Capital Improvements.

J. Water Quality. The Authority shall promulgate water quality standards for the intake of raw water and the delivery of Treated Water, except that the Authority shall be obligated to, at all times, accept the delivery of NISP water. The Authority shall ensure that all Treated Water delivered to the Parties meets all applicable local, state, and federal laws regarding water quality. Where applicable, the Authority may promulgate water quality standards, treatment standards, and discharge standards, which also may be set out in the Service Contracts.

K. Agreements for Supply and Transmission. The Authority may enter into agreements with other suppliers and distributors of raw water. To facilitate delivery of Treated Water, the Authority may enter into exchange, transmission, or supply agreements. The Authority shall honor any existing or future exchange, transmission, or supply agreements entered into by any of the Parties with other suppliers and distributors of raw water, so long as the role of the

Authority is limited to providing Treated Water for the benefit of a Party at the location of the Master Meters.

L. Transfer of Treatment Capacity Share. A Party may transfer all or a portion of its Treatment Capacity Share from time to time to one or more other Parties, with or without Funding Obligations, in accordance with this Section VI.L. Such transfers shall be memorialized in a separate written agreement executed by the transferring and acquiring Parties (a “Transfer Agreement”). For the avoidance of doubt, nothing contained herein shall prohibit a Party from re-acquiring Treatment Capacity Share that it previously transferred to another Party, subject to the terms and conditions of the Transfer Agreement.

1. Transfer With Funding Obligations. In the case of a transfer with Funding Obligations, the Party acquiring all or a portion of another Party’s Treatment Capacity Share assumes, and the transferring Party shall be relieved of, the transferring Party’s pro rata share of the Funding Obligations associated with the Treatment Capacity Share being transferred, except as may otherwise be set forth in the Transfer Agreement.

2. Transfer Without Funding Obligations. In the case of a transfer without Funding Obligations, the Party acquiring all or a portion of another Party’s Treatment Capacity Share does not assume, and the transferring Party shall remain liable for, the transferring Party’s pro rata share of the Funding Obligations, except as may otherwise be set forth in the Transfer Agreement. While not a requirement, the Parties anticipate that a transfer without Funding Obligations may occur with respect to short-term transfers and re-transfers of Treatment Capacity Share.

3. Notice to the Board of Directors. A Party shall not be required to obtain approval of the Board of Directors to transfer its Treatment Capacity Share to one or more other Parties. The Party shall, however, provide written notice and a copy of the Transfer Agreement to the Board of Directors within thirty (30) days following the transfer.

4. Invalid Transfers. Any transfer of Treatment Capacity Share in contravention of this Section VI.L. shall be void and of no force or effect, and a Party’s rights and obligations under this Agreement shall not be affected by such invalid transfer.

VII. Service Contracts and Additional Parties.

A. Service Contracts. Each Party shall enter into a Service Contract within two (2) years after the establishment of the Authority, unless such time period is extended by the Board of Directors. The Service Contracts may be amended from time to time.

B. Additional Parties to Agreement. Additional governmental or quasi-municipal entities may be added to this Agreement as a party with the unanimous written consent formally approved by the governing body of each Party. An entity added as a party shall enter into a Service Contract with the Authority to define the terms and extent of the service provided by the Authority to the new party and be subject to the terms and conditions required by the Authority. A new party may be assessed, in addition to other reasonable capacity-related fees required to allocate Treatment Capacity Share to such new party, a capital investment fee to cover

its pro rata share of (i) the costs of those capital assets, including but not limited to the cost of the construction of the Treatment Facility, previously purchased or paid by the Authority or provided by the Parties for joint use by all Parties, (ii) the costs to expand or provide additional facilities or infrastructure, as needed, to accommodate new or incremental Treatment Capacity; or (iii) the costs of planned future improvements to the Treatment Facility.

C. Consent of the Parties. Whenever consent of the Parties is required as provided herein, such consent shall not be unreasonably withheld, conditioned or delayed.

VIII. Term, Termination and Withdrawal.

A. Term. This Agreement shall become effective on the date when the Agreement is executed by all the Parties. The term of this Agreement shall be perpetual and shall extend until terminated as provided herein.

B. Termination. Subject to subsection D. below, this Agreement may be terminated, and the Authority thus dissolved, only by the unanimous consent of all Parties to the Agreement at the time of termination, by resolution of the governing body of the Parties, except that if there are only two (2) members of the Authority, notice of withdrawal provided by either Party shall effectuate a termination as of the end of the fiscal year. Upon termination of this Agreement, all assets and property of the Authority shall be liquidated and distributed to the terminating Parties based on their then-current Treatment Capacity Share. Disposal of the assets and property of the Authority shall be in consideration of fair market value, as determined by agreement of the Parties or, if an agreement cannot be reached, by appraisal by a qualified appraiser selected by the Authority. If there are only two Parties and termination is brought about by notice of withdrawal provided by either Party, in case of dispute regarding selection of an appraiser, the two Parties shall each select one appraiser and the two selected appraisers shall select a third appraiser. Valuation shall be determined by the average valuation of the three appraisers.

C. Withdrawal of Parties. A Party may withdraw from this Agreement as of the end of any fiscal year by providing written notice authorized by resolution of the governing body of such Party, provided to the Board of Directors and each Party no later than one hundred eighty (180) days prior to the end of the fiscal year.

1. A withdrawing Party with a Treatment Capacity Share greater than zero percent (0%) shall remain liable for any and all financial obligations incurred by such Party to or on behalf of the Authority, as of the effective date of the withdrawal. A Party that has transferred its Treatment Capacity Share to one or more other Parties with Funding Obligations shall not, upon withdrawal, be liable to the Authority for the Funding Obligations associated with such transferred Treatment Capacity Share, unless otherwise provided in a Transfer Agreement. For the avoidance of doubt, if a Party has transferred all of its Treatment Capacity Share to one or more other Parties with Funding Obligations, such Party shall be deemed to have a zero percent (0%) Treatment Capacity Share upon withdrawal.

2. Withdrawal by any Party shall not cause termination of this Agreement, so long as there remains at least two (2) Parties that have not withdrawn. Dissolution of a Party shall be treated as a withdrawal. Upon withdrawal, a withdrawing Party shall forfeit all

interest, right or title in or to any assets or equity of the Authority, unless the Board of Directors approves a specific agreement to the contrary, and the withdrawing Party's Treatment Capacity Share shall be reallocated amongst the remaining Parties in proportion to each remaining Party's Pro Rata Share Funding Obligations. Such reallocations shall be memorialized in amendments to the affected Service Contracts.

D. No Termination if Outstanding Financial Obligations. This Agreement may not be rescinded or terminated so long as any Authority Obligations are outstanding, unless provision for full payment of such obligations has been made pursuant to the terms of such obligations.

IX. Dispute Resolution.

A. Negotiation. If any Party believes that the Authority is not meeting its obligation to serve Treated Water to that Party or has any other dispute with the Authority, such Party shall have the right to request a meeting with the Authority. Such Party shall provide written notice to the Authority, requesting a meeting within thirty (30) days thereafter to discuss the matter. Such Party and the Authority shall meet within said thirty (30) day period, unless the time period is extended by mutual agreement of the Party and Authority and negotiate in good faith.

B. Mediation. If the Party and the Authority are not able to reach an agreement regarding the Authority's obligation to serve the Party or other disputed issue, such Party may submit the matter to mediation. Unless otherwise agreed to by the Party and the Authority, the mediation shall occur at the Judicial Arbitrator Group, Inc., a Colorado corporation, in Denver, Colorado. The Party and the Authority shall share equally in the cost of the mediation.

C. Legal Recourse. In the event the Party and the Authority are unable to arrive at an agreement regarding the Authority's obligation to serve the Party or such other disputed issue within sixty (60) days after the appointment of a mediator, then the Party shall have the right to pursue legal recourse in a court of competent jurisdiction or in such other forum as may be agreed upon between the Party and the Authority. The Party and the Authority shall each bear its own attorney's fees related to the legal proceeding.

X. Miscellaneous.

A. Notices. Any formal notice, demand, or request provided for in this Agreement shall be in writing and shall be deemed properly served, given, or made if delivered in person, sent by registered or certified mail, postage prepaid, to the Parties at the addresses, as set forth on each signature page attached hereto, unless another address is certified to the Authority, or sent by electronic mail notification to the chief administrative officer of each party on the condition that the intended recipient acknowledges receipt of the electronic mail.

B. Governing Law and Venue. This Agreement and the interpretation thereof shall be governed by the laws of the State of Colorado. Venue for any claim, proceeding or action arising out of this Agreement shall be in the County of Weld, State of Colorado.

C. No Third-Party Beneficiaries. Nothing in this Agreement shall be deemed to create any third-party benefits or beneficiaries or create a right or cause of action for the

enforcement of its terms, in any entity or person not a party to this Agreement, including any employees, volunteers, officers, or agents of the Parties.

D. Existing Agreements. This Agreement shall not terminate any existing agreement between any Party, except as expressly noted in this Agreement.

E. Assignments. Except as otherwise provided herein, no Party may assign its rights, title or interests in this Agreement without the unanimous written consent of all the Parties. In the event of an assignment, the governing body of the entity of the new party shall ratify the then-current terms of this Agreement, execute a Service Contract with the Authority, and cause an assignment of this Agreement to be executed.

F. Force Majeure. Except for payments due, no Party nor the Authority, shall be in default by reason of failure in performance of this Agreement if such failure arises out of causes beyond their reasonable control and without their fault or negligence, including acts of God, extreme weather, power failures, flooding, fire, epidemics, quarantine restrictions, and/or strike or civil disorder making it inadvisable or impossible for the Parties or the Authority to comply with this Agreement.

G. Severability. In the event that any of the terms, covenants, or conditions of this Agreement, or their application, shall be held invalid as to any person, corporation, or circumstance by any court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby, and such determination shall not affect or impair the validity or enforceability of any other provision, and the remaining provisions shall be interpreted and applied so far as possible to reflect the original intent and purpose of this Agreement.

H. Amendments. This Agreement may be amended only by written document approved by formal authority of the governing bodies of all of the Parties; provided, however, that such amendment shall not affect other obligations outstanding of the Authority unless provision for full payment of such obligations, by escrow or otherwise, has been made pursuant to such obligations.

I. Duplicate Originals; Electronic Signatures. This Agreement may be executed in several counterparts, each of which shall be an original, but all of which together shall constitute one and the same instrument. The Parties consent to the use of electronic and .pdf signatures and agree that the transaction contemplated herein may be conducted electronically pursuant to the Uniform Electronic Transactions Act, § 24-71.3-101 *et seq.*, C.R.S.

J. Section Headings. The section headings in this Agreement have been inserted for convenience of reference only and shall not affect the meaning or interpretation of any part of this Agreement.

[The remainder of this page intentionally left blank]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as follows:

Executed this ____ day of _____, 2024, by the Town of Eaton.

TOWN OF EATON

By:

Scott E. Moser, Mayor

Attest:

Margaret Jane Winter, Town Clerk

Town of Eaton
Attn: Town Administrator
224 1st Street
Eaton, CO 80534

Executed this ____ day of _____, 2024, by the Town of Severance.

TOWN OF SEVERANCE

By:

Matthew Fries, Mayor

Attest:

Leah Vanarsdall, Town Clerk

Town of Severance
Attn: Town Manager
3 S. Timber Ridge Pkwy.
Severance, CO 80550

Executed this ____ day of _____, 2024, by the Town of Windsor.

TOWN OF WINDSOR

By:

Paul Rennemeyer, Mayor

Attest:

Karen Frawley, Town Clerk

Town of Windsor
Attn: Town Manager
301 Walnut Street
Windsor, CO 80550

Executed this ____ day of _____, 2024, by the Fort Collins-Loveland Water District.

**FORT COLLINS-LOVELAND WATER
DISTRICT**

By:

James Borland, Chairman

Attest:

Chris Pletcher, Secretary

Fort Collins-Loveland Water District
Attn: General Manager
5150 Snead Drive
Fort Collins, CO 80525

EXHIBIT A
PROPERTY DESCRIPTION

A PARCEL OF LAND BEING A PART OF SECTION THIRTY (30), TOWNSHIP EIGHT NORTH (T.08N.), RANGE SIXTY-SEVEN WEST (R.67W.) OF THE SIXTH PRINCIPAL MERIDIAN (6TH P.M.), COUNTY OF WELD, STATE OF COLORADO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF SAID SECTION 30 AND ASSUMING THE NORTH LINE OF SAID SECTION 30 AS BEARING NORTH 88°15'32" EAST BEING A GRID BEARING OF THE COLORADO STATE PLANE COORDINATE SYSTEM, NORTH ZONE, NORTH AMERICAN DATUM 1983/2011, A DISTANCE OF 2569.53 FEET WITH ALL OTHER BEARINGS CONTAINED HEREIN RELATIVE THERETO;

THENCE NORTH 88°15'32" EAST A DISTANCE OF 1200.09 FEET;
THENCE SOUTH 05°17'52" EAST A DISTANCE OF 474.93 FEET;
THENCE SOUTH 33°00'46" EAST A DISTANCE OF 723.23 FEET;
THENCE SOUTH 66°53'27" EAST A DISTANCE OF 216.44 FEET;
THENCE SOUTH 15°04'48" EAST A DISTANCE OF 426.99 FEET;
THENCE SOUTH 50°44'20" EAST A DISTANCE OF 745.23 FEET TO THE NORTH-SOUTH ONE-QUARTER (1/4) LINE OF SAID SECTION 30;
THENCE CONTINUING ALONG SOUTH 50°44'20" EAST A DISTANCE OF 64.51 FEET;
THENCE SOUTH 30°10'54" EAST A DISTANCE OF 295.76 FEET;
THENCE SOUTH 36°41'29" EAST A DISTANCE OF 257.08 FEET;
THENCE SOUTH 13°49'16" EAST A DISTANCE OF 22.99 TO THE EAST-WEST ONE-QUARTER (1/4) LINE OF SAID SECTION 30;
THENCE CONTINUING ALONG SOUTH 13°49'16" EAST A DISTANCE OF 527.37 FEET;
THENCE SOUTH 30°04'10" EAST A DISTANCE OF 470.61 FEET;
THENCE SOUTH 10°17'00" EAST A DISTANCE OF 473.22 FEET;
THENCE SOUTH 60°52'42" EAST A DISTANCE OF 633.30 FEET;
THENCE SOUTH 01°48'15" EAST A DISTANCE OF 903.54 FEET TO THE SOUTH LINE OF THE SOUTHEAST ONE-QUARTER (1/4) OF SAID SECTION 30;
THENCE SOUTH 88°11'28" WEST ALONG SAID SOUTH LINE A DISTANCE OF 684.32 FEET TO THE EASTERLY EDGE OF A 30.00 FOOT WIDE STRIP OF LAND DEEDED TO THE CACTUS HILL DITCH COMPANY DITCH AS RECORDED IN BOOK 250, PAGE 95 OF THE RECORDS OF WELD COUNTY.

THE FOLLOWING 50 COURSES ARE ALONG THE EASTERLY EDGE OF SAID 30.00 FOOT PERMANENT EASEMENT.

THENCE NORTH 13°35'40" EAST A DISTANCE OF 31.26 FEET TO A POINT OF CURVATURE (PC);

THENCE ALONG THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST A DISTANCE OF 91.54 FEET, SAID CURVE HAS A RADIUS OF 95.00 FEET, A DELTA OF 55°12'42" AND IS SUBTENDED BY A CHORD BEARING NORTH 12°19'12" WEST A DISTANCE OF 88.04 FEET TO A POINT OF TANGENCY (PT);
 THENCE NORTH 39°55'33" WEST A DISTANCE OF 76.83 FEET;
 THENCE NORTH 45°33'41" WEST A DISTANCE OF 245.28 FEET;
 THENCE NORTH 37°41'11" WEST A DISTANCE OF 258.26 FEET;
 THENCE NORTH 24°17'28" WEST A DISTANCE OF 76.83 FEET;
 THENCE NORTH 14°37'12" WEST A DISTANCE OF 84.13 FEET;
 THENCE NORTH 08°47'06" WEST A DISTANCE OF 133.60 FEET;
 THENCE NORTH 21°12'03" WEST A DISTANCE OF 74.38 FEET;
 THENCE NORTH 24°31'46" WEST A DISTANCE OF 201.79 FEET;
 THENCE NORTH 02°16'31" WEST A DISTANCE OF 129.79 FEET;
 THENCE NORTH 21°47'44" EAST A DISTANCE OF 177.10 FEET;
 THENCE NORTH 28°18'06" EAST A DISTANCE OF 61.19 FEET;
 THENCE NORTH 01°44'12" WEST A DISTANCE OF 133.97 FEET TO A POINT OF CURVATURE (PC);
 THENCE ALONG THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST A DISTANCE OF 84.03 FEET, SAID CURVE HAS A RADIUS OF 75.00 FEET, A DELTA OF 64°11'44" AND IS SUBTENDED BY A CHORD BEARING NORTH 33°50'04" WEST A DISTANCE OF 79.70 FEET TO A POINT OF TANGENCY (PT);
 THENCE NORTH 65°55'56" WEST A DISTANCE OF 100.22 FEET;
 THENCE NORTH 32°08'17" WEST A DISTANCE OF 125.39 FEET;
 THENCE NORTH 07°41'08" EAST A DISTANCE OF 137.47 FEET TO A POINT OF CURVATURE (PC);
 THENCE ALONG THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST A DISTANCE OF 148.92 FEET TO THE NORTH-SOUTH ONE-QUARTER (1/4) LINE OF SAID SECTION 30, SAID CURVE HAS A RADIUS OF 125.00 FEET, A DELTA OF 68°15'35" AND IS SUBTENDED BY A CHORD BEARING NORTH 26°26'40" WEST A DISTANCE OF 140.27 FEET;
 THENCE CONTINUING ALONG THE ARC OF SAID CURVE CONCAVE TO THE SOUTHWEST A DISTANCE OF 45.87 FEET, SAID CURVE HAS A RADIUS OF 125.00 FEET, A DELTA OF 21°01'32" AND IS SUBTENDED BY A CHORD BEARING NORTH 71°05'13" WEST A DISTANCE OF 45.61 FEET TO A POINT OF TANGENCY (PT);
 THENCE NORTH 81°36'00" WEST A DISTANCE OF 47.75 FEET;
 THENCE NORTH 69°52'23" WEST A DISTANCE OF 92.25 FEET;
 THENCE NORTH 50°46'29" WEST A DISTANCE OF 102.45 FEET TO A POINT OF CURVATURE (PC);
 THENCE ALONG THE ARC OF A CURVE CONCAVE TO THE NORTHEAST A DISTANCE OF 103.58 FEET, SAID CURVE HAS A RADIUS OF 70.00 FEET, A DELTA OF 84°46'40" AND IS SUBTENDED BY A CHORD BEARING NORTH 05°22'27" WEST A DISTANCE OF 94.38 FEET TO A POINT OF TANGENCY (PT);
 THENCE NORTH 37°00'53" EAST A DISTANCE OF 58.05 FEET TO A POINT OF CURVATURE (PC);
 THENCE ALONG THE ARC OF A CURVE CONCAVE TO THE NORTHWEST A DISTANCE OF 103.19 FEET, SAID CURVE HAS A RADIUS OF 80.00 FEET, A DELTA OF

73°54'26" AND IS SUBTENDED BY A CHORD BEARING NORTH 00°03'40" EAST A
 DISTANCE OF 96.19 FEET TO A POINT OF TANGENCY (PT);
 THENCE NORTH 36°53'33" WEST A DISTANCE OF 47.73 FEET;
 THENCE NORTH 47°09'56" WEST A DISTANCE OF 100.34 FEET TO A POINT OF
 CURVATURE (PC);
 THENCE ALONG THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST A DISTANCE
 OF 102.67 FEET, SAID CURVE HAS A RADIUS OF 70.00 FEET, A DELTA OF 84°02'19"
 AND IS SUBTENDED BY A CHORD BEARING NORTH 89°11'06" WEST A DISTANCE OF
 93.71 FEET TO A POINT OF TANGENCY (PT); THENCE SOUTH 48°47'45" WEST A
 DISTANCE OF 107.35 FEET;
 THENCE SOUTH 61°11'58" WEST A DISTANCE OF 72.29 FEET;
 THENCE SOUTH 83°35'49" WEST A DISTANCE OF 85.87 FEET;
 THENCE NORTH 71°00'24" WEST A DISTANCE OF 145.09 FEET;
 THENCE NORTH 68°27'36" WEST A DISTANCE OF 136.58 FEET;
 THENCE NORTH 58°15'56" WEST A DISTANCE OF 90.41 FEET;
 THENCE NORTH 52°49'03" WEST A DISTANCE OF 62.31 FEET TO THE EAST-WEST
 ONE-QUARTER (1/4) LINE OF SAID SECTION 30;
 THENCE CONTINUING NORTH 52°49'03" WEST A DISTANCE OF 138.83 FEET;
 THENCE NORTH 40°38'39" WEST A DISTANCE OF 99.66 FEET;
 THENCE NORTH 33°15'51" WEST A DISTANCE OF 254.77 FEET TO A POINT OF
 CURVATURE (PC);
 THENCE ALONG THE ARC OF A CURVE CONCAVE TO THE SOUTHWEST A DISTANCE
 OF 68.68 FEET, SAID CURVE HAS A RADIUS OF 102.11 FEET, A DELTA OF 38°32'19"
 AND IS SUBTENDED BY A CHORD BEARING NORTH 46°21'05" WEST A DISTANCE OF
 67.40 FEET TO A POINT OF TANGENCY (PT);
 THENCE NORTH 72°41'01" WEST A DISTANCE OF 158.75 FEET;
 THENCE NORTH 57°59'09" WEST A DISTANCE OF 74.67 FEET;
 THENCE NORTH 47°07'44" WEST A DISTANCE OF 516.81 FEET;
 THENCE NORTH 51°49'12" WEST A DISTANCE OF 76.06 FEET;
 THENCE NORTH 57°13'20" WEST A DISTANCE OF 74.09 FEET;
 THENCE NORTH 55°59'55" WEST A DISTANCE OF 73.53 FEET;
 THENCE NORTH 42°31'15" WEST A DISTANCE OF 153.25 FEET;
 THENCE NORTH 35°00'05" WEST A DISTANCE OF 113.98 FEET;
 THENCE NORTH 25°50'52" WEST A DISTANCE OF 80.33 FEET;
 THENCE NORTH 31°54'09" WEST A DISTANCE OF 197.45 FEET;
 THENCE NORTH 00°23'30" EAST A DISTANCE OF 1147.85 FEET TO THE POINT OF
 BEGINNING.

DESCRIPTION PREPARED BY:

CHRISTOPHER A. DEPAULIS
 COLORADO LICENSED PROFESSIONAL
 LAND SURVEYOR #38105
 KING SURVEYORS
 650 EAST GARDEN DRIVE
 WINDSOR, COLORADO 80550



AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 204 - Town Council Annual Code of Conduct and Ethics Review	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA, ICAM-CM
ACTION REQUESTED		
Town Management asks the Town Council to perform an annual review of their Code of Conduct and Ethics Review and direct any further actions they deem necessary.		<u>Discussion</u>
BRIEF SUMMARY		
Per Section 3.06 of the Town of Severance Homerule Charter: Code of Conduct and Ethics. After every election the Council shall adopt by resolution a Code of Conduct and Ethics, which shall address Council conflicts of interest and behavior. The adopted Code of Conduct and Ethics shall specify penalties for violations of its provisions as well as for violations of this Charter. The previous Code of Conduct and Ethics Resolution will be in effect until the newly elected council adopts a new Resolution.		
PUBLIC SUPPORT/CONCERN		
None at this time.		
ANALYSIS AND RECOMMENDATION		
Town Management asks the Town Council to perform an annual review of their Code of Conduct and Ethics Review and direct any further actions they deem necessary.		
MATERIALS SUBMITTED		
The following materials were submitted and included in this packet: Town of Severance Council code_of_conduct_and_ethics_amended_3.22.22		

CODE OF CONDUCT AND ETHICS¹

1. Intent.

This Code of Conduct and Ethics ("Ethics Code") is adopted in accordance with Section 3.06 of the Home Rule Charter for the Town of Severance (the "Charter") and is intended to govern the conduct of elected and appointed officials of the Town with respect to conflicts of interest and the performance of their official duties on behalf of the Town and its residents.

2. Purpose.

- A. The Town Council recognizes that the holding of public office is a public trust and that public officials have a fiduciary duty to carry out the responsibilities of their office for the benefit of the Town. The Town Council finds that ethical standards among its members and the members of the Town's boards and commissions are essential to the public affairs of the Town. In pursuit of such goals, the Town Council adopts the following rules, regulations, standards, and procedures as set forth in this Ethics Code.
- B. The purposes of this Ethics Code are to foster public trust and promote public confidence in the integrity of the Town government, and to provide guidance in the event of conflicts of interest to members of the Town Council and to the boards and commissions operating on behalf of the Town. This Ethics Code is further intended to foster public trust by ensuring that government decisions and policy be made in proper channels of the government structure; and by prohibiting the use of public office for private gain.
- C. This Ethics Code establishes guidelines for standards of conduct by setting forth those acts or actions that are incompatible with the best interests of the Town; by directing disclosure of private, financial, or other substantial interests in matters affecting the Town; and by imposing appropriate sanctions upon elected or appointed officials who violate the provisions of this Ethics Code.
- D. While it is critical that elected and appointed officials of the Town follow both the letter and spirit of this Ethics Code, it is equally important that they strive to avoid situations that may create public perceptions of violations of this Ethics Code. Perceptions of such violations can have the same negative impact on public trust as actual violations.

3. Scope of coverage.

The provisions of this Ethics Code shall be applicable to all members of the Town Council and all appointed members of the Town's boards.

4. Definitions.

As used in this Ethics Code, the following terms shall have the following meanings, except where the context clearly requires a different meaning:

"Appear on behalf of" means to act as a witness, advocate, or expert, or otherwise to support the position of another person.

¹ Adopted Feb. 22, 2022, Res. 2022-08R; amended _____, 2022, Res. 2022-15R (adding § 12).

"Board" means the Town planning commission, the Town tree board, and any other appointed board or commission, including advisory and appeal boards, created by ordinance of the Town Council or as set forth in the Town Charter or Town Code.

"Board member" means an appointed regular or alternate member of a Town board.

"Business" means any corporation, limited liability company, trust, partnership, association, sole proprietorship, firm, venture, or other legal entity carrying on a business, whether or not operated for profit.

"Confidential information" means any information that is not available to the general public or is deemed confidential in accordance with local, state or federal law, and which is obtained by reason of a Council member's or board member's official position or under circumstances by which a reasonable person could anticipate that such information not be disclosed. Confidential information shall also include matters discussed in executive sessions; however, information otherwise available to the general public does not become "confidential" merely because it was discussed in executive session.

"Conflict of interest" means a financial interest or personal interest of the Council or board member or of any relative of such member that interferes with or influences or may interfere with or influence the conduct of the duties or the exercise of the powers of the Council or board member on behalf of the Town. The term "conflict of interest" includes the restrictions set forth in Section 6 of this Ethics Code.

"Contract" means an arrangement or agreement, including the bidding or negotiation process therefor, pursuant to which any land, goods, materials, services, or other thing of value is to be furnished to the Town for a valuable consideration to be paid by the Town or is to be sold or transferred by the Town, provided the amount involved is more than one hundred dollars. The term "contract" shall include any subcontract thereof.

"Council" means the Town Council of the Town of Severance.

"Council member" means a member of the Town Council of the Town of Severance, including the Mayor.

"Day" means working days.

"Financial interest" means a pecuniary, property, or commercial interest or any other interest, the primary significance of which is economic gain or the avoidance of economic loss, held by a Council or board member or his or her relative. A "financial interest" includes, without limitation:

1. An ownership interest in a business, including ownership of securities of a corporation, or of any beneficial interest in a business, the aggregate amount of which interest or securities owned by the Council or board member and the Council or board member's relative is five (5) percent or more of any class of securities of such business or five (5) percent or greater ownership in such business;
2. A creditor interest in an insolvent business;
3. Employment or a prospective employment for which negotiations have begun, or a contractual relationship that directly relates to a matter under consideration;
4. An ownership interest in real or personal property;
5. A loan or any other debtor interest; or
6. A position as a director, manager, or officer in a business.

However, the term "financial interest" shall not include any matter involving the common public good or necessity or any matter in which a similar benefit is conferred to all persons or property similarly situated.

"Matter" or "matters" includes, without limitation, any contract, any sale, lease, or purchase of an interest in land, goods, materials, supplies, or services, and any processing or granting of a development right, license, permit, application, inspection, or administrative approval.

"Official act" or "official action" means any vote, decision, discussion, determination, recommendation, approval, disapproval, or other action, including inaction, of any Council or board member or of the Town Council or of any board of the Town.

"Pending" means those matters before the Town for an official act or action. Such matters shall not be considered "pending" if no application or request for such official act or action has been filed with or received by the Town.

"Person" means any individual, corporation, government, or governmental subdivision or agency, business trust, estate, trust, limited liability company, partnership, association, or other legal entity.

"Personal interest" shall mean a direct or indirect interest, not shared by the general public, having value peculiar to a particular Council or board member, whether or not the value is related to monetary, financial, commercial, or property matters, which value may accrue to such Council or board member or result in such Council or board member deriving or potentially deriving a personal benefit as a result of the approval or denial of any ordinance, resolution, order, or other official action, or the performance or nonperformance thereof, by the Town. Personal interest does not include any matter in which a similar benefit is conferred to all persons or property similarly situated to that of the Council or board member.

"Relative" means a Council or board member's spouse, domestic partner, child, parent, brother, sister, any dependent, or any person assuming a relationship being the substantial equivalent of those listed herein. "Domestic partner" shall mean an unmarried adult, unrelated by blood, with whom an unmarried Council or board member has an exclusive, committed relationship, maintains a mutual residence, and shares basic living expenses.

"Town" means the Town of Severance, Colorado, a Colorado home rule municipal corporation.

5. General duties.

All Council and board members have a duty to use their public positions to contribute to the public good. This Ethics Code shall not preclude such persons from acting in any manner consistent with their official duties or from providing assistance or public services to anyone who is entitled to them. All Council and board members, however, also have a fiduciary duty to refrain from using their positions in any manner for personal or private gain or which is detrimental to the public good. Council and board members must be mindful that the appearance of impropriety can be as corrosive of public confidence as an actual impropriety and must strive to avoid situations that may create an appearance of impropriety.

6. Rules of conduct for Council members and board members.

A. Confidential information.

1. No Council or board member may disclose to third parties any confidential information unless authorized to do so by a two-thirds vote of the applicable Council members and board members in office, except as required by law.

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2. No Council or board member may waive any confidence or privilege of the Council or the board unless authorized to do so by a two-thirds vote of the applicable Council or board members in office, except as required by law.
 3. The obligations and requirements of this subsection A. continue to apply to Council members and board members after leaving office.
 3. Whether or not it shall involve disclosure, no Council or board member shall use or permit the use of any confidential information to advance his or her personal or financial interest or those of any other person, unless such information is available to the public at large.
- B. *Gifts.* No Council or board member may solicit or accept from any one person or entity a present or future gift, favor, loan, service, honorarium, or thing of value, whose cumulative value is more than sixty-five dollars (\$65) per annum, or of any value whatsoever under circumstances that would lead a reasonable person to believe that such gift, favor, loan, service, honorarium, or thing of value was made or given primarily for the purpose of influencing or attempting to influence such Council or board member in connection with an official act, or as a reward for official action he or she has previously taken. This prohibition shall not apply to:
1. Campaign contributions and contributions in kind reported in full compliance with the Colorado Fair Campaign Practices Act.
 2. Admission and reasonable expenses for attendance at conferences, meetings, seminars, training sessions, cultural events, award ceremonies, or conventions related to or in connection with Town business.
 3. Acceptance of food and refreshment at conferences, meetings, seminars, training sessions, luncheon and dinner meetings, special occasions and other instances in conjunction with Town business.
 4. An unsolicited item of trivial value less than fifty dollars (\$50), such as a pen, calendar, plant, book, note pad, or other similar item, or an unsolicited token or award of appreciation in the form of a plaque, trophy, desk item, wall memento, or similar item.
 5. A gift given by an individual who is a relative or personal friend of the recipient on a special occasion.
 6. Payment of salary from employment, including other government employment, in addition to any that may be earned from being a Council or board member, and reimbursement of necessary and reasonable expenses directly related to such employment.
- C. *Conflict of interest.* No Council or board member may participate in any discussion of, or take any official action on, any matter in relation to which the Council or board member has a conflict of interest, as provided in Section 7 of this Ethics Code. In addition, a Council or board member must not perform an official act that directly and substantially affects to its economic benefit a business or other undertaking in which such Council or board member has a substantial personal or financial interest, or that directly and substantially affects to its economic detriment any business or other undertaking when such Council or board member has a substantial personal or financial interest in a competing business or undertaking.
- D. *Appearances before Council and boards.* No Council or board member may appear on behalf of a private party before the Council or board, unless otherwise permitted by the Town Code, except that any Council or board member may appear before the Council or any board to address that Council or
-

board member's own personal interest. Nothing in this subsection shall preclude a Council or board member in the same manner and under the same circumstances as any other person from appearing before the Council or any board on an application of the Council or board member for a permit, license, or other approval of the Council or board required by law.

- E. *Civil litigation.* No Council or board member may appear on behalf of or represent any private interests, other than the Council member's or board member's own interest, against the interests of the Town in any civil litigation to which the Town is or may become a party, unless the consent of the Council or applicable board is first obtained, except that any Council or board member may testify under oath if subpoenaed.
- F. *Service on other governmental entities or associations.* A Council or board member may serve on a board of another governmental entity or association as long as the Council or board member (1) first requests the consent of the Council to apply for, run for, or seek appointment to the board of the other governmental entity or association and a majority of the Council members in office approve the request, (2) does not receive any personal pecuniary benefit from such service, other than reimbursement for expenses directly related to such service, (3) explicitly discloses such service through a conflict-of-interest disclosure as to type of position, compensation, and role, to be kept on file with the Town and with the other governmental entity, (4) discloses a conflict and recuses themselves from an official act of the Council or board that may directly or substantially affect the other governmental entity or association, and (5) discloses a conflict and recuses themselves from an official act of the other governmental entity or association that may directly or substantially affect the Town.
- G. *Personal benefit.* No Council or board member may use any Town property, equipment, or employee services for personal or private purposes, gain, or advantage except in the same manner and under the same circumstances as any other person who is not a Council or board member of the Town.
- H. *Special consideration.* No Council or board member may request or grant to any person any special consideration, treatment, or advantage beyond that which is available to every other person in similar circumstances or need.
- I. *Voting on matters involving own conduct.* No Council or board member may take any official action on or vote on any question concerning the member's own conduct.
- J. *Other conduct.* It shall be a violation of this Code of Conduct for any Council or board member to engage in other conduct which threatens the public confidence in the integrity of the Town government, including but not limited to illegal conduct, conduct which puts self-interest before public interest, willful or persistent failure to perform his or her duties, engaging in any form of harassment or unlawful discrimination, or any other conduct involving dereliction of duties.

7. Conflict of interest—Disclosure; Recusal.

- A. No Council or board member may vote on any matter if the member has a conflict of interest as defined above. In the event that a Council or board member has a conflict of interest in any matter proposed or pending before the Council or board of which he or she is a member, the member shall disclose the conflict of interest in a public meeting and shall not vote, participate in, or take any official action on the matter.
- B. In the event that any Council or board member is aware that he or she could reasonably be perceived as having such a conflict of interest or is unsure of the existence of such a conflict, the member shall

nevertheless disclose the possibility of such conflict of interest to the Council or board. The member may request an advisory opinion pursuant to Section 9 of this Ethics Code and if it is determined that such member has a conflict of interest, the member shall disclose such conflict of interest to the Council or board and shall not vote, participate in, or take any official action on the matter.

- C. A Council or board member with a conflict of interest shall physically remove himself or herself from the room in which the Council or board is meeting and shall refrain from attempting to influence the decisions of the other members of the Council or board of which the person is a member. No vote shall be recorded for a Council or board member who refrains from voting due to a conflict of interest. After the Council or board has completed consideration of the matter, the member may return and resume his or her duties as a member of the Council or board.
- D. A Council or board member who has a conflict of interest may vote notwithstanding the requirements and restrictions of this section if his or her participation is necessary to obtain a quorum or otherwise enable the Council or board to act and if he or she complies with the disclosure procedures under subsection A or B of this section.

8. Quasi-judicial decisions.

- A. *Duty to remain impartial.* Each Council and board member shall be and remain impartial when making any quasi-judicial decision. Any Council or board member who cannot be impartial in making a quasi-judicial decision shall follow the disclosure and recusal procedures in Section 7 of this Ethics Code.
- B. *No investigation or ex parte communications.* No Council or board member shall receive nor shall any Town employee or member of the public provide to any Council or board member any substantive oral or written information, except for legal advice, regarding a matter which is pending before the Council or board on which the member sits, and which is the subject of a quasi-judicial hearing before the Council or board, outside of the quasi-judicial hearing process. The term "quasi-judicial hearing process" includes, but is not limited to, preparations necessary for such hearing such as written staff reports, scheduling, agendas, proposed resolutions and ordinances, posting or publishing notice, and legal advice. The Town Attorney shall provide affected Council or board members advice on what constitutes a quasi-judicial decision.
- C. *Disclosure.* In the event a Council or board member shall inadvertently or unintentionally receive any substantive oral or written information outside of the quasi-judicial hearing process, as prohibited in this section, the Council or board member shall fully and completely disclose such substantive oral or written information received at the start of the quasi-judicial public hearing process. By making such full and complete disclosure, the Council or board member shall be deemed to be in compliance with the requirements of this section. Failure to make such full and complete disclosure shall be a violation of this section.

9. Advisory opinions.

- A. Any Council or board member may request from the Town Attorney an advisory opinion whenever a question arises as to the applicability of this Ethics Code to a particular situation. In determining whether or not a Council or board member has a conflict of interest, consideration may be given to the following:
 - 1. The purposes and provisions of this Ethics Code;
 - 2. Whether the potential conflict of interest would impede independence of judgment;

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3. The effect of the member's participation on public confidence in the integrity of the Council or board and of the Town government;
 4. Whether the member's participation is likely to have any significant effect on the ultimate disposition of the matter; and
 5. The member's fiduciary obligations to the Town.
- B. Should the Town Attorney at any time determine that he or she has a conflict of interest in carrying out the duties of this section, the Town attorney shall request that the Town Council appoint special counsel to undertake such duties. Special counsel must be engaged by a majority vote of the Council and his or her reasonable fees and expenses shall be paid by the Town.

10. Enforcement.

- A. *Council to enforce.* The Town Council shall have the responsibility for the enforcement of this Ethics Code and the Town's Charter as to Council and board members. The Council shall have the power to investigate any complaint and to initiate any civil action on behalf of the Town where it believes such action is appropriate. If the accused is a Council member, the procedures in Subsection 7.C. shall apply, except that the accused Council member may participate as a party in a hearing on a complaint under this section. Further, the Council shall have the power to appoint a hearing officer to carry out all duties assigned to the Council in this section, except that only the Council may impose sanctions under subsection I. of this section and determine whether to reimburse attorney fees under subsection K. of this section.
- B. *Verified complaint.* Any person who believes that a Council or board member has violated any of the provisions of this Ethics Code or the Charter and wishes to initiate proceedings on such alleged violation shall file a written complaint with the Town Clerk, who shall forthwith forward the complaint to the Council. The Town Clerk shall within ten days of a receipt of a complaint cause to be personally served a copy of the complaint to the Council or board member who is the subject of the complaint. The complaint must state in detail the facts of the alleged violation, must specify the provisions of this Ethics Code or the Charter alleged to have been violated, and must contain a sworn or verified statement signed by the complainant and stating under penalty of perjury that the information in the complaint is true and accurate, and that the complaint is filed in good faith and not out of malice or any other improper motive or purpose. Any complaint that does not contain such a signed statement shall be returned forthwith to the complainant without action.
- C. *Dismissal.* If the Council determines that the verified complaint does not allege facts sufficient to constitute a violation of this Ethics Code or the Charter, it shall dismiss the complaint and notify the complainant and the accused.
- D. *Investigation.* Following the receipt of a complaint or upon the receipt of other information, whether or not under oath, that provides a reasonable basis to believe that a violation of this Ethics Code or the Charter has been committed or that an investigation of a possible violation is warranted, the Council may cause an investigation to be made of the circumstances concerning the possible violation. An investigation shall be conducted by a special investigator, who shall be a qualified disinterested party recommended by the Town Attorney, and who shall be engaged by a majority vote of the Council. The reasonable fees and expenses of the special investigator shall be paid by the Town. Before invoking its investigatory powers, the Council shall approve a motion which shall state the nature and purpose of the investigation, the actions or activities to be investigated and the persons who are the subject of
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the investigation. The Council shall, within five days, serve a copy of the motion on the accused together with a notice informing the person that he or she is the subject of the investigation and a general statement of the applicable provisions for which violations are being investigated.

- E. *Special investigator.* The special investigator may interview witnesses and request documents that may be relevant to the investigation. Before completing the investigation, the special investigator shall provide the Council or board member against whom the complaint is made an opportunity to provide information concerning the complaint. Such information must be provided in writing. Upon completion of the investigation, the special investigator shall provide a written investigation report to the Council stating whether there is probable cause to believe the violation(s) alleged in the complaint occurred, whether the investigation revealed that there is probable cause to believe that different or additional violations of this Ethics Code or the Charter occurred, or recommending dismissal of the complaint, and the basis for the special investigator's conclusions. A copy of the investigation report shall be provided to the Council and served on the accused.
- F. *Dismissal or hearing.* Upon completion of the investigation, the Council shall review the investigation report and dismiss the complaint if it determines there was no violation of this Ethics Code or of the Charter. If the Council determines, based on the investigation report, that there is probable cause that a violation occurred, it shall by motion set a hearing date, time and place. The investigative report and notice of the hearing shall be served on the accused not less than thirty days prior to the hearing.
- G. *Hearing.* The mayor or mayor pro tem shall preside over the hearing on the complaint and shall determine all procedural issues with the assistance of the Town Attorney. The special investigator shall present the case against the accused. The accused may be represented pro se or by any person of the accused's choice. The hearing shall be conducted so as to provide fundamental fairness, although strict rules of procedure and evidence need not be followed. All witnesses shall be subject to cross-examination. Documentary evidence that can be reasonably authenticated shall be admitted for consideration. A violation of this Ethics Code or the Charter shall be proven by a preponderance of the evidence as determined by two-thirds of all the voting members of the Council. Upon finding that the accused violated this Ethics Code or the Charter, the Council may continue the hearing to discuss and, in its discretion, to receive additional evidence regarding the appropriate penalty.
- H. *Findings.* At the conclusion of the hearing regarding the alleged violation, the Council shall dismiss the charges or find that the accused violated this Ethics Code or the Charter. The Council shall serve on the accused a written findings and order within thirty days after conclusion of the hearing.
- I. *Sanctions.* Upon finding that a Council or board member has violated this Ethics Code or the Charter, the Council may impose an oral or written reprimand, a public censure, non-financial restorative justice measures, or other sanctions as the Council deems just and appropriate depending on the seriousness of the violation and any mitigating circumstances. The Council may also remove any board member from such person's appointed position. The Council may also remove a Council or board member from any committees, boards, or other special or ex officio appointments. If a hearing officer appointed by the Council issued the findings and order, the hearing officer may provide a recommendation regarding sanctions for the Council's consideration.
- J. *Service.* Service of any notice or other document pursuant to this section or this Ethics Code is complete upon mailing certified mail to the person's last known address, or upon personal service.

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- K. *Reimbursement of attorney fees.* If the final outcome of any complaint filed pursuant to this section is dismissal or in the event the Council or board member against whom a complaint is filed is found by the Council not to be in violation of the provisions of this Ethics Code or the Charter, then, in that event, the Council or board member may request and the Town may reimburse the Council or board member for any attorney fees actually expended by the Council or board member in his or her defense of the complaint, in an amount determined by the Council in its sole discretion, subject to appropriation. The Council or board member seeking such reimbursement of attorney fees as provided for herein shall file a complete and detailed request for reimbursement with the Council showing amounts expended and specific legal services received. The Council shall then review the request and determine its appropriateness hereunder. In the event the Council has determined by resolution to reimburse such fees, the Town shall reimburse such fees within 60 days of receipt of the request for reimbursement, subject to appropriation therefor.
- L. *Other actions not precluded.* Nothing in this section or this Ethics Code shall be construed to preclude other actions that may be available at law against a Council or board member for violations of this Ethics Code or the Charter.

11. Compliance with other laws.

The requirements of this Ethics Code shall be in addition to the applicable requirements of the Town Charter, the Town Code, the Colorado Constitution, and the laws of the state. To the extent any conflict exists between the requirements of this Ethics Code and the requirements of the Town Code, the Colorado Constitution, or the laws of the state, the more restrictive provision shall apply.

12. Conduct with Town Staff.

- A. For purposes of this section, "staff" shall mean employees of the Town, the Town Manager, and contract consultants performing services for the Town. "Staff" does not include the Town Attorney or the Town's Municipal Judge.
- B. In interacting with Town staff, Council members and board members shall:
1. Treat all staff members as professionals;
 2. Not disrupt staff in the performance of their duties;
 3. Not publicly criticize individual staff members;
 4. Direct all questions of staff through the Town Manager; and
 5. Not attend staff meetings unless invited by the Town Manager.
- C. Individual Council members and board member are prohibited from giving a direct order to any staff member, and from soliciting political support from any staff member for any Council member's or board member's campaign for any elected or appointed office.
- D. If a Council member wishes to discuss matters relating to Town operations and administrative services with Town staff, the Council member must first advise the Town Manager. The Town Manager
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may either arrange a time and place for the Council member to discuss the matter with the appropriate staff, or arrange for the appropriate staff to attend a Town Council meeting to discuss the matter with the entire Council, as appropriate.

E. Council members and board members may only request information from staff through the Town Manager. If, in the Town Manager's determination, more than 60 minutes of staff time per calendar week will be required to obtain or compile the requested information, the request will not be processed unless the matter is placed on the Town Council's agenda for consideration at an upcoming regular or special meeting. The Town Manager will proceed to direct staff to fulfill the request only if so directed by a vote of the majority of the Council present.