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 14, 2025, at 5:00 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**

2. **Pg 4 - Town Resident Ordinance Proposal**
   - Discussion
   - Staff Presentation: Nicholas Wharton, Town Manager

3. **Pg 6 - Enclaves and Safe Passageways**
   - 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 7 - 12.10.24 Minutes**

   b. **Pg 12 - Resolution 2025-01R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Professional Services Agreement for 2024 Audit Services Agreement for 2024 Audit Services with the Adams Group, LLC**
      - Legislative
      - Staff Presentation: Efrain Lemus, Finance Director

   c. **Pg 23 - Resolution 2025-02R: A Resolution for the Town Council of the Town of Severance, Colorado, to appropriate and reappropriate funds for 2024 projects that**

were budgeted but not completed by December 31, 2024

• Legislative
• Staff Presentation: Efrain Lemus, Finance Director

d. **Pg 28 - November 2024 Payables**

e. **Pg 31 - November 2024 Financial Statements**

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. **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 95 - Resolution 2025-03R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Twenty-First Interim Agreement between the Northern Integrated Supply Project Water Acitivity 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

2. **Pg 108 - Resolution 2025-04: A Resolution of the Town Council of the Town of Severance, Colorado, approving 401 and 457 retirement plan participation agreements with the Colorado Retirement Association for town employee retirement plan administration services**

• Legislative
• Staff Presentation: Nicholas Wharton, Town Manager

3. **PUBLIC HEARING**
Pg 128 - Ordinance 2025-01: An Ordinance of the Town Council of the Town of Severance, Colorado, amending Chapter 16 (land use code) of the Severance Municipal Code regarding accessory dwellings

• Legislative
• Staff Presentation: Shani Porter, Planning Director

4. **PUBLIC HEARING**
   Pg 140 - Ordinance 2025-02: An Ordinance of the Town Council of the Town of Severance, Colorado, amending Chapter 16 (land use code) of the Severance Municipal Code regarding Home-Based Business Regulations
   - Legislative
   - Staff Presentation: Shani Porter, Planning Director

5. **Pg 153 - Mayor Pro-Tem Appointment**
   - Legislative
   - Staff Presentation: Nicholas Wharton, Town Manager

6. **Pg 154 - Town Council Liaison Appointments**
   - Legislative
   - Staff Presentation: Nicholas Wharton, Town Manager

D. COUNCIL MEMBER PETITIONS

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

E. EXECUTIVE SESSION

1. **ADJOURN TO EXECUTIVE SESSION**
   Pursuant to subsections (4)(b) and (4)(e)(I) of C.R.S. § 24-6-402 for purposes of conferring with the Town Attorney to receive legal advice on specific legal questions, and determining positions relative to matters that may be subject to negotiations and instructing negotiators with respect to the Northern Integrated Supply Project.

F. ADJOURN

Town Council MEETING
Tuesday, January 14, 2025, 5:00 PM (MDT)

Registration URL
https://us02web.zoom.us/webinar/register/WN_GSL5tq02RNOARXxagWeWpA

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 - Town Resident Ordinance Proposal	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA

ACTION REQUESTED	
Town Management asks the Town Council to discuss the Town Resident Ordinance proposal and direct any further actions they deem necessary.	**Discussion**

BRIEF HISTORY OF ITEM

N/A

BRIEF SUMMARY

Attached to this Agenda Item is a letter proposing two ordinances from Severance Resident Jesse Bean. This letter was sent to the Town Council, and it was asked that Management bring this letter to a work session for full discussion.

PUBLIC SUPPORT/CONCERN

Please see the attached letter.

ANALYSIS AND RECOMMENDATION

Town Management asks the Town Council to discuss the Town Resident Ordinance proposal and direct any further actions they deem necessary.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:

1. Resident Letter

Severance, Colorado Severance Town Hall
3 South Timber Ridge Parkway
PO Box 339
Severance, CO 80546
Attn: Ordinance committee

Ordinance suggestion 1

[redacted] The previous owner of the house across the street, Long Meadows Street, installed solar panels on the roof. However, he did not have the bird screens installed. This past winter, at one point we counted 32 birds on the roof and living under the solar panels. They poop all over the neighbors roof, my roof, cars, sidewalks, and road. Plus the sound of their winds flapping and cooing are annoying.
A possible long term solution is to have an ordinance stating any new installation of panels will require the bird screens. Any replacement of roof where the panels are removed will require screens. When selling the house and there are no screens, the seller will either install the screens or make concessions for the new buyer to have them installed. The new owner will have three months to comply. Not adhering to the ordinance the owner will be fined every month until the issue is resolved.

Ordinance suggestion 2

Now with it getting darker earlier, I've noticed bicyclists traveling around in the dark with no head lights or tail lights. A simple ordinance requiring headlight and taillights on any moving vehicle and bicycles are needed from dusk to dawn. The fine would be the same for other traffic violations.

Thank you,
Jesse Bean
[redacted]

AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 6 - Enclaves and Safe Passageways	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA

ACTION REQUESTED

Town Management asks the Town Council to discuss the presented information on enclaves and safe passageways and direct any further actions they deem necessary.	**Discussion**

BRIEF HISTORY OF ITEM

This item was a council member petition presented by Council Member Bruen and requested by the Town Council to bring additional information to a future Council Meeting.

BRIEF SUMMARY

This item was a council member petition presented by Council Member Bruen, and the Town Council requested that additional information be brought to a future Council Meeting. Staff was requested to look into the seven locations presumed to be in Weld County and provide information on whether town utilities serve them.

- One location was annexed into the Town of Severance, and a meeting has been held to discuss cleaning up the property and future safe passageway connections.
- One location within Weld County, on E. Harmony, has the town's water and wastewater utility service.
- The additional five locations within Weld County, on E. Harmony or Teller St., all have the town's water utility service.

PUBLIC SUPPORT/CONCERN

None at this time.

ANALYSIS AND RECOMMENDATION

Town Management asks the Town Council to discuss the presented information on enclaves and safe passageways and direct any further actions they deem necessary.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:
None

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, December 10, 2024, at 6:00 PM

Present:

Mayor:	Matthew Fries
Mayor Pro-tem:	Brittany Vandermark
Council Members:	Dan Meyers David Bruen Craig Joseph - Virtually Stephen Gagliardi Tad Borrett

Absent:

Audience:
James West
Mark White
Chase Zajc
Pat Ryan
Felicia Jarrett
Marissa Riopelle

Staff:
Nicholas Wharton, Town Manager
Lindsay Radcliff-Coombes, Deputy Town Manager
Sarah Jacobsen, Assistant to Town Management
Efrain Lemas, Finance Director
Chris Messersmith, Town Engineer
Mary Lynn Macsalka, Town Attorney

A. CALL TO ORDER REGULAR MEETING

1. Pledge of Allegiance

2. Roll Call

3. Agenda Review by Town Manager

4. **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 Mayor Pro-tem Vandermark, seconded by Council Member Gagliardi to Approve Consent Calendar. All Council Members present voting Yes.

MOTION PASSED

a. **Pg 4 - 11.12.24 Minutes**

b. **Pg 8 - October 2024 Payables**

c. **Pg 12 - October 2024 Financial Statements**

d. **Pg 63 - Resolution 2024-42R: A Resolution of the Town Council of the Town of Severance, Colorado, Authorizing an Addendum to the Tower Lease Agreement between the Town of Severance and Ascent Broadband, LLC**

e. **Pg 67 - Resolution 2024-43R: A Resolution of the Town Council of the Town of Severance, Colorado, Designating the Public Posting Place for Posting of Notices of Meetings for the Town Council and other Local Bodies of the Town**

5. **Approval of Agenda**

MOTION WAS MADE BY Mayor Pro-tem Vandermark, seconded by Council Member Bruen to Approve the agenda as presented. All Council Members present voting Yes.

MOTION PASSED

6. **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.

Public comment opened at 6:02 p.m.; no one in attendance wished to speak.

7. **Council Member Comments**

Mayor Pro Tem Vandermark spoke about community engagement and new ideas for the mailed quarterly newsletter, in which residents can earn rewards for participating.

Council Member Meyers thanked the Citizen Advisory Board for supporting the Windsor Severance Historical Society (WSHS) grant approval. Meyers is the liaison for the WSHS and explained what the grant will help fund. Meyers thanked Town Staff and Council for volunteering at the Weld County Food Bank.

8. **Reports**

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

a. Town Attorney

b. Pg 68 - Town Staff

c. Town Management

d. Council Members Liaisons

e. Mayor

B. TOWN COUNCIL

1. Pg 93 - Citizen Advisory Board Appointments

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

Town Council voted to re-appoint Felicia Jarrett and Marissa Riopelle and appoint new member Chase Zajc.

2. Pg 124 - Tree Board Appointments

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager

MOTION WAS MADE BY Council Member Meyers, seconded by Council Member Bruen to Approve Tree Board Appointments for Mr. Hill, Mr. Ryan, and Mr. White as Tree Board Members and Mr. West as the alternate Tree Board member. All Council Members present voting Yes.

MOTION PASSED

3. Pg 141 - Resolution 2024-44R: A Resolution of the Town Council of the town of Severance, Colorado, prescribing the Town of Severance's water and wastewater rates, fees, tolls and charges, and infrastructure investment fees

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager, Efrain Lemus, Finance Director

MOTION WAS MADE BY Mayor Pro-tem Vandermark, seconded by Council Member Gagliardi to Approve **Resolution 2024-44R**: A Resolution of the Town Council of the town of Severance, Colorado, prescribing the Town of Severance's water and wastewater rates, fees, tolls and charges, and infrastructure investment fees with the correction to the per KGal at $8.41. All Council Members present voting Yes.

MOTION PASSED

4. Pg 149 - Resolution 2024-45R: A Resolution of the Town Council of the Town of Severance, Colorado, adopting the Town of Severance Fee Schedule

- Legislative
- Staff Presentation: Nicholas Wharton, Town Manager, Efrain Lemus, Finance Director

MOTION WAS MADE BY Council Member Bruen, seconded by Council Member Meyers to Approve **Resolution 2024-45R**: A Resolution of the Town Council of the Town of

Severance, Colorado, adopting the Town of Severance Fee Schedule with the correction to the per KGal at $8.41. All Council Members present voting Yes.

MOTION PASSED

5. **PUBLIC HEARING**
Pg 160 - Resolution 2024-46R: A Resolution of the Town Council of the Town of Severance, Colorado, adopting a budget for the Fiscal Year of 2025 and appropriating sums for and defraying the expenses and liabilities for the fiscal Beginning January 1, 2025 and ending December 31, 2025

   - Legislative
   - Staff Presentation: Nicholas Wharton, Town Manager, Efrain Lemus, Finance Director

   The public hearing opened at 7:27 p.m., and no one in attendance wished to comment. The hearing closed at 7:28 p.m.

   MOTION WAS MADE BY Mayor Pro-tem Vandermark, seconded by Council Member Borrett to Approve **Resolution 2024-46R**: A Resolution of the Town Council of the Town of Severance, Colorado, adopting a budget for the Fiscal Year of 2025 and appropriating sums for and defraying the expenses and liabilities for the fiscal Beginning January 1, 2025 and ending December 31, 2025. All Council Members present voting Yes.

MOTION PASSED

6. **Pg 473 - Resolution 2024-47R: A Resolution of the Town Council of the Town of Severance, Colorado, Appropriating sums of money for the various funds in the amounts and for the purposes as set forth below for the 2025 Budget**

   - Legislative
   - Staff Presentation: Nicholas Wharton, Town Manager, Efrain Lemus, Finance Director

   MOTION WAS MADE BY Mayor Pro-tem Vandermark, seconded by Council Member Meyers to Approve **Resolution 2024-47R**: A Resolution of the Town Council of the Town of Severance, Colorado, Appropriating sums of money for the various funds in the amounts and for the purposes as set forth below for the 2025 Budget. All Council Members present voting Yes.

MOTION PASSED

7. **Pg 476 - Resolution 2024-48R: A Resolution of the Town Council of the Town of Severance, Colorado, levying general property taxes for the year 2025 to help defray the costs of government for the 2025 budget year.**

   - Legislative
   - Staff Presentation: Nicholas Wharton, Town Manager, Efrain Lemus, Finance Director

   MOTION WAS MADE BY Mayor Pro-tem Vandermark, seconded by Council Member Bruen to Approve **Resolution 2024-48R**: A Resolution of the Town Council of the Town of Severance, Colorado, levying general property taxes for the year 2025 to help defray the costs of government for the 2025 budget year. All Council Members present voting Yes.

MOTION PASSED

8. **Pg 478 - Resolution 2024-49R: A Resolution of the Town Council of the Town of Severance, Colorado, Adopting a Schedule of Regular and Work Session Meetings for the Town**

   MOTION WAS MADE BY Council Member Bruen, seconded by Mayor Pro-tem Vandermark to Approve **Resolution 2024-49R**: A Resolution of the Town Council of the Town of Severance, Colorado, Adopting a Schedule of Regular and Work Session Meetings for the Town. Six Council Members voting yes and Council Member Joseph voting no.

MOTION PASSED 6-1

C. COUNCIL MEMBER PETITIONS

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

D. ADJOURN

The Mayor adjourned the meeting into Executive Session at 8:12 p.m.

E. EXECUTIVE SESSION

1. **Executive Session Pursuant to C.R.S. § 24-6-402(4)(b) to confer with the Town Attorney for the purposes of receiving legal advice on specific legal questions pertaining to drainage facilities related to the Timber Ridge Fourth Filing Subdivision in the Town of Severance.**

MOTION WAS MADE BY Mayor Pro-tem Vandermark, seconded by Council Member Bruen to ADJOURN INTO an **Executive Session** Pursuant to C.R.S. § 24-6-402(4)(b) to confer with the Town Attorney for the purposes of receiving legal advice on specific legal questions pertaining to drainage facilities related to the Timber Ridge Fourth Filing Subdivision in the Town of Severance. All Council Members present voting Yes.

MOTION PASSED

2. **Executive Session Pursuant to C.R.S. § 24-6-402(4)(a) and (4)(e)(I) for purposes of discussing the potential lease, transfer, or sale of real property located at 312 and 336 First Street in the Town of Severance, and to determine positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators pertaining thereto.**

MOTION WAS MADE BY Mayor Pro-Tem Gagliardi, seconded by Council Member Meyers to ADJOURN INTO an **Executive Session** Pursuant to C.R.S. § 24-6-402(4)(a) and (4)(e)(I) for purposes of discussing the potential lease, transfer, or sale of real property located at 312 and 336 First Street in the Town of Severance, and to determine positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators pertaining thereto. All Council Members present voting Yes.

MOTION PASSED

AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 12 - **Resolution 2025-01R**: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Professional Services Agreement for 2024 Audit Services Agreement for 2024 Audit Services with the Adams Group, LLC	Efrain Lemus, Finance Director	Efrain Lemus, CPA

ACTION REQUESTED

Management asks that the Town Council approve Resolution 2025-01R by approval of the consent calendar.	**Attorney Approved** **Action Requested** **Resolution**

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, 2024. 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, 2024.

PUBLIC SUPPORT/CONCERN

None at this time.

ANALYSIS AND RECOMMENDATION

Management recommends that the Town Council approve the Engagement Letter for 2024 Audit Services with The Adams Group, LLC, and Resolution 2025-01R by approval of the consent calendar.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:

1. 2025-01R 2024 Audit Engagement
2. 2024 Engagement Letter - Town of Severance
3. 2024 Examination EL - Single Audit

RESOLUTION NO. 2025-01R

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, APPROVING THE PROFESSIONAL SERVICES AGREEMENT FOR 2024 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 2023 Audit; and

WHEREAS, staff recommends The Adams Group, LLC for the 2024 Audit, and

WHEREAS, it is required by Colorado Revised Statues 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 2024 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 2024 Audit Services with The Adams Group, LLC on behalf of the Town of Severance.

RESOLVED AND APPROVED this 14th day of January 2025.

TOWN OF SEVERANCE, COLORADO

____

Matthew Fries, Mayor

ATTEST:

____

Sarah Jacobsen, Town Clerk

THE ADAMS GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS

November 8. 2024

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, 2024.

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, 2024. 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

6000 Greenwood Plaza Blvd.
Ste. 115
Greenwood Village, CO 80111
303-733-3796
www.tagcpaco.com

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.

Auditors' 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.

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.

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.

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.

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.

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 2025.

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 $23,450 for the financial audit and nonattest services outlined above. 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. 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 Town Council. 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

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: ____

THE ADAMS GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS

November 15, 2024

Town Council and Management
Town of Severance
3 South Timber Ridge Parkway
P.O. Box 339
Severance, CO 80549

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.

We will perform a compliance examination in accordance with the Government Accountability Office (GAO), *Government Auditing Standards.* The compliance examination will be performed under the alternative approach to a single audit or program-specific audit under 2 CFR Part 200, Subpart F over the Town as of December 31, 2024. The alternative approach is a result of the Town expending over $750,000 of Coronavirus State and Local Fiscal Recovery Funds (SLFRF) reported under CFDA # 21.027 for the year ended December 31, 2024. The Town would not otherwise be required to undergo an audit pursuant to 2 CFR Par 200, Subpart F, if it was not for the expenditures of SLFRF funds directly awarded by the Treasury. The objectives of our examination are to (1) obtain reasonable assurance about whether the Town complied in all material respects with the compliance requirements for allowable activities under CFDA # 21.027; and (2) to express an opinion as to whether the Town complied in all material respects with the compliance guidelines under the alternative approach to a single audit under 2 CFR Part 200, Subpart F.

Our examination will be conducted in accordance with attestation standards established by the AICPA. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to Town Council and Management of the Town. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

We will plan and perform the examination to obtain reasonable assurance about whether the Town complied in all material respects with allowable costs under CFDA #21.027, based on the Uniform Guidance Compliance Supplement and the alternative approach to a single audit. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist.

6000 Greenwood Plaza Blvd.
Ste. 115
Greenwood Village, CO 80111
303-733-3796
www.tagcpaco.com

However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the presentation of the federal expenditures and schedule of expenditures of federal awards in accordance with the Uniform Guidance and the alternative compliance examination engagement; and for selecting the criteria and determining that such criteria are suitable, will be available to intended users, and are appropriate for the purpose of the engagement. You are responsible for, and agree to provide us with, a written assertion about whether federal expenditures and schedule of expenditures of federal awards is presented in accordance with the Uniform Guidance. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

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 we 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.

Eric Miller, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will not exceed $5,900. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the examination. 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. Our invoices for these fees will be payable on presentation.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney’s fees, resulting from knowing misrepresentations to us.

We appreciate the opportunity to be of service to you 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 enclosed copy and return it to us.

Very truly yours,

The Adams Group, LLC

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: ______________________________

AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 23 **- Resolution 2025-02R:** A Resolution for the Town Council of the Town of Severance, Colorado, to appropriate and reappropriate funds for 2024 projects that were budgeted but not completed by December 31, 2024	Efrain Lemus, Finance Director	Efrain Lemus, CPA

ACTION REQUESTED

Management asks that the Town Council approve Resolution 2025-02R by approval of the consent calendar.	**Resolution** **Attorney Approved** **Action Requested**

BRIEF SUMMARY

Town Management is recommending that the Town Council review Resolution 2025-02R and take action to reappropriate project budgets that expired at the end of the 2024 fiscal year before the projects were completed.

PUBLIC SUPPORT/CONCERN

None at this time.

ANALYSIS AND RECOMMENDATION

Management recommends that the Town Council approve Resolution 2025-02R by approval of the consent calendar.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:

1. 2025-02R- Reappro 2024 Capital Projects

RESOLUTION NO. 2025-02R

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, PROVIDING FOR ADDITIONAL APPROPRIATIONS IN FISCAL YEAR 2025 FOR THE REAPPROPRIATION OF THE BUDGET OF 2024 CAPITAL PROJECTS STILL IN PROGRESS AND AMENDMENTS TO THE 2025 ADOPTED BUDGET.

WHEREAS, the 2024 budget appropriations lapsed on December 31st, 2024; and

WHEREAS, the Town had appropriations for projects and equipment purchases to be continued in 2025; and

WHEREAS, the Town has the money available in fund balances; and

WHEREAS, the Town would like to reappropriate funding that was appropriated in the 2024 Amended Budget for these ongoing projects; and

WHEREAS, the Town had identified revenues received in 2024 that are for projects to begin in 2025; and

WHEREAS, the Town would like to appropriate the identified revenues in fund balance; and

WHEREAS, in accordance with Section 8.10 of the Town of Severance Home Rule Charter, the Town Council may modify appropriations by resolution during the fiscal year for unanticipated budgetary issues, so long as such modified appropriations do not cause total expenditures within a fund to exceed the beginning fund balance or the funds available plus anticipated revenues and other sources of funds within the fund as estimated in the budget; and

WHEREAS, the Town Council desires to modify appropriations and to authorize the expenditure of certain funds by enacting a supplemental budget appropriation to the 2025 Town budget.

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

<u>Section 1</u>. The following modifications to unencumbered appropriation balances for Fiscal Year 2025 as set forth below are hereby approved:

A. Appropriations of Additional Fund Balance:

APPROPRIATIONS FROM FUND BALANCE	
GENERAL FUND	$1,861,700
PUBLIC FACILITIES	$15,329
PUBLIC SAFETY	$3,117
WATER FUND - UNRESTRICTED	$875,386
WASTEWATER FUND - UNRESTRICTED	$561,386
STORMWATER FUND - UNRESTRICTED	$7,082

TOTAL FUNDS TO BE APPROPRIATED: $3,324,000

Section 2. The following modifications to budget expenditures for Fiscal Year 2025 as set forth below are hereby approved:

Expenditures by Project and Fund:

PROJECT	TITLE	CODE	AMOUNT
P-2402	LOUP RESERVOIR SYSTEM	120 75-75-7500	$ 316,000
PW-2301	PUBLIC WORKS AND POLICE DEPARTMENT FENCING	121 75-75-7500	$ 35,000
PW-2401	NEW PW SITE FENCING	125 75-75-7500	$ 32,000
PROG-FAC	FACILITIES CAPITAL MAINTENANCE	142 75-75-7500	$ 4,000
PROG-ADMIN1	WELCOME AND DIRECTIONAL TOWN SIGNAGE	141 75-75-7500	$ 45,000
-	ECONOMIC DEVELOPMENT	- 75-75-7500	$ 1,000,000
ADMIN-2303	SAFE PASSAGEWAYS	139 75-75-7000	$ 393,000
W-2101	WATER TANK	22 51-83-7500	$ 734,000
PROG-FAC	FACILITIES CAPITAL MAINTENANCE	142 75-75-7500	$ 130,000
WW-2401	WASTEWATER TREATMENT FACILITY	140 52-84-7500	$ 374,000
WW-2302	WASTEWATER POND LINER	114 52-83-7500	$ 140,000
WW-2004	WASTEWATER MASTER PLAN	42 52-83-7000	$ 36,000
PD-2301	POLICE STATION RENOVATION	89 75-75-7500	$ 30,000
PROG-FAC-PW	FAC CAP MAINT - PUBLIC WORKS	144 75-75-7000	$ 55,000

TOTAL EXPENDITURES: $3,324,000

Section 3. The Town Manager is directed to affect the necessary transfers to comply with this resolution, and to update beginning balances to actual balances for a more accurate statement of budget status.

RESOLVED AND APPROVED this 14th day of January 2025.

TOWN OF SEVERANCE, COLORADO

____

Matthew Fries, Mayor

ATTEST:

____

Sarah Jacobsen, Town Clerk

TOWN OF SEVERANCE
PAYMENT APPROVAL REPORT
11/1/24 - 11/30/24

Vendor Name	Invoice Number	Description	Amount Paid
Agfinity, Inc	H84377	Fertilizer for Parks	$ 1,864.40
AJ's Backflow Testing LLC	19789	backflow testing	$ 1,940.00
Amazon Capital Services	179J-G164-MCR	Soap,Trash bags, Paper towels. Toilet paper	$ 133.23
Amazon Capital Services	179J-G164-MCR	Pens, Push Pins, Plant Saucer	$ 25.64
Amazon Capital Services	179J-G164-MCR	Office Chair, Mini Fridge, Wall clock	$ 1,148.76
Amazon Capital Services	179J-G164-MCR	Flashlight	$ 38.94
Amazon Capital Services	179J-G164-MCR	Cooler Bag, Halloween Banner, Halloween Inflatable, Glow Stick	$ 114.33
Amazon Capital Services	179J-G164-MCR	Ink Cartridges	$ 29.49
Amazon Capital Services	179J-G164-MCR	Wireless Mircophone	$ 17.99
Amazon Capital Services	179J-G164-MCR	Envelopes	$ 46.02
Amazon Capital Services	179J-G164-MCR	Strobe Beacon Lights	$ 47.58
Amazon Capital Services	179J-G164-MCR	Stairs Steps/ stairs for the well shed due to having to raise it.	$ 231.98
Amazon Capital Services	1Q76-6DKC-PJQQ	Monitor, TV Mount, Roku	$ 450.93
Amazon Capital Services	1Q76-6DKC-PJQQ	Anniversary supplies	$ 391.79
Amazon Capital Services	1HDC-P6PP-KMQ6	Flash Drive	$ 27.87
Amazon Capital Services	1HDC-P6PP-KMQ6	Shelves	$ 169.97
Amazon Capital Services	1HDC-P6PP-KMQ6	Shipping & discount	$ 289.99
Amazon Capital Services	1HDC-P6PP-KMQ6	Correction	$ (3.00)
Amazon Capital Services	1HDC-P6PP-KMQ6	Credit Memo	$ (289.99)
Arapahoe Rental	AR-031711-001	Sprinkler Blowout	$ 780.36
Ascent Broadband, LLC	15456	PW Internet Service	$ 190.00
Ascent Broadband, LLC	151457	PD Internet Service	$ 204.00
Ayres Associates Inc.	218840	General Planning Services	$ 9,832.50
Ayres Associates Inc.	218840	Moody Project - #233	$ 745.00
CEBT	INV 0070740	Monthly Health Insurance	$ 43,185.64
Colorado State Treasury	45595	Unclaimed Property as of 10-30-2024	$ 981.48
Colorado State Treasury	45595	Unclaimed Property as of 10-31-2024	$ 159.62
Contech Engineered Solutions, LLC	10182024	2024 Ford F-150 - VIN ending 69091	$ 49,475.00
Dept Public Health Environment	E240513	Monthly testing	$ 215.00
Direct Discharge Consulting, LLC	2750	Chlorine Injection Project	$ 3,028.50
Direct Discharge Consulting, LLC	2750	Chlorine Injection Project	$ 3,028.50
E-470 Public Highway Authority	2096863081	Toll Transaction	$ 9.20
ELAN Corporate Payment Systems	8100 1124	MILE HIGH SHOOTING ACCESS-Ammo	$ 1,367.55
ELAN Corporate Payment Systems	8100 1124	MURDOCH'S-Hoodie for winter (Zac P)	$ 75.00
ELAN Corporate Payment Systems	8100 1124	MURDOCH'S-Bibs for winter (Steven K.)	$ 139.99
ELAN Corporate Payment Systems	8100 1124	MURDOCH'S-Hoodie for winter (Brad D.)	$ 69.99
ELAN Corporate Payment Systems	8100 1124	MURDOCH'S-Winter Hoodie (Ryan R.)	$ 69.99
ELAN Corporate Payment Systems	8100 1124	STAINLESS SUPPLY, INC-89-PD2301, Stainless Steel Table	$ 2,541.52
ELAN Corporate Payment Systems	8100 1124	CO MOTOR VEHICLE SERVI-Plates for New F-150 & 2 renewals-PD	$ 26.01
ELAN Corporate Payment Systems	8100 1124	EZCATER*GARBANZO MEDIT-Tree Board meeting 10/28/24 food	$ 177.00
ELAN Corporate Payment Systems	8100 1124	MURDOCH'S RANCH&HOME #25-Winter Hoodie (Rod T.)	$ 64.99
ELAN Corporate Payment Systems	8100 1124	FSP*TOPSHELF PRINTERS-Decals and numbers for PW vehic and equip	$ 327.75
ELAN Corporate Payment Systems	8100 1124	CO LTAP-Refund for class that was cancelled	$ (50.00)
ELAN Corporate Payment Systems	8100 1124	CHICKEN SALAD CHICK 31-	$ 61.93
ELAN Corporate Payment Systems	8100 1124	DOLLAR GENERAL #20448-Air horns	$ 15.89
ELAN Corporate Payment Systems	8100 1124	CO LTAP-Refund for class that was cancelled	$ (50.00)
ELAN Corporate Payment Systems	8100 1124	SCHEELS JOHNSTOWN-	$ 781.93
ELAN Corporate Payment Systems	8100 1124	CBI ONLINE-PW New Hire Backgrounds	$ 6.00
ELAN Corporate Payment Systems	8100 1124	FSP*FIONA'S DELICATESSEN-	$ 100.80
ELAN Corporate Payment Systems	8100 1124	MURDOCH'S RANCH&HOME #25-Winter Hoodie for Jerry Nelson	$ 79.99
ELAN Corporate Payment Systems	8100 1124	4IMPRINT, INC-Items for events	$ 4,725.90
ELAN Corporate Payment Systems	8100 1124	SCHEELS JOHNSTOWN-Staff and Council Gear	$ 1,606.36
ELAN Corporate Payment Systems	8100 1124	SCHEELS JOHNSTOWN-Staff and Council gear	$ 1,093.29
ELAN Corporate Payment Systems	8100 1124	KING SOOPERS #0104-11.12.24 Military Appreciation Dinner	$ 27.47
ELAN Corporate Payment Systems	8100 1124	OLIVE GARDEN 0021376-Veterans dinner	$ 1,094.04
ELAN Corporate Payment Systems	8100 1124	DOUG'S DINER-	$ 80.00
ELAN Corporate Payment Systems	8100 1124	DROPBOX FAX MONTHLY-	$ 29.97
ELAN Corporate Payment Systems	8100 1124	TOWN OF LOCHBUIE-NoCo Clerk Meeting-Lunch - 11.14.24	$ 12.00
ELAN Corporate Payment Systems	8100 1124	MR. YO'S LLC-	$ 65.16
ELAN Corporate Payment Systems	8100 1124	OPENAI *CHATGPT SUBSCR-Monthly AI Testing	$ 20.00
ELAN Corporate Payment Systems	8100 1124	GREELEY RIO-Volunteer Day Lunch Appreciation	$ 195.67
ELAN Corporate Payment Systems	8100 1124	DOLLAR GENERAL #20448-	$ 131.12
ELAN Corporate Payment Systems	8100 1124	VISTAPRINT-Thank you cards from TC to TB,CAB and PC	$ 41.97
ELAN Corporate Payment Systems	8100 1124	VISTAPRINT-Holiday card from Management to staff	$ 74.63
ELAN Corporate Payment Systems	8100 1124	CO MOTOR VEH SERV EMV-Plates for 2025 Ford Exp	$ 14.09
ELAN Corporate Payment Systems	8100 1124	LIFECORE FITNESS INC-Assault Bike for PD gym	$ 699.00
ELAN Corporate Payment Systems	8100 1124	ICMA ONLINE-	$ 688.00
ELAN Corporate Payment Systems	8100 1124	CHEYENNE MOUNTAIN RESORT-E Lemus Hotel CGFOA	$ 522.00
ELAN Corporate Payment Systems	8100 1124	FAIRFIELD INN COLO SPG-J Grossnickle Hotel for CGFOA Conference	$ 297.00
ELAN Corporate Payment Systems	8100 1124	POSTERMYWALL PREMIUM-Graphic design subscription	$ 99.95
ELAN Corporate Payment Systems	8100 1124	SP REP FITNESS-Gym for new PD building	$ 3,527.45
ELAN Corporate Payment Systems	8100 1124	CHEYENNE MOUNTAIN RST FB-CGFOA Dinner	$ 94.00
ELAN Corporate Payment Systems	8100 1124	DYEKMAN TROPHIES INC OF-Mayor Pro-tem name tag	$ 10.00
ELAN Corporate Payment Systems	8100 1124	SOCIETYFORHUMANRESOURCE-conference SHRM	$ 2,295.00
ELAN Corporate Payment Systems	8100 1124	EXPEDIA 72969778241621-Conference travel	$ 1,330.72
ELAN Corporate Payment Systems	8100 1124	SOUTHWES 5262583259305-Conference Lodging	$ 552.96
Falcon Environmental Corp.	11029	LIT Unit Baldridge lift station alarm low/high	$ 4,260.00

Vendor Name	Invoice Number	Description	Amount Paid
Forensic Truth Verification Group, Inc.	1897	24-1445 Billings,	$ 165.00
Freedom Mailing Services Inc	49036	Postcard Billing Processing	$ 849.47
Freedom Mailing Services Inc	49036	Postcard Bill Processing	$ 849.47
Front Range Compliance Services, LLC	10313	Consulting Services	$ 130.50
Infusion Architects, LLC	900642067	Natural Gas	$ 55.78
Infusion Architects, LLC	13	23010 - Severance Police Department	$ 3,214.12
JR Engineering, LLC	85611	#307 Bower North Development Review	$ 392.50
JR Engineering, LLC	0000524652	Travel Expense - Michelle Harte	$ 226.46
Landmark Structures I, LP	15	Water Tower #22 W-2101	$ 27,472.00
Landmark Structures I, LP	15	Water Tower Retainage	$ (1,373.60)
Language Line Services, Inc.	11432952	Over-the-phone interpretation	$ 2.46
LightGig Communications, LLC	465819	Internet/Backup Service	$ 120.00
Next Step Communications, LLC	14016	Starlink Monthly Rental for Lakeview City Park	$ 250.00
Next Step Communications, LLC	14016	Starlink Monthly Rental for Severance Community Park	$ 250.00
North Weld County Water District	3386000102124	Water Utility	$ 40,457.45
North Weld County Water District	3654000102124	Water Utility	$ 28.50
North Weld County Water District	6546000102124	Water Utility	$ 81,083.88
Northern Engineering Services Inc	1136-001-104	Engineering - Severance Storage - Cust 270	$ 372.50
Northern Engineering Services Inc	900747147	300942323 - 10822 County Road 74 Bldg Stoc	$ 16.17
Northern Engineering Services Inc	900747147	300954583 - 20/15 2-6-67 Sewage Plant	$ 1,461.41
Northern Engineering Services Inc	900747147	301274394 - 209 1st St Bldg Fire	$ 26.72
Northern Engineering Services Inc	900747147	301443761 - 1020 Mahogany Dr Unit Pump	$ 487.75
Northern Engineering Services Inc	900747147	301456912 - 336 1st St	$ 112.18
Northern Engineering Services Inc	900747147	301597386 - 400 Timber Ridge Pkwy Unit Spkl	$ 13.38
Northern Engineering Services Inc	900747147	301709610 - 57/16 2-6-67 Pump	$ 12.24
Northern Engineering Services Inc	900747147	301748145 - 410 Timber Ridge Pkwy Unit Spkl	$ 11.26
Northern Engineering Services Inc	900747147	301872364 - 513 1/2 Broadview Dr	$ 39.18
Northern Engineering Services Inc	900747147	301894204 - 50 Timber Ridge Pkwy	$ 76.54
Northern Engineering Services Inc	900747147	302039930 - 1236 1/2 Baldridge Dr Unit Lift	$ 318.30
Northern Engineering Services Inc	900747147	303987355 - 3 S Timber Ridge Pkwy	$ 684.42
Northern Engineering Services Inc	900747147	304182684 - 231 W 4th Ave Unit Pump	$ 255.78
Northern Engineering Services Inc	900747147	304683265 - 410 Immigrant Trail - Settlers Landing HOA	$ 14.31
Northern Engineering Services Inc	900747147	304881524 - 145 3rd St	$ 550.23
Northern Engineering Services Inc	900747147	304920983 - 100 Waterfall Way	$ 212.41
Northern Engineering Services Inc	900747147	304920986 - 101 Waterfall Way	$ 126.80
Northern Engineering Services Inc	900747147	312 1st St	$ 180.50
Prairie Mountain Media	400674	Public Notice - Voters	$ 98.56
PURCHASE POWER	10202024	Postage	$ 502.25
Quality Well and Pump LLC	2024-5632	Well House Modifications	$ 982.05
Quality Well and Pump LLC	2024-5632	Well House Modifications	$ (982.05)
Quality Well and Pump LLC	2024-5632	Well House Modifications	$ 982.05
Republic Services, Inc	0642-001140525	Trash Services - Wastewater Plant Acct	$ 77.07
S&S Coating Services	0312	Coating and Welding Inspection (Water Tower)	$ 19,000.00
SAFEbuilt Colorado, Inc.	862340	Building Inspections	$ 34,072.02
Sign Solutions USA	414688	Signs 10-61-4350 - $2263.78	$ 2,263.78
Sign Solutions USA	414688	Signs 10-65-4350 - $3432.26	$ 3,432.26
Superior Towing, Inc.	319458	Towing	$ 256.48
Tailored Technology Services, Inc	20142	Managed Services	$ 7,896.22
Tailored Technology Services, Inc	20179	Hardware	$ 75.58
Tailored Technology Services, Inc	901086135	Street Lights	$ 6,590.33
Timber Line Electric & Control Corp	22374	Water Tank	$ 6,356.60
Town of Windsor	015265-000 1024	Wastewater Treatment	$ 22,598.75
TransUnion Risk & Alternative Data, Inc	5453941-202410-1	Background Checks	$ 75.00
Tri-Tech Security, Inc.	35911	PD Bldg fire alarm monitoring	$ 29.50
UMB Staff Credit Cards	0151 1024	Ascentbb Business-Internet for temp PD building	$ 204.00
UMB Staff Credit Cards	0151 1024	Ezcater*jersey Mikes S-CAB Mtg Meal Oct 2, 2024	$ 163.15
UMB Staff Credit Cards	0151 1024	Trailborn Rocky Mounta-TC Retreat 10.10.24 & 10.11.24 Rooms for all 7 TC Member, Nick Lindsay	$ 796.00
UMB Staff Credit Cards	0151 1024	Dropbox Fax Monthly-Monthly Annually	$ 29.97
UMB Staff Credit Cards	0151 1024	Trailborn Rocky Mounta-TC Retreat 10.10.24 & 10.11.24 Rooms for all 7 TC Member, Nick Lindsay	$ (796.00)
UMB Staff Credit Cards	0151 1024	Trailborn Rocky Mounta-TC Retreat 10.10.24 & 10.11.24 Rooms for all 7 TC Member, Nick Lindsay	$ 796.00
UNUM Life Insurance Co America	10.24	Monthly Disability Insurance	$ 4,521.16
Utility Notification Center	224101419	RTL Transmissions	$ 207.05
Utility Notification Center	224101419	RTL Transmissions	$ 207.04
Utility Notification Center	5306214-2534-3	PW/Roll Off Trash Service	$ 219.59
Utility Notification Center	5306214-2534-3	PW/Roll Off Trash Service	$ 219.59
Utility Notification Center	5306214-2534-3	PW/Roll Off Trash Service	$ 219.59
Utility Notification Center	5306214-2534-3	PW/Roll Off Trash Service	$ 219.59
Utility Notification Center	5306214-2534-3	PW/Roll Off Trash Service	$ 219.57
Verizon Wireless	S35-T35W1-17994	Mulch	$ 140.00
Verizon Wireless	S35-T35W1-17995	Mulch	$ 140.00
Verizon Wireless	2029-5	Paint well shed to match PD colors	$ 117.25
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ 114.18
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ 21.44
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ 7.15
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ (50.34)
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ 51.47
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ 1,474.49

Vendor Name	Invoice Number	Description	Amount Paid
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ 98.91
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ (8.01)
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ 16.58
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ 14.73
Verizon Wireless	9976626241	Cell Phone - TH & PW	$ 7.40
Verizon Wireless	940842	PW - Copy Machine 94240	$ 123.74
Verizon Wireless	940842	PW Color Copies	$ 42.23
Verizon Wireless	940842	TH - Copy Machine 94244	$ 123.74
Verizon Wireless	940842	TH Color Copies	$ 206.62
Waste Management of Colorado, Inc	5298615-2534-1	PW/Roll Off Trash Service	$ 37.91
Waste Management of Colorado, Inc	5298615-2534-1	PW/Roll Off Trash Service	$ 37.91
Waste Management of Colorado, Inc	5298615-2534-1	PW/Roll Off Trash Service	$ 37.91
Waste Management of Colorado, Inc	5298615-2534-1	PW/Roll Off Trash Service	$ 37.91
Waste Management of Colorado, Inc	5298615-2534-1	PW/Roll Off Trash Service	$ 37.89
		Total:	$ 421,414.73

Financial Statement Review

January 7th , 2025

Interim Financial Statements

The **November 2024** Town of Severance Interim Financial Statements have been reviewed and can be published as part of the **January 14th, 2025** Town Council Consent Agenda.

Efrain Lemus, MBA, CPA
Finance Director

TOWN OF SEVERANCE

COMBINED CASH INVESTMENT

NOVEMBER 30, 2024

COMBINED CASH ACCOUNTS

01-100700	CASH ON HAND	2,199
01-101000	BANK OF CO- CHECKING ***1469	60,097
01-101500	BANK OF CO CREDIT CARD ***1481	7,546
01-101600	BANK OF CO CASH OUTLAY ***8205	(71,841)
01-102100	COLOTRUST - 8001	35,990,646
01-102110	COLOTRUST - 4001	1,034
01-102180	UMB SAFEKEEPING	26,254,601
01-106000	XPRESS DEPOSIT ACCOUNT	110,934
01-107500	CASH CLEARING - UTILITIES	(250)
01-107700	CASH CLEARING - WSFR	(2,772)
01-107800	CASH CLEARING - SD RE-4	(5,832)
	TOTAL COMBINED CASH	62,346,361
01-100000	CASH ALLOCATED TO OTHER FUNDS	(62,346,361)
	TOTAL UNALLOCATED CASH	

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	23,516,276
11	ALLOCATION TO CONSERVATION TRUST FUND	291,685
12	ALLOCATION TO TRANSPORTATION FUND	3,844,255
13	ALLOCATION TO PARKS FUND	475,448
14	ALLOCATION TO PUBLIC FACILITIES FUND	760,906
15	ALLOCATION TO PUBLIC SAFETY FUND	330,964
41	ALLOCATION TO FLEET FUND	530,489
51	ALLOCATION TO WATER FUND	17,446,397
52	ALLOCATION TO WASTEWATER FUND	13,954,157
53	ALLOCATION TO STORMWATER FUND	1,693,611
75	ALLOCATION TO CAPITAL PROJECTS	(497,827)
	TOTAL ALLOCATIONS TO OTHER FUNDS	62,346,361
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(62,346,361)
	ZERO PROOF IF ALLOCATIONS BALANCE	

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

GENERAL FUND

	ASSETS			
10-100000	CASH - COMBINED FUND		23,516,276	
10-105300	CASH W/ WELD COUNTY TREASURER		12,601	
10-105400	PREPAID EXPENSES		4,955	
10-115000	ACCOUNTS RECEIVABLE		911	
10-115010	FUEL INVENTORY		6,139	
10-115011	DIESEL INVENTORY		3,633	
10-115100	OTHER ACCOUNTS RECEIVABLE		3,241	
10-120000	DEVELOPER RECEIVABLES		9,931	
10-131000	DUE FROM OTHER GOVERNMENTS		194,631	
	TOTAL ASSETS			23,752,316
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-202000	ACCOUNTS PAYABLE		100,624	
10-203000	CUSTOMER DEPOSITS-DEVELOPERS		37,906	
10-203500	CUSTOMER DEPOSITS-RENTALS		1,500	
10-204000	OTHER ACCRUED EXPENSES		8,890	
10-211400	COLORADO UNEMPLOYMENT PAYABLE		982	
10-211650	AFLAC PAYABLE		1,148	
10-211700	HEALTH INSURANCE PAYABLE		211	
10-211710	DISABILITY INSURANCE PAYABLE		(4,396)	
10-211750	LIFE INSURANCE PAYABLE		494	
10-223000	DEFERRED INFLOWS OF RESOURCES		3,241	
	TOTAL LIABILITIES			150,601
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
10-290000	FUND BALANCE	18,965,804		
	REVENUE OVER EXPENDITURES - YTD	4,635,911		
	BALANCE - CURRENT DATE		23,601,715	
	TOTAL FUND EQUITY			23,601,715
	TOTAL LIABILITIES AND EQUITY			23,752,316

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	TAXES					
10-31-1000	PROPERTY TAX	2,524	2,305,016	2,206,538	(98,478)	104.5
10-31-3000	SALES TAX	194,631	1,800,966	1,840,503	39,537	97.9
10-31-4000	USE TAX	45,427	2,797,527	813,200	(1,984,327)	344.0
10-31-8100	SEVERANCE TAX (OIL & GAS)		267,007	10,000	(257,007)	2670.1
10-31-8200	FRANCHISE	18,037	195,152	225,000	29,848	86.7
10-31-9000	INTEREST / DELINQUENT TAX	161	1,379	1,500	121	91.9
	TOTAL TAXES	260,779	7,367,047	5,096,741	(2,270,306)	144.5
	LICENSES & PERMITS					
10-32-1100	LIQUOR LICENSE	200	400	500	100	80.0
10-32-2000	HOME BASED BUSINESS FEES		250	500	250	50.0
10-32-2100	BUILDING PERMIT & LICENSE	28,016	715,297	400,000	(315,297)	178.8
10-32-2600	ANIMAL LICENSES	90	805	700	(105)	115.0
10-32-3100	PLANNING ADMINISTRATION FEE	1,600	31,861	40,000	8,139	79.7
10-32-3400	OFFICE ADMINISTRATION FEE	8,315	213,298	150,000	(63,298)	142.2
10-32-4100	ROW/HUNT/SIGN/DEVELOP. PERMITS	2,000	71,271	24,000	(47,271)	297.0
10-32-4150	SOLICITOR LICENSES		1,520	6,000	4,480	25.3
	TOTAL LICENSES & PERMITS	40,221	1,034,701	621,700	(413,001)	166.4
	INTERGOVERNMENTAL					
10-33-1000	FEDERAL GRANTS		1,632,265		(1,632,265)	.0
10-33-3000	CDOT-MPO GRANTS		184,345		(184,345)	.0
10-33-4000	STATE GRANTS	388,959	653,989		(653,989)	.0
10-33-5000	HIGHWAY USERS	32,918	320,782	295,000	(25,782)	108.7
10-33-5050	MINERAL LEASE		71,062	50,000	(21,062)	142.1
10-33-5100	MOTOR VEHICLE FEES	3,917	69,027	65,000	(4,027)	106.2
10-33-5200	COUNTY ROAD & BRIDGE		54,499	60,000	5,501	90.8
10-33-5300	SPECIFIC OWNERSHIP TAX	6,026	73,343	90,000	16,657	81.5
10-33-5600	CIGARETTE TAX	476	4,223	5,000	777	84.5
10-33-6000	SHARED REVENUE WINDSOR		230,910	350,000	119,090	66.0
	TOTAL INTERGOVERNMENTAL	432,296	3,294,445	915,000	(2,379,445)	360.1
	CHARGES FOR SERVICES					
10-34-1100	COURT COSTS	7	2,637	3,000	364	87.9
10-34-1200	POLICE REVENUE		12,194	50,000	37,806	24.4
10-34-1400	COPIES & REPORTS	174	3,845	4,000	155	96.1
	TOTAL CHARGES FOR SERVICES	181	18,675	57,000	38,325	32.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES & FORFEITS					
10-35-1000	MUNICIPAL COURT FINES	1,490	43,770	60,000	16,230	73.0
10-35-1100	SURCHARGE	40	2,900	3,200	300	90.6
10-35-1300	RESTITUTION - TOWN	4,997	14,763		(14,763)	.0
	TOTAL FINES & FORFEITS	6,527	61,433	63,200	1,767	97.2
	MISCELLANEOUS					
10-36-1000	RETURN CHECK CHARGES	270	3,150	2,300	(850)	137.0
10-36-1500	INSURANCE CLAIM PAYMENTS		12,637	5,000	(7,637)	252.8
10-36-2000	OTHER MISCELLANEOUS REVENUE		6,219	8,400	2,181	74.0
10-36-3000	RENT	6,273	49,613	33,000	(16,613)	150.3
10-36-3500	INTEREST AND DIVIDENDS	76,964	825,676	350,000	(475,676)	235.9
10-36-3550	CHANGE IN MARKET VALUE	16,586	182,987		(182,987)	.0
10-36-3560	INTERFUND LOAN - PRINCIPAL			7,605	7,605	.0
10-36-3565	INTERFUND LOAN - INTEREST		4,191	1,344	(2,847)	311.9
10-36-4500	MATERIALS AND LABOR	1,330	6,721	9,000	2,279	74.7
10-36-5000	SPECIAL EVENT REVENUE	38	73,037	70,000	(3,037)	104.3
10-36-5100	SPECIAL EVENTS IN-KIND REVENUE		17,958		(17,958)	.0
10-36-6500	REIMBURSEMENTS/REFUNDS		776		(776)	.0
10-36-8050	OIL AND GAS ROYALTIES	2,164	284,191		(284,191)	.0
10-36-9900	OTHER REVENUES	7,702	42,502	20,051	(22,451)	212.0
	TOTAL MISCELLANEOUS	111,326	1,509,659	506,700	(1,002,959)	297.9
	TRANSFERS IN					
10-39-1000	TRANSFERS FROM OTHER FUNDS		(33,323)		33,323	.0
	TOTAL TRANSFERS IN		(33,323)		33,323	.0
	TOTAL FUND REVENUE	851,329	13,252,637	7,260,341	(5,992,296)	182.5

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	LEGISLATIVE					
10-41-1100	REGULAR STAFF WAGES	6,080	78,922	107,392	28,470	73.5
10-41-1102	OVERTIME			100	100	.0
10-41-1104	RETIREMENT 457	182	2,368	6,447	4,079	36.7
10-41-1105	BOARD OF TRUSTEE FEES	2,000	23,000	26,330	3,330	87.4
10-41-1130	FICA/MEDICARE	611	7,726	10,238	2,512	75.5
10-41-1140	WORKERS COMPENSATION		1,750	2,500	750	70.0
10-41-1150	UNEMPLOYMENT	12	158	403	245	39.2
10-41-1160	HEALTH INSURANCE	640	8,315	16,616	8,301	50.0
10-41-1161	DISABILITY INSURANCE	122	1,126	2,150	1,024	52.4
10-41-2100	LEGAL FEES	7,223	74,738	100,000	25,262	74.7
10-41-3150	TELEPHONE	59	1,005	1,200	195	83.7
10-41-3177	VEHICLE REPAIRS & MAINTENANCE			990	990	.0
10-41-3180	MILEAGE			1,500	1,500	.0
10-41-3210	INSURANCE AND BONDS		6,008	7,490	1,482	80.2
10-41-3320	PRINTING		712	30,000	29,288	2.4
10-41-3330	PUBLISHING/RECORDING	(33)	2,003	1,000	(1,003)	200.3
10-41-3350	ORDINANCE CODIFICATION		2,560	6,000	3,440	42.7
10-41-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS	575	4,759	5,000	241	95.2
10-41-3820	CONTINUING EDUCATION	4,179	10,884	9,250	(1,634)	117.7
10-41-3825	MEETING/MEALS	119	11,401	12,000	599	95.0
10-41-3990	MISCELLANEOUS		70	500	430	14.0
10-41-3992	COUNCIL SPECIAL EVENTS		2,502	10,000	7,498	25.0
10-41-4010	CORA REQUESTS			1,500	1,500	.0
10-41-4320	COMPUTER REPLACE./AUDIO VISUAL		3,131	5,000	1,869	62.6
10-41-4330	COMPUTER SUPPORT AND MAINT		13,185	24,500	11,315	53.8
10-41-4350	SAFETY		92	10,000	9,908	.9
10-41-4520	VEHICLE FUEL			1,980	1,980	.0
10-41-4530	VEHICLE & EQUIP AMORTIZATION	165	1,815	1,980	165	91.7
10-41-4810	UNIFORMS	476	476	2,275	1,799	20.9
10-41-4990	SUPPLIES	305	1,476	1,000	(476)	147.6
10-41-5500	TOWN COUNCIL DISCRETIONARY	4,576	246,247	260,000	13,753	94.7
10-41-5560	TREE BOARD	177	397	2,000	1,603	19.9
10-41-5570	PLANNING COMMISSION			2,000	2,000	.0
10-41-8200	ALLOCATION TO WATER FUND	(2,244)	(25,691)	(37,785)	(12,094)	(68.0)
10-41-8300	ALLOCATION TO WASTEWATER FUND	(1,939)	(22,203)	(32,653)	(10,450)	(68.0)
10-41-8400	ALLOCATION TO STORMWATER FUND	(416)	(4,758)	(6,997)	(2,239)	(68.0)
	TOTAL LEGISLATIVE	22,868	454,171	591,906	137,735	76.7
	ELECTIONS					
10-42-3310	WELD CO COORDINATED ELECTION		149	11,000	10,851	1.4
	TOTAL ELECTIONS		149	11,000	10,851	1.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	JUDICIAL					
10-43-1100	REGULAR STAFF WAGES	5,027	51,807	57,198	5,391	90.6
10-43-1102	OVERTIME			100	100	.0
10-43-1104	RETIREMENT 457	151	1,554	3,435	1,881	45.3
10-43-1130	FICA/MEDICARE	382	3,939	4,384	445	89.9
10-43-1140	WORKERS COMPENSATION		1,015	1,500	485	67.7
10-43-1150	UNEMPLOYMENT	10	104	174	70	59.6
10-43-1160	HEALTH INSURANCE	640	6,183	11,496	5,313	53.8
10-43-1161	DISABILITY INSURANCE	102	785	1,150	365	68.3
10-43-2100	LEGAL FEES	850	11,225	13,000	1,775	86.4
10-43-2110	MUNICIPAL JUDGE		4,600	10,000	5,400	46.0
10-43-3150	TELEPHONE	20	346	250	(96)	138.3
10-43-3210	INSURANCE AND BONDS		3,489	3,500	11	99.7
10-43-3820	EDUCATION			500	500	.0
10-43-3830	TRANSLATOR/JUROR FEES		119	1,500	1,382	7.9
10-43-4310	COURT SUPPLIES		695	1,500	805	46.3
10-43-4330	COMPUTER SUPPORT AND MAINT			12,000	12,000	.0
10-43-4810	UNIFORMS		410	175	(235)	234.4
	TOTAL JUDICIAL	7,181	86,271	121,862	35,591	70.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
10-44-1100	REGULAR STAFF WAGES	23,841	294,105	322,246	28,141	91.3
10-44-1101	PART-TIME STAFF WAGES		4,185	15,000	10,815	27.9
10-44-1102	OVERTIME		259	2,000	1,741	12.9
10-44-1104	RETIREMENT	883	9,857	19,396	9,539	50.8
10-44-1130	FICA/MEDICARE	1,426	21,642	25,955	4,313	83.4
10-44-1140	WORKERS COMPENSATION		5,326	7,000	1,674	76.1
10-44-1150	UNEMPLOYMENT	48	611	1,022	411	59.8
10-44-1160	HEALTH & LIFE INSURANCE	2,914	31,633	39,975	8,342	79.1
10-44-1161	DISABILITY INSURANCE	456	3,945	5,470	1,525	72.1
10-44-2150	HR SERVICES	8,686	55,958	75,000	19,042	74.6
10-44-2990	OTHER PROFESSIONAL FEES	6	912	15,000	14,089	6.1
10-44-3110	UTILITIES	1,016	13,727	15,000	1,273	91.5
10-44-3150	TELEPHONE	389	5,373	5,000	(373)	107.5
10-44-3175	BUILDING REPAIRS & MAINTENANCE	1,085	11,636	15,000	3,364	77.6
10-44-3177	VEHICLE REPAIRS & MAINTENANCE		1,784	7,770	5,986	23.0
10-44-3210	INSURANCE AND BONDS		19,254	21,770	2,516	88.4
10-44-3220	CIRSA DEDUCTIBLES		1,500	6,000	4,500	25.0
10-44-3330	PUBLISHING			1,500	1,500	.0
10-44-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS	708	3,728	2,500	(1,228)	149.1
10-44-3820	CONTINUING EDUCATION	4,000	13,431	20,000	6,569	67.2
10-44-3825	MEALS/MISCELLANEOUS	196	4,362	4,000	(362)	109.0
10-44-3990	MISCELLANEOUS SERVICES/COPIER	358	5,733	8,500	2,767	67.5
10-44-3992	SPECIAL EVENT EXPENDITURE	13,222	143,034	175,000	31,966	81.7
10-44-3993	SPECIAL EVENTS IN-KIND COST		17,958		(17,958)	.0
10-44-4000	ADVERTISING		15,252	10,000	(5,252)	152.5
10-44-4310	OFFICE SUPPLIES	125	4,654	6,000	1,346	77.6
10-44-4320	COMPUTER REPLACE./AUDIO VISUAL	4,744	14,484	11,000	(3,484)	131.7
10-44-4330	COMPUTER SUPPORT AND MAINT	688	21,253	27,000	5,747	78.7
10-44-4340	POSTAGE		3,040	5,000	1,960	60.8
10-44-4350	SAFETY	1,220	6,260	10,000	3,740	62.6
10-44-4390	OTHER OFFICE EXPENSE	66	1,902	3,000	1,098	63.4
10-44-4520	VEHICLE FUEL	33	450	5,540	5,090	8.1
10-44-4530	VEHICLE & EQUIP AMORTIZATION	295	3,245	3,540	295	91.7
10-44-4810	UNIFORMS		997	1,350	353	73.8
10-44-4850	UNANTICIPATED EXP/CONTINGENCY		10,168	50,000	39,832	20.3
10-44-4990	MISCELLANEOUS SUPPLIES	75	1,113	2,500	1,387	44.5
10-44-8000	LEASE PAYMENT	221	884	1,000	116	88.4
10-44-8200	ALLOCATION TO WATER FUND	(6,926)	(75,899)	(89,104)	(13,205)	(85.2)
10-44-8300	ALLOCATION TO WASTEWATER FUND	(5,986)	(65,589)	(77,003)	(11,414)	(85.2)
10-44-8400	ALLOCATION TO STORMWATER FUND	(1,283)	(14,053)	(16,501)	(2,448)	(85.2)
	TOTAL ADMINISTRATION	52,506	598,111	763,426	165,315	78.4

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
10-45-1100	REGULAR STAFF WAGES	13,817	169,878	256,779	86,901	66.2
10-45-1102	OVERTIME			200	200	.0
10-45-1104	RETIREMENT 457	415	4,623	15,411	10,788	30.0
10-45-1130	FICA/MEDICARE	993	12,361	19,654	7,293	62.9
10-45-1140	WORKERS COMPENSATION		3,972	6,000	2,028	66.2
10-45-1150	UNEMPLOYMENT	28	340	773	433	43.9
10-45-1160	HEALTH & LIFE INSURANCE	2,422	25,715	41,788	16,073	61.5
10-45-1161	DISABILITY INSURANCE	277	2,110	5,340	3,230	39.5
10-45-2200	AUDIT & ACCOUNTING FEES		22,850	30,000	7,150	76.2
10-45-3150	TELEPHONE	100	1,675	3,300	1,625	50.8
10-45-3210	INSURANCE AND BONDS	350	13,949	15,000	1,051	93.0
10-45-3315	WELD COUNTY TREASURER FEE	27	23,160	25,000	1,840	92.6
10-45-3340	BANK CHARGES	20	2,190	2,500	310	87.6
10-45-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS		375	1,000	625	37.5
10-45-3820	CONTINUING EDUCATION	913	2,300	15,000	12,700	15.3
10-45-3825	MEALS/MISCELLANEOUS		526	500	(26)	105.3
10-45-4300	OFFICE FURNITURE		451	1,500	1,049	30.1
10-45-4310	OFFICE SUPPLIES		1,382	1,800	418	76.8
10-45-4320	COMPUTER REPLACE./AUDIO VISUAL		8,992	9,000	8	99.9
10-45-4330	COMPUTER SUPPORT AND MAINT			18,000	18,000	.0
10-45-4350	SAFETY			10,000	10,000	.0
10-45-4810	UNIFORMS		162	850	688	19.0
10-45-8200	ALLOCATION TO WATER FUND	(1,912)	(30,057)	(10,951)	19,106	(274.5)
10-45-8300	ALLOCATION TO WASTEWATER FUND	(1,653)	(25,975)	(9,463)	16,512	(274.5)
10-45-8400	ALLOCATION TO STORMWATER FUND	(354)	(5,568)	(2,028)	3,540	(274.6)
	TOTAL FINANCE	15,441	235,412	456,953	221,541	51.5

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SAFETY					
10-51-1100	REGULAR STAFF WAGES	88,756	968,204	1,218,035	249,831	79.5
10-51-1102	OVERTIME	8,964	145,974	20,000	(125,974)	729.9
10-51-1104	RETIREMENT	405	4,581	10,529	5,948	43.5
10-51-1107	CONTRACTED SECURITY SERVICES	2,275	8,464		(8,464)	.0
10-51-1130	FICA/MEDICARE	2,214	24,948	28,839	3,891	86.5
10-51-1140	WORKERS COMPENSATION		20,949	30,000	9,051	69.8
10-51-1150	UNEMPLOYMENT	200	2,275	3,721	1,447	61.1
10-51-1155	POLICE PENSION	7,083	76,244	104,261	28,017	73.1
10-51-1160	HEALTH INSURANCE	12,972	143,200	216,606	73,406	66.1
10-51-1161	DISABILITY INSURANCE	4,087	38,321	25,300	(13,021)	151.5
10-51-2300	MEDICAL		4,209	1,800	(2,409)	233.8
10-51-2310	PSYCHOLOGICAL	180	4,530	2,000	(2,530)	226.5
10-51-2900	CONTRACT POLICE SERVICES	171	50,542	50,000	(542)	101.1
10-51-2990	OTHER PROFESSIONAL FEES	30	19,834	24,000	4,166	82.6
10-51-3110	UTILITIES	369	2,941	8,000	5,059	36.8
10-51-3150	TELEPHONE/PAGERS	1,747	17,964	19,560	1,596	91.8
10-51-3173	REPAIRS & MAINTENANCE - EQUIPM			500	500	.0
10-51-3175	BUILDING REPAIRS & MAINTENANCE		875	6,225	5,351	14.1
10-51-3177	VEHICLE REPAIRS & MAINTENANCE	2,700	50,470	28,000	(22,470)	180.3
10-51-3180	MILEAGE		26	50	24	51.2
10-51-3210	INSURANCE AND BONDS		71,665	73,000	1,335	98.2
10-51-3320	PRINTING/FORMS		1,102	1,500	398	73.5
10-51-3610	DISPATCH COMMUNICATIONS		62,692	56,000	(6,692)	112.0
10-51-3630	MENTAL HEALTH CO-RESP. PROGRAM			15,000	15,000	.0
10-51-3640	DRUG TASK FORCE		1,000	1,000		100.0
10-51-3650	DOG TAGS/IMPOUND FEES		1,472	500	(972)	294.4
10-51-3740	RADIO MAINTENANCE			1,000	1,000	.0
10-51-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS		1,634	800	(834)	204.2
10-51-3820	CONTINUING EDUCATION & TRAIN	(32)	11,579	20,000	8,421	57.9
10-51-3825	MEALS/MISCELLANEOUS	297	2,005	500	(1,505)	400.9
10-51-3850	LAB TESTING FEES			500	500	.0
10-51-3950	TOWING		513		(513)	.0
10-51-3990	MISCELLANEOUS SERVICES	593	2,509	125	(2,384)	2006.8
10-51-4310	OFFICE SUPPLIES	(3)	3,684	2,000	(1,684)	184.2
10-51-4330	COMPUTER SUPPORT AND MAINT	3,742	52,673	52,000	(673)	101.3
10-51-4350	SAFETY			10,000	10,000	.0
10-51-4520	VEHICLE FUEL	1,524	25,005	35,200	10,195	71.0
10-51-4530	VEHICLE & EQUIP AMORTIZATION	6,759	24,509	37,610	13,101	65.2
10-51-4720	EQUIPMENT FOR PATROL	769	2,596	4,000	1,404	64.9
10-51-4730	EQUIPMENT FOR TRAINING	1,368	2,525	2,500	(25)	101.0
10-51-4740	EQUIPMENT FOR INVEST./EVIDENCE		1,302	1,500	198	86.8
10-51-4810	UNIFORMS		26,572	18,000	(8,572)	147.6
10-51-4850	UNANTICIPATED EXP/CONTINGENCY			20,000	20,000	.0
10-51-4990	MISCELLANEOUS SUPPLIES	(234)	2,250	5,000	2,750	45.0
	TOTAL PUBLIC SAFETY	146,935	1,881,835	2,155,161	273,326	87.3

GENERAL FUND

STREETS / MAINTENANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
10-61-1100	REGULAR STAFF WAGES	10,049	142,515	116,407	(26,108)	122.4
10-61-1101	PART-TIME STAFF WAGES	910	18,576	30,000	11,425	61.9
10-61-1102	OVERTIME		1,122	3,000	1,878	37.4
10-61-1104	RETIREMENT	277	4,118	7,077	2,959	58.2
10-61-1130	FICA/MEDICARE	791	10,990	11,433	443	96.1
10-61-1140	WORKERS COMPENSATION		4,473	6,000	1,527	74.6
10-61-1150	UNEMPLOYMENT	22	304	451	147	67.3
10-61-1160	HEALTH & LIFE INSURANCE	2,718	32,100	42,720	10,620	75.1
10-61-1161	DISABILITY INSURANCE	229	2,204	3,860	1,656	57.1
10-61-2300	MEDICAL			400	400	.0
10-61-2990	OTHER PROFESSIONAL FEES	574	2,253	1,200	(1,053)	187.7
10-61-3110	UTILITIES	208	1,095		(1,095)	.0
10-61-3150	TELEPHONE	122	1,549	2,000	451	77.4
10-61-3161	STREET LIGHTING	13,749	82,737	92,000	9,263	89.9
10-61-3162	TRAFFIC LIGHTS		347		(347)	.0
10-61-3172	REPAIRS & MAINTENANCE - STREET		120,625	125,000	4,375	96.5
10-61-3173	REPAIRS & MAINTENANCE - EQUIPM	1,225	7,641	12,163	4,521	62.8
10-61-3175	BUILDING REPAIRS & MAINTENANCE	89	1,918	2,000	82	95.9
10-61-3177	VEHICLE REPAIRS & MAINTENANCE		4,573	8,080	3,507	56.6
10-61-3210	INSURANCE AND BONDS		15,255	17,375	2,120	87.8
10-61-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS		19	500	481	3.8
10-61-3820	CONTINUING EDUCATION		2,549	1,500	(1,049)	169.9
10-61-3825	MEAL, MEETING, TRAVEL EXPENSE		131	250	119	52.4
10-61-4310	OFFICE SUPPLIES		31		(31)	.0
10-61-4311	STREET SUPPLIES	328	4,262	3,500	(762)	121.8
10-61-4330	COMPUTER SUPPORT & MAINTENANCE	1,195	18,493	13,755	(4,738)	134.5
10-61-4350	SAFETY	350	9,002	10,000	998	90.0
10-61-4520	VEHICLE FUEL	786	11,398	17,800	6,402	64.0
10-61-4530	VEHICLE & EQUIP AMORTIZATION	1,285	14,134	15,419	1,285	91.7
10-61-4810	UNIFORMS		833	825	(8)	101.0
10-61-4850	UNANTICIPATED EXP/CONTINGENCY		1,473	10,000	8,527	14.7
10-61-4990	MISCELLANEOUS SUPPLIES		673	5,000	4,327	13.5
10-61-5000	STREET SIGNS		15,866	15,000	(866)	105.8
10-61-7000	CAPITAL OUTLAY	969	43,437	475,073	431,636	9.1
	TOTAL STREETS / MAINTENANCE	35,875	576,693	1,049,788	473,095	54.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SNOW					
10-63-1100	REGULAR STAFF WAGES	957	10,370		(10,370)	.0
10-63-1102	OVERTIME	1,516	8,249	12,000	3,751	68.8
10-63-1104	RETIREMENT	63	500	360	(140)	139.0
10-63-1130	FICA/MEDICARE	180	1,355	918	(437)	147.6
10-63-1150	UNEMPLOYMENT	5	37	36	(1)	103.5
10-63-3173	REPAIRS & MAINTENANCE - EQUIPM	478	2,214	7,500	5,286	29.5
10-63-4110	SUPPLIES		26,371	60,000	33,629	44.0
10-63-4350	SAFETY	420	690	10,000	9,310	6.9
10-63-4520	VEHICLE FUEL		693		(693)	.0
10-63-4530	VEHICLE & EQUIP AMORTIZATION	2,083	22,917	25,000	2,083	91.7
	TOTAL SNOW	5,703	73,396	115,814	42,418	63.4
	PUBLIC WORKS OVERHEAD					
10-64-2990	OTHER PROFESSIONAL FEES		95		(95)	.0
10-64-3110	UTILITIES	2,034	21,822	22,000	178	99.2
10-64-3150	TELEPHONES & INTERNET	739	739		(739)	.0
10-64-3175	BUILDING REPAIRS & MAINTENANCE	3,857	17,345	15,000	(2,345)	115.6
10-64-3690	MOSQUITO CONTROL		30,000	30,000		100.0
10-64-3825	MEALS, MEETINGS AND TRAVEL		474	500	26	94.8
10-64-3990	MISCELLANEOUS SERVICES	147	1,877	2,200	323	85.3
10-64-4310	OFFICE SUPPLIES		2,054	1,500	(554)	137.0
10-64-4320	COMPUTER REPLACE./AUDIO VISUAL		1,089	5,000	3,911	21.8
10-64-4990	MISC SUPPLIES		1,950	2,500	550	78.0
10-64-5001	TORNADO SIRENS		840	2,500	1,660	33.6
	TOTAL PUBLIC WORKS OVERHEAD	6,776	78,284	81,200	2,916	96.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS / GREEN SPACE					
10-65-1100	REGULAR STAFF WAGES	9,209	140,214	105,811	(34,403)	132.5
10-65-1101	PART-TIME STAFF WAGES	910	18,576	30,000	11,425	61.9
10-65-1102	OVERTIME		1,197	3,000	1,803	39.9
10-65-1104	RETIREMENT	252	3,833	6,441	2,608	59.5
10-65-1130	FICA/MEDICARE	732	12,497	10,623	(1,874)	117.6
10-65-1140	WORKERS COMPENSATION		4,326	6,000	1,674	72.1
10-65-1150	UNEMPLOYMENT	20	341	419	78	81.4
10-65-1160	HEALTH & LIFE INSURANCE	2,569	30,459	40,935	10,476	74.4
10-65-1161	DISABILITY INSURANCE	213	2,061	3,640	1,579	56.6
10-65-2990	OTHER PROFESSIONAL FEES					.0
10-65-3110	UTILITIES	1,173	17,530	17,500	(30)	100.2
10-65-3150	TELEPHONE/PAGERS	154	1,948	2,200	252	88.5
10-65-3171	VANDALISM	897	1,788	5,000	3,212	35.8
10-65-3172	TREE & LANDSCAPE MAINTENANCE	1,864	2,771	2,500	(271)	110.8
10-65-3173	REPAIRS & MAINTENANCE - EQUIPM	8	16,731	15,163	(1,568)	110.3
10-65-3175	BUILDING REPAIRS & MAINTENANCE	589	8,592	5,000	(3,592)	171.8
10-65-3176	GROUNDS MAINTENANCE		11,669	10,000	(1,669)	116.7
10-65-3177	VEHICLE REPAIRS & MAINTENANCE		4,959	8,580	3,621	57.8
10-65-3210	INSURANCE AND BONDS		14,751	17,025	2,274	86.7
10-65-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS		329	350	21	94.1
10-65-3820	CONTINUING EDUCATION		1,996	1,250	(746)	159.7
10-65-3990	SERVICES		1,446	2,000	554	72.3
10-65-4330	COMPUTER SUPPORT & MAINTENANCE	1,195	18,459	14,125	(4,334)	130.7
10-65-4350	SAFETY		5,377	10,000	4,623	53.8
10-65-4520	VEHICLE FUEL	548	9,495	16,800	7,305	56.5
10-65-4530	VEHICLE & EQUIP AMORTIZATION	243	2,676	2,919	243	91.7
10-65-4810	UNIFORMS		794	825	31	96.2
10-65-4850	UNANTICIPATED EXP/CONTINGENCY		15,000	10,000	(5,000)	150.0
10-65-4990	SUPPLIES		5,956	9,000	3,044	66.2
10-65-6000	TREE CITY USA	6,140	16,590	21,200	4,610	78.3
10-65-7990	OTHER SMALL EQUIPMENT		1,171	5,000	3,829	23.4
	TOTAL PARKS / GREEN SPACE	26,716	373,530	383,305	9,775	97.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING					
10-70-1100	REGULAR STAFF WAGES	12,589	112,861	326,224	213,363	34.6
10-70-1104	RETIREMENT	378	3,386	19,575	16,189	17.3
10-70-1130	FICA/MEDICARE	958	8,591	24,957	16,366	34.4
10-70-1140	WORKERS COMPENSATION		4,059	8,000	3,941	50.7
10-70-1150	UNEMPLOYMENT	25	226	980	754	23.0
10-70-1160	HEALTH & LIFE INSURANCE	1,732	13,793	43,623	29,830	31.6
10-70-1161	DISABILITY INSURANCE	247	1,498	6,200	4,702	24.2
10-70-2400	ENGINEERING	7,712	55,816	40,000	(15,816)	139.5
10-70-2600	PLANNING SERVICES	1,413	31,466	40,000	8,534	78.7
10-70-2980	BUILDING INSPECTIONS & LICENSE	34,072	447,898	400,000	(47,898)	112.0
10-70-2990	OTHER PROFESSIONAL FEES			2,500	2,500	.0
10-70-3110	UTILITIES	71	710	1,000	290	71.0
10-70-3150	TELEPHONE	92	1,312	2,500	1,188	52.5
10-70-3173	REPAIRS & MAINTENANCE - EQUIPM			500	500	.0
10-70-3177	VEHICLE REPAIRS & MAINTENANCE			990	990	.0
10-70-3210	INSURANCE AND BONDS		13,957	18,490	4,533	75.5
10-70-3330	PUBLISHING/COMMUNICATIONS			500	500	.0
10-70-3810	DUES & MEMBERSHIPS		250	6,500	6,250	3.9
10-70-3820	CONTINUING EDUCATION		1,206	3,000	1,794	40.2
10-70-4099	DEVELOPER EXP.TO BE REIMBURSED	(731)	7,767		(7,767)	.0
10-70-4310	OFFICE SUPPLIES		624	750	126	83.2
10-70-4330	COMPUTER SUPPORT			5,300	5,300	.0
10-70-4350	SAFETY			10,000	10,000	.0
10-70-4520	VEHICLE FUEL		261	3,780	3,519	6.9
10-70-4530	VEHICLE & EQUIP AMORTIZATION	165	1,815	1,980	165	91.7
10-70-4810	UNIFORMS		281	400	119	70.2
10-70-4987	ECONOMIC DEVELOPMENT	11,531	1,051,117	2,068,738	1,017,621	50.8
10-70-4989	TRAIL DEVELOPMENT		15,000	15,000		100.0
	TOTAL PLANNING	70,253	1,773,894	3,051,487	1,277,593	58.1
	TRANSFERS TO OTHER FUNDS					
10-90-9010	TRANSFERS TO OTHER FUNDS		2,484,980	3,841,300	1,356,320	64.7
	TOTAL TRANSFERS TO OTHER FUNDS		2,484,980	3,841,300	1,356,320	64.7
	TOTAL FUND EXPENDITURES	390,254	8,616,725	12,623,202	4,006,476	68.3
	NET REVENUE OVER EXPENDITURES	461,075	4,635,911	(5,362,861)	(9,998,772)	86.4

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

CONSERVATION TRUST FUND

	ASSETS			
11-100000	CASH - COMBINED FUND		291,685	
	TOTAL ASSETS			291,685
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
11-290000	FUND BALANCE	193,776		
	REVENUE OVER EXPENDITURES - YTD	97,909		
	BALANCE - CURRENT DATE		291,685	
	TOTAL FUND EQUITY			291,685
	TOTAL LIABILITIES AND EQUITY			291,685

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	INTERGOVERNMENTAL					
11-33-5900	COLORADO LOTTERY		99,758		(99,758)	.0
	TOTAL INTERGOVERNMENTAL		99,758		(99,758)	.0
	MISCELLANEOUS					
11-36-3500	INTEREST AND DIVIDENDS	944	8,646		(8,646)	.0
11-36-3550	CHANGE IN MARKET VALUE	204	1,916		(1,916)	.0
	TOTAL MISCELLANEOUS	1,148	10,563		(10,563)	.0
	TOTAL FUND REVENUE	1,148	110,320		(110,320)	.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	TRANSFERS TO OTHER FUNDS					
11-90-9011	TRANSFERS TO OTHER FUNDS		12,412		(12,412)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		12,412		(12,412)	.0
	TOTAL FUND EXPENDITURES		12,412		(12,412)	.0
	NET REVENUE OVER EXPENDITURES	1,148	97,909		(97,909)	.0

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

TRANSPORTATION FUND

	ASSETS			
12-100000	CASH - COMBINED FUND		3,844,255	
12-115000	ACCOUNTS RECEIVABLE		61,824	
12-115300	CONTRACT RECEIVABLE		37	
	TOTAL ASSETS			3,906,116
	LIABILITIES AND EQUITY			
	LIABILITIES			
12-202000	ACCOUNTS PAYABLE		(575)	
	TOTAL LIABILITIES			(575)
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
12-290000	FUND BALANCE	3,283,630		
	REVENUE OVER EXPENDITURES - YTD	623,061		
	BALANCE - CURRENT DATE		3,906,691	
	TOTAL FUND EQUITY			3,906,691
	TOTAL LIABILITIES AND EQUITY			3,906,116

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	IMPACT FEES					
12-34-1000	TRANSPORTATION UTILITY FEE	62,288	618,280		(618,280)	.0
12-34-3000	TRANSPORTATION IMPACT FEE	24,300	588,326		(588,326)	.0
	TOTAL IMPACT FEES	86,588	1,206,606		(1,206,606)	.0
	MISCELLANEOUS					
12-36-3500	INTEREST AND DIVIDENDS	12,445	124,881		(124,881)	.0
12-36-3550	CHANGE IN MARKET VALUE	2,687	27,676		(27,676)	.0
	TOTAL MISCELLANEOUS	15,132	152,557		(152,557)	.0
	TRANSFERS FROM OTHER FUNDS					
12-39-1000	TRANSFERS FROM OTHER FUNDS		277,940		(277,940)	.0
	TOTAL TRANSFERS FROM OTHER FUNDS		277,940		(277,940)	.0
	TOTAL FUND REVENUE	101,720	1,637,103		(1,637,103)	.0

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	ADMINISTRATION					
12-81-4345	MAILING SERVICE		1,741		(1,741)	.0
12-81-5000	UTILITY BILL ADJUSTMENTS	156	156		(156)	.0
	TOTAL ADMINISTRATION	156	1,897		(1,897)	.0
	CR 74 IMPROVEMENTS PROJECT					
12-83-2400	ENGINEERING	491	16,965		(16,965)	.0
12-83-7500	CONSTRUCTION		261,466	1,663,605	1,402,139	15.7
	TOTAL CR 74 IMPROVEMENTS PROJECT	491	278,431	1,663,605	1,385,174	16.7
	TRANSFERS TO OTHER FUNDS					
12-90-9010	TRANSFERS TO OTHER FUNDS		733,715		(733,715)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		733,715		(733,715)	.0
	TOTAL FUND EXPENDITURES	647	1,014,042	1,663,605	649,563	61.0
	NET REVENUE OVER EXPENDITURES	101,073	623,061	(1,663,605)	(2,286,666)	37.5

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

PARKS FUND

	ASSETS			
13-100000	CASH - COMBINED FUND		475,448	
	TOTAL ASSETS			475,448
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
13-290000	FUND BALANCE	340,635		
	REVENUE OVER EXPENDITURES - YTD	134,813		
	BALANCE - CURRENT DATE		475,448	
	TOTAL FUND EQUITY			475,448
	TOTAL LIABILITIES AND EQUITY			475,448

PARKS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	IMPACT FEES					
13-34-7400	PARK IMPACT FEE	5,593	123,734		(123,734)	.0
	TOTAL IMPACT FEES	5,593	123,734		(123,734)	.0
	MISCELLANEOUS					
13-36-3500	INTEREST AND DIVIDENDS	1,539	14,214		(14,214)	.0
13-36-3550	CHANGE IN MARKET VALUE	333	3,150		(3,150)	.0
	TOTAL MISCELLANEOUS	1,872	17,364		(17,364)	.0
	TOTAL FUND REVENUE	7,465	141,098		(141,098)	.0

PARKS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	TRANSFERS TO OTHER FUNDS					
13-90-9010	TRANSFERS TO OTHER FUNDS		6,285		(6,285)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		6,285		(6,285)	.0
	TOTAL FUND EXPENDITURES		6,285		(6,285)	.0
	NET REVENUE OVER EXPENDITURES	7,465	134,813		(134,813)	.0

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

PUBLIC FACILITIES FUND

	ASSETS			
14-100000	CASH – COMBINED FUND		760,906	
	TOTAL ASSETS			760,906
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
14-290000	FUND BALANCE	1,325,970		
	REVENUE OVER EXPENDITURES - YTD	(565,064)		
	BALANCE - CURRENT DATE		760,906	
	TOTAL FUND EQUITY			760,906
	TOTAL LIABILITIES AND EQUITY			760,906

PUBLIC FACILITIES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	IMPACT FEES					
14-32-3000	GENERAL GOVERNMENT IMPACT FEE	10,444	326,699		(326,699)	.0
	TOTAL IMPACT FEES	10,444	326,699		(326,699)	.0
	MISCELLANEOUS					
14-36-3500	INTEREST AND DIVIDENDS	2,470	41,987		(41,987)	.0
14-36-3550	CHANGE IN MARKET VALUE	523	9,305		(9,305)	.0
	TOTAL MISCELLANEOUS	2,992	51,292		(51,292)	.0
	TOTAL FUND REVENUE	13,436	377,991		(377,991)	.0

PUBLIC FACILITIES FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	TRANSFERS TO OTHER FUNDS					
14-90-9010	TRANSFERS TO OTHER FUNDS		943,056		(943,056)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		943,056		(943,056)	.0
	TOTAL FUND EXPENDITURES		943,056		(943,056)	.0
	NET REVENUE OVER EXPENDITURES	13,436	(565,064)		565,064	.0

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

PUBLIC SAFETY FUND

	ASSETS			
15-100000	CASH – COMBINED FUND		330,964	
	TOTAL ASSETS			330,964
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
15-290000	FUND BALANCE	326,838		
	REVENUE OVER EXPENDITURES - YTD	4,127		
	BALANCE - CURRENT DATE		330,964	
	TOTAL FUND EQUITY			330,964
	TOTAL LIABILITIES AND EQUITY			330,964

PUBLIC SAFETY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	IMPACT FEES					
15-32-3000	POLICE IMPACT FEE	2,247	180,645		(180,645)	.0
	TOTAL IMPACT FEES	2,247	180,645		(180,645)	.0
	MISCELLANEOUS					
15-36-3500	INTEREST AND DIVIDENDS	1,072	12,477		(12,477)	.0
15-36-3550	CHANGE IN MARKET VALUE	230	2,765		(2,765)	.0
	TOTAL MISCELLANEOUS	1,302	15,242		(15,242)	.0
	TOTAL FUND REVENUE	3,549	195,887		(195,887)	.0

PUBLIC SAFETY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	TRANSFERS TO OTHER FUNDS					
15-90-9010	TRANSFERS TO OTHER FUNDS		191,761		(191,761)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		191,761		(191,761)	.0
	TOTAL FUND EXPENDITURES		191,761		(191,761)	.0
	NET REVENUE OVER EXPENDITURES	3,549	4,127		(4,127)	.0

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

FLEET FUND

	ASSETS			
41-100000	CASH - COMBINED FUND		530,489	
	TOTAL ASSETS			530,489
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
41-290000	FUND BALANCE	423,112		
	REVENUE OVER EXPENDITURES - YTD	107,377		
	BALANCE - CURRENT DATE		530,489	
	TOTAL FUND EQUITY			530,489
	TOTAL LIABILITIES AND EQUITY			530,489

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

FLEET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	CHARGES FOR SERVICES					
41-34-2000	FLEET REPLACEMENT REVENUE	11,230	74,292		(74,292)	.0
	TOTAL CHARGES FOR SERVICES	11,230	74,292		(74,292)	.0
	MISCELLANEOUS					
41-36-1500	INSURANCE CLAIM PAYMENTS		12,300		(12,300)	.0
41-36-3500	INTEREST AND DIVIDENDS	1,701	17,014		(17,014)	.0
41-36-3550	CHANGE IN MARKET VALUE	367	3,771		(3,771)	.0
	TOTAL MISCELLANEOUS	2,069	33,085		(33,085)	.0
	TOTAL FUND REVENUE	13,299	107,377		(107,377)	.0
	NET REVENUE OVER EXPENDITURES	13,299	107,377		(107,377)	.0

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

WATER FUND

	ASSETS			
51-100000	CASH - COMBINED FUND		17,446,397	
51-115000	ACCOUNTS RECEIVABLE		195,767	
51-115002	MISCELLANEOUS WATER RECEIVABLE		982	
51-115005	PARTS INVENTORY		40,258	
51-115300	CONTRACT RECEIVABLE		88	
51-161000	LAND		294,759	
51-162100	ACCUMULATED DEPRECIATION		(1,718,205)	
51-163000	WATER SYSTEM		9,464,601	
51-164000	EQUIPMENT		181,884	
51-165000	CONSTRUCTION IN PROGRESS		4,596,673	
51-166000	WATER RIGHTS		35,151,374	
51-167000	WATER CAPACITY		4,880,334	
51-168000	BUILDINGS		1,010,077	
51-168500	NISP PROJECT		666,177	
	TOTAL ASSETS			72,211,164
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-202000	ACCOUNTS PAYABLE		61,921	
51-205000	RETAINAGE PAYABLE		250,817	
51-212000	ACCRUED COMPENSATED ABSENCES		16,617	
51-222000	HYDRANT METER DEPOSITS		7,000	
	TOTAL LIABILITIES			336,356
	FUND EQUITY			
51-273000	CONTRIBUTED CAPITAL - DEVELOPM		6,848,000	
	UNAPPROPRIATED FUND BALANCE:			
51-290000	RETAINED EARNINGS	65,802,137		
	REVENUE OVER EXPENDITURES - YTD	(775,328)		
	BALANCE - CURRENT DATE		65,026,808	
	TOTAL FUND EQUITY			71,874,808
	TOTAL LIABILITIES AND EQUITY			72,211,164

TOWN OF SEVERANCE

REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET

FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	CHARGES FOR SERVICES					
51-34-1000	WATER UTILITY	190,071	2,727,530	2,651,353	(76,177)	102.9
	TOTAL CHARGES FOR SERVICES	190,071	2,727,530	2,651,353	(76,177)	102.9
	RESTRICTED					
51-35-6500	WATER ACQUISITION FEE	21,600	128,450		(128,450)	.0
51-35-7150	WATER UTILITY IMPACT FEE	50,925	169,750		(169,750)	.0
	TOTAL RESTRICTED	72,525	298,200		(298,200)	.0
	MISCELLANEOUS					
51-36-2000	WATER PIT/METER SET FEE	655	5,220	10,000	4,780	52.2
51-36-3500	INTEREST AND DIVIDENDS	56,434	439,153		(439,153)	.0
51-36-3550	CHANGE IN MARKET VALUE	12,266	97,326		(97,326)	.0
51-36-9900	OTHER REVENUES		720		(720)	.0
	TOTAL MISCELLANEOUS	69,355	542,419	10,000	(532,419)	5424.2
	TOTAL FUND REVENUE	331,951	3,568,149	2,661,353	(906,796)	134.1

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	ADMINISTRATION					
51-81-1100	REGULAR STAFF WAGES	2,539	29,193	33,003	3,810	88.5
51-81-1102	OVERTIME			200	200	.0
51-81-1104	RETIREMENT	76	864	1,987	1,123	43.5
51-81-1130	FICA/MEDICARE	184	2,127	2,542	415	83.7
51-81-1140	WORKERS COMPENSATION		883	1,000	117	88.3
51-81-1150	UNEMPLOYMENT	5	58	101	43	57.6
51-81-1160	HEALTH & LIFE INSURANCE	600	6,599	7,199	600	91.7
51-81-1161	DISABILITY INSURANCE	54	490	760	270	64.5
51-81-3162	CC FEES	2,251	24,047	25,000	953	96.2
51-81-3320	PRINTING		868	2,500	1,632	34.7
51-81-4330	COMPUTER SUPPORT AND MAINT			3,000	3,000	.0
51-81-4345	MAILING SERVICE		11,928	18,000	6,072	66.3
51-81-5000	UTILITY BILL ADJUSTMENTS	1,789	1,789		(1,789)	.0
	TOTAL ADMINISTRATION	7,498	78,846	95,292	16,446	82.7

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER OPERATIONS					
51-82-1100	REGULAR STAFF WAGES	24,461	276,320	316,971	40,651	87.2
51-82-1102	OVERTIME	175	4,989	5,000	11	99.8
51-82-1104	RETIREMENT	840	9,024	19,175	10,151	47.1
51-82-1130	FICA/MEDICARE	1,553	20,321	24,637	4,316	82.5
51-82-1140	WORKERS COMPENSATION		5,075	6,000	925	84.6
51-82-1150	UNEMPLOYMENT	49	563	973	410	57.9
51-82-1160	HEALTH & LIFE INSURANCE	3,915	38,464	53,840	15,376	71.4
51-82-1161	DISABILITY INSURANCE	436	3,745	6,015	2,270	62.3
51-82-2100	LEGAL FEES	156	2,145	20,000	17,855	10.7
51-82-2400	ENGINEERING	5,060	25,734	10,000	(15,734)	257.3
51-82-2410	WATER SYSTEM IMPROVE. PERMIT		568	500	(68)	113.7
51-82-2900	OTHER PROFESSIONAL FEES	1,500	11,312	12,000	688	94.3
51-82-3110	UTILITIES	1,162	14,660	17,500	2,840	83.8
51-82-3150	TELEPHONE	162	2,396	2,500	104	95.9
51-82-3173	REPAIRS & MAINTENANCE - EQUIPM	2,975	11,128	7,663	(3,465)	145.2
51-82-3175	BUILDING REPAIRS & MAINTENANCE		738	2,000	1,262	36.9
51-82-3177	VEHICLE REPAIRS & MAINTENANCE		4,274	6,330	2,056	67.5
51-82-3178	SYSTEM REPAIR & MAINTENANCE	597	13,801	30,000	16,199	46.0
51-82-3200	SAMPLING/TESTING	2,021	2,883	3,500	617	82.4
51-82-3210	INSURANCE AND BONDS		20,398	18,250	(2,148)	111.8
51-82-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS		69,261	70,500	1,239	98.2
51-82-3820	CONTINUING EDUCATION	(50)	1,132	2,000	868	56.6
51-82-3990	OTHER SERVICES	2,054	4,092	12,000	7,908	34.1
51-82-4120	WATER SYSTEM SUPPLIES		451	8,000	7,549	5.6
51-82-4130	METER SET SUPPLIES	814	36,382	65,000	28,618	56.0
51-82-4320	COMPUTER REPLACE./AUDIO VISUAL		1,291	4,000	2,709	32.3
51-82-4330	COMPUTER SUPPORT & MAINTENANCE	1,786	20,487	15,060	(5,427)	136.0
51-82-4350	SAFETY		184		(184)	.0
51-82-4520	VEHICLE FUEL	196	4,642	15,550	10,908	29.9
51-82-4530	VEHICLE & EQUIP AMORTIZATION	147	1,621	1,769	147	91.7
51-82-4810	UNIFORMS		750	750		100.0
51-82-4850	UNANTICIPATED EXP/CONTINGENCY		19,047	20,000	953	95.2
51-82-4990	MISCELLANEOUS SUPPLIES	2,064	5,670	1,000	(4,670)	567.0
51-82-4995	WATER TREATMENT & DISTRIBUTION	56,547	971,303	1,100,000	128,697	88.3
51-82-4997	WATER SHARE ASSESSMENTS		99,101	125,000	25,899	79.3
51-82-7000	CAPITAL OUTLAY	64,494	64,494		(64,494)	.0
51-82-7990	OTHER SMALL EQUIPMENT		1,196	2,500	1,304	47.9
51-82-8200	ADMIN OVERHEAD ALLOCATION	11,083	131,646	137,840	6,194	95.5
	TOTAL WATER OPERATIONS	184,195	1,901,289	2,143,822	242,533	88.7

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER CAPITAL					
51-83-2100	LEGAL FEES	137	137		(137)	.0
51-83-2400	ENGINEERING		47,574		(47,574)	.0
51-83-7000	CAPITAL OUTLAY			130,000	130,000	.0
51-83-7500	CONSTRUCTION	27,698	915,844	120,000	(795,844)	763.2
51-83-7550	VEHICLES		33,428	34,000	573	98.3
	TOTAL WATER CAPITAL	27,835	996,982	284,000	(712,982)	351.1
	LOCAL PLANT INVESTMENT EXPENSE					
51-84-7540	NORTHERN INTEGRATED SUPPLY		1,365,000	1,673,500	308,500	81.6
	TOTAL LOCAL PLANT INVESTMENT EXPENS		1,365,000	1,673,500	308,500	81.6
	TRANSFERS TO OTHER FUNDS					
51-90-9010	TRANSFERS TO OTHER FUNDS		1,360		(1,360)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		1,360		(1,360)	.0
	TOTAL FUND EXPENDITURES	219,527	4,343,478	4,196,614	(146,863)	103.5
	NET REVENUE OVER EXPENDITURES	112,424	(775,328)	(1,535,261)	(759,933)	(50.5)

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

WASTEWATER FUND

	ASSETS			
52-100000	CASH - COMBINED FUND		13,954,157	
52-115000	ACCOUNTS RECEIVABLE		125,852	
52-115002	MISCELLANEOUS RECEIVABLE		161,718	
52-115300	CONTRACT RECEIVABLE		88	
52-162100	ACCUMULATED DEPRECIATION		(3,965,434)	
52-163000	SEWER SYSTEM		18,553,512	
52-164000	EQUIPMENT		173,233	
52-165000	CONSTRUCTION IN PROGRESS		111,005	
52-168000	BUILDINGS		653,477	
	TOTAL ASSETS			29,767,608
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-202000	ACCOUNTS PAYABLE		11,658	
52-212000	ACCRUED COMPENSATED ABSENCES		15,884	
	TOTAL LIABILITIES			27,542
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
52-290000	RETAINED EARNINGS	27,896,803		
	REVENUE OVER EXPENDITURES - YTD	1,843,263		
	BALANCE - CURRENT DATE		29,740,066	
	TOTAL FUND EQUITY			29,740,066
	TOTAL LIABILITIES AND EQUITY			29,767,608

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	CHARGES FOR SERVICES					
52-34-1000	WASTEWATER UTILITY	132,415	1,416,027	1,476,289	60,262	95.9
	TOTAL CHARGES FOR SERVICES	132,415	1,416,027	1,476,289	60,262	95.9
	RESTRICTED					
52-35-7100	WASTEWATER UTILITY IMPACT FEE	59,184	1,072,470		(1,072,470)	.0
	TOTAL RESTRICTED	59,184	1,072,470		(1,072,470)	.0
	MISCELLANEOUS					
52-36-3500	INTEREST AND DIVIDENDS	45,175	458,747		(458,747)	.0
52-36-3550	CHANGE IN MARKET VALUE	9,752	101,668		(101,668)	.0
	TOTAL MISCELLANEOUS	54,927	560,415		(560,415)	.0
	TOTAL FUND REVENUE	246,526	3,048,912	1,476,289	(1,572,623)	206.5

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	WASTEWATER ADMINISTRATION					
52-81-1100	REGULAR STAFF WAGES	1,485	17,077	19,305	2,228	88.5
52-81-1102	OVERTIME			125	125	.0
52-81-1104	RETIREMENT	45	506	1,163	657	43.5
52-81-1130	FICA/MEDICARE	109	1,253	1,488	235	84.2
52-81-1140	WORKERS COMPENSATION		515	500	(15)	103.0
52-81-1150	UNEMPLOYMENT	3	34	60	26	57.1
52-81-1160	HEALTH & LIFE INSURANCE	343	3,768	4,112	344	91.6
52-81-1161	DISABILITY INSURANCE	32	285	445	160	64.1
52-81-3162	CC FEES	2,251	24,047	25,000	953	96.2
52-81-3320	PRINTING		770	2,500	1,730	30.8
52-81-4330	COMPUTER SUPPORT AND MAINT			3,000	3,000	.0
52-81-4345	MAILING SERVICE		9,110	12,000	2,890	75.9
52-81-5000	UTILITY BILL ADJUSTMENTS	1,163	1,163		(1,163)	.0
	TOTAL WASTEWATER ADMINISTRATION	5,429	58,528	69,698	11,170	84.0

TOWN OF SEVERANCE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER OPERATIONS					
52-82-1100	REGULAR STAFF WAGES	22,741	253,635	283,912	30,277	89.3
52-82-1102	OVERTIME	175	4,173	3,000	(1,173)	139.1
52-82-1104	RETIREMENT	788	8,412	17,131	8,719	49.1
52-82-1130	FICA/MEDICARE	1,428	18,593	21,955	3,362	84.7
52-82-1140	WORKERS COMPENSATION		4,634	6,000	1,366	77.2
52-82-1150	UNEMPLOYMENT	46	515	867	352	59.4
52-82-1160	HEALTH & LIFE INSURANCE	3,678	35,876	49,242	13,366	72.9
52-82-1161	DISABILITY INSURANCE	402	3,453	5,395	1,942	64.0
52-82-2100	LEGAL FEES			20,000	20,000	.0
52-82-2400	ENGINEERING	(724)	239	15,000	14,761	1.6
52-82-2410	DISCHARGE PERMIT FEES		2,976	2,000	(976)	148.8
52-82-2900	OTHER PROFESSIONAL FEES	1,500	12,696	10,000	(2,696)	127.0
52-82-3110	UTILITIES	2,435	34,444	60,000	25,556	57.4
52-82-3150	TELEPHONE	155	2,259	2,350	91	96.1
52-82-3173	REPAIRS & MAINTENANCE - EQUIPM	65	8,302	6,163	(2,140)	134.7
52-82-3175	BUILDING REPAIRS & MAINTENANCE		6,883		(6,883)	.0
52-82-3177	VEHICLE REPAIRS & MAINTENANCE		3,251	5,430	2,179	59.9
52-82-3178	SYSTEM REPAIR & MAINTENANCE	154	9,665	50,000	40,335	19.3
52-82-3200	SAMPLING/TESTING		3,120	6,500	3,380	48.0
52-82-3210	INSURANCE AND BONDS		17,628	18,250	622	96.6
52-82-3290	OTHER TREATMENT COSTS		232,031	325,000	92,969	71.4
52-82-3810	DUES/MEMBERSHIPS/SUBSCRIPTIONS		1,518	1,500	(18)	101.2
52-82-3820	CONTINUING EDUCATION	(50)	992	1,500	508	66.1
52-82-3990	OTHER SERVICES	114	2,032	8,000	5,968	25.4
52-82-4120	SYSTEM SUPPLIES	662	662	20,000	19,338	3.3
52-82-4320	COMPUTER REPLACE./AUDIO VISUAL		1,291	4,000	2,709	32.3
52-82-4330	COMPUTER SUPPORT & MAINTENANCE	1,786	19,339	15,060	(4,279)	128.4
52-82-4520	VEHICLE FUEL	196	4,593	15,550	10,957	29.5
52-82-4530	VEHICLE & EQUIP AMORTIZATION	147	1,621	1,769	147	91.7
52-82-4810	UNIFORMS		750	750		100.0
52-82-4850	UNANTICIPATED EXP/CONTINGENCY			20,000	20,000	.0
52-82-4990	MISCELLANEOUS SUPPLIES	2,064	3,898	5,000	1,102	78.0
52-82-8200	ADMIN OVERHEAD ALLOCATION	9,578	113,768	119,119	5,351	95.5
	TOTAL WASTEWATER OPERATIONS	47,339	813,249	1,120,442	307,194	72.6
	WASTEWATER CAPITAL					
52-83-7000	CAPITAL OUTLAY			5,000	5,000	.0
52-83-7500	CONSTRUCTION		98,659	238,995	140,336	41.3
52-83-7550	VEHICLES		33,428	34,000	573	98.3
	TOTAL WASTEWATER CAPITAL		132,086	277,995	145,909	47.5

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER INVESTMENT EXPENSE					
52-84-2100	LEGAL FEES			15,000	15,000	.0
52-84-7500	CONSTRUCTION	7,863	141,507	2,500,000	2,358,493	5.7
52-84-7530	PROFESSIONAL SERVICES	849	9,935	500,000	490,065	2.0
52-84-7550	SYSTEM IMPROVEMENTS		38,789	95,000	56,211	40.8
52-84-7580	EQUIPMENT		10,208	12,000	1,792	85.1
	TOTAL WASTEWATER INVESTMENT EXPEN	8,712	200,438	3,122,000	2,921,562	6.4
	OTHER PLANT INVESTMENT EXPENSE					
52-85-4996	OTHER PLANT INVESTMENT EXPENSE			5,000,000	5,000,000	.0
	TOTAL OTHER PLANT INVESTMENT EXPEN			5,000,000	5,000,000	.0
	TRANSFERS TO OTHER FUNDS					
52-90-9010	TRANSFERS TO OTHER FUNDS		1,348		(1,348)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		1,348		(1,348)	.0
	TOTAL FUND EXPENDITURES	61,480	1,205,649	9,590,135	8,384,487	12.6
	NET REVENUE OVER EXPENDITURES	185,046	1,843,263	(8,113,846)	(9,957,110)	22.7

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

STORMWATER FUND

	ASSETS			
53-100000	CASH - COMBINED FUND		1,693,611	
53-115000	ACCOUNTS RECEIVABLE		23,694	
53-115300	CONTRACT RECEIVABLE		15	
53-162100	ACCUMULATED DEPRECIATION		(1,050,412)	
53-163000	STORM DRAINAGE SYSTEM		9,750,163	
53-164000	VEHICLES & EQUIPMENT		86,490	
	TOTAL ASSETS			10,503,560
	LIABILITIES AND EQUITY			
	LIABILITIES			
53-202000	ACCOUNTS PAYABLE		23	
53-212000	ACCRUED COMPENSATED ABSENCES		5,620	
	TOTAL LIABILITIES			5,643
	FUND EQUITY			
53-273000	CONTRIBUTED CAPITAL		4,113,680	
	UNAPPROPRIATED FUND BALANCE:			
53-290000	RETAINED EARNINGS	6,218,727		
	REVENUE OVER EXPENDITURES - YTD	165,511		
	BALANCE - CURRENT DATE		6,384,238	
	TOTAL FUND EQUITY			10,497,917
	TOTAL LIABILITIES AND EQUITY			10,503,560

TOWN OF SEVERANCE
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2024

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	CHARGES FOR SERVICES					
53-34-1000	STORMWATER UTILITY FEE	24,213	258,053	244,384	(13,669)	105.6
	TOTAL CHARGES FOR SERVICES	24,213	258,053	244,384	(13,669)	105.6
	RESTRICTED					
53-35-3000	STORMWATER UTILITY IMPACT FEE		3,000		(3,000)	.0
	TOTAL RESTRICTED		3,000		(3,000)	.0
	MISCELLANEOUS					
53-36-3500	INTEREST AND DIVIDENDS	5,484	58,214		(58,214)	.0
53-36-3550	CHANGE IN MARKET VALUE	1,182	12,901		(12,901)	.0
	TOTAL MISCELLANEOUS	6,666	71,115		(71,115)	.0
	TOTAL FUND REVENUE	30,879	332,168	244,384	(87,784)	135.9

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	ADMINISTRATION					
53-81-1100	REGULAR STAFF WAGES	647	7,439	8,410	971	88.5
53-81-1102	OVERTIME			75	75	.0
53-81-1104	RETIREMENT	19	221	508	287	43.4
53-81-1130	FICA/MEDICARE	49	569	650	81	87.5
53-81-1140	WORKERS COMPENSATION		221	500	279	44.1
53-81-1150	UNEMPLOYMENT	1	15	27	12	55.4
53-81-1160	HEALTH & LIFE INSURANCE	128	1,407	1,536	129	91.6
53-81-1161	DISABILITY INSURANCE	14	120	195	75	61.7
53-81-3320	PRINTING		469	2,000	1,531	23.4
53-81-4330	COMPUTER SUPPORT AND MAINT			1,100	1,100	.0
53-81-4345	MAILING SERVICE		1,272		(1,272)	.0
53-81-5000	UTILITY BILL ADJUSTMENTS	134	134		(134)	.0
	TOTAL ADMINISTRATION	993	11,867	15,001	3,134	79.1
	STORMWATER OPERATIONS					
53-82-1100	REGULAR STAFF WAGES	4,626	44,563	48,391	3,828	92.1
53-82-1102	OVERTIME	50	1,471	800	(671)	183.9
53-82-1104	RETIREMENT	132	1,226	2,927	1,701	41.9
53-82-1130	FICA/MEDICARE	335	3,303	3,764	461	87.8
53-82-1140	WORKERS COMPENSATION		883	2,000	1,117	44.1
53-82-1150	UNEMPLOYMENT	9	92	148	56	62.2
53-82-1160	HEALTH & LIFE INSURANCE	975	8,699	9,756	1,057	89.2
53-82-1161	DISABILITY INSURANCE	73	573	980	407	58.4
53-82-2410	STORMWATER PERMITS			500	500	.0
53-82-3150	TELEPHONE	23	2,522	650	(1,872)	388.0
53-82-3173	REPAIRS & MAINTENANCE - EQUIPM	65	4,896	6,000	1,104	81.6
53-82-3210	INSURANCE AND BONDS		3,777	6,500	2,723	58.1
53-82-4520	VEHICLE FUEL	68	1,141	1,000	(141)	114.1
53-82-4530	VEHICLE & EQUIP AMORTIZATION			12,500	12,500	.0
53-82-4810	UNIFORMS		162	100	(62)	161.8
53-82-8100	INTERFUND LOAN - PRINCIPAL			7,605	7,605	.0
53-82-8101	INTERFUND LOAN - INTEREST		4,191	1,344	(2,847)	311.9
53-82-8200	ADMIN OVERHEAD ALLOCATION	2,052	24,378	24,281	(97)	100.4
	TOTAL STORMWATER OPERATIONS	8,409	101,876	129,246	27,370	78.8
	STORMWATER CAPITAL					
53-83-7000	CAPITAL OUTLAY			2,500	2,500	.0
	TOTAL STORMWATER CAPITAL			2,500	2,500	.0

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS TO OTHER FUNDS					
53-90-9010	TRANSFERS TO OTHER FUNDS		52,914		(52,914)	.0
	TOTAL TRANSFERS TO OTHER FUNDS		52,914		(52,914)	.0
	TOTAL FUND EXPENDITURES	9,402	166,657	146,747	(19,910)	113.6
	NET REVENUE OVER EXPENDITURES	21,477	165,511	97,637	(67,874)	169.5

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

CAPITAL PROJECTS

	ASSETS			
75-100000	CASH – COMBINED FUND		(497,827)	
	TOTAL ASSETS			(497,827)
	LIABILITIES AND EQUITY			
	LIABILITIES			
75-202000	ACCOUNTS PAYABLE		123,247	
75-205000	RETAINAGE PAYABLE		124,746	
	TOTAL LIABILITIES			247,993
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
75-290000	FUND BALANCE	15,212		
	REVENUE OVER EXPENDITURES - YTD	(761,032)		
	BALANCE - CURRENT DATE		(745,820)	
	TOTAL FUND EQUITY			(745,820)
	TOTAL LIABILITIES AND EQUITY			(497,827)

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
REVENUE						
	TRANSFERS FROM OTHER FUNDS					
75-39-1000	TRANSFERS FROM OTHER FUNDS		4,183,213	3,841,300	(341,913)	108.9
	TOTAL TRANSFERS FROM OTHER FUNDS		4,183,213	3,841,300	(341,913)	108.9
	TOTAL FUND REVENUE		4,183,213	3,841,300	(341,913)	108.9

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
	LEGISLATIVE - CIP					
75-41-7000	CAPITAL OUTLAY		60,670		(60,670)	.0
	TOTAL LEGISLATIVE - CIP		60,670		(60,670)	.0
	JUDICIAL - CIP					
75-43-7000	CAPITAL OUTLAY			20,000	20,000	.0
	TOTAL JUDICIAL - CIP			20,000	20,000	.0
	ADMINISTRATION - CIP					
75-44-2990	OTHER PROFESSIONAL FEES			80,000	80,000	.0
75-44-7000	CAPITAL OUTLAY	22,215	245,355	354,517	109,162	69.2
75-44-7500	CONSTRUCTION	(18,500)		1,523,400	1,523,400	.0
75-44-7750	ROW			15,000	15,000	.0
	TOTAL ADMINISTRATION - CIP	3,715	245,355	1,972,917	1,727,562	12.4
	FINANCE - CIP					
75-45-7000	CAPITAL OUTLAY		113,504	250,000	136,496	45.4
	TOTAL FINANCE - CIP		113,504	250,000	136,496	45.4
	PUBLIC SAFETY - CIP					
75-51-2100	LEGAL FEES		2,418		(2,418)	.0
75-51-2400	ENGINEERING	3,214	87,178		(87,178)	.0
75-51-7500	CONSTRUCTION	384,579	2,588,135		(2,588,135)	.0
75-51-7550	VEHICLES	98,450	279,896	409,400	129,504	68.4
	TOTAL PUBLIC SAFETY - CIP	486,243	2,957,627	409,400	(2,548,227)	722.4
	STREETS/MAINTENANCE - CIP					
75-61-7000	CAPITAL OUTLAY	51,065	878,550	938,000	59,450	93.7
75-61-7500	CONSTRUCTION	(982)		420,000	420,000	.0
75-61-7550	VEHICLES		296,632		(296,632)	.0
	TOTAL STREETS/MAINTENANCE - CIP	50,083	1,175,182	1,358,000	182,818	86.5

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SNOW - CIP					
75-63-7000	CAPITAL OUTLAY		24,998	25,000	2	100.0
	TOTAL SNOW - CIP		24,998	25,000	2	100.0
	PUBLIC WORKS OVERHEAD - CIP					
75-64-7000	CAPITAL OUTLAY	(28)	69,345	49,800	(19,545)	139.3
75-64-7500	CONSTRUCTION	45,480	71,130	75,000	3,870	94.8
	TOTAL PUBLIC WORKS OVERHEAD - CIP	45,452	140,474	124,800	(15,674)	112.6
	PARKS/GREEN SPACE - CIP					
75-65-2100	LEGAL FEES		527		(527)	.0
75-65-7000	CAPITAL OUTLAY		225,908	73,200	(152,708)	308.6
75-65-7500	CONSTRUCTION			420,000	420,000	.0
	TOTAL PARKS/GREEN SPACE - CIP		226,434	493,200	266,766	45.9
	PLANNING - CIP					
75-70-2400	ENGINEERING			50,000	50,000	.0
75-70-7500	CONSTRUCTION			550,000	550,000	.0
	TOTAL PLANNING - CIP			600,000	600,000	.0
	TOTAL FUND EXPENDITURES	585,494	4,944,244	5,253,317	309,073	94.1
	NET REVENUE OVER EXPENDITURES	(585,494)	(761,032)	(1,412,017)	(650,985)	(53.9)

TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

GENERAL FIXED ASSET GROUP

	ASSETS		
80-160000	CONSTRUCTION IN PROGRESS	2,423,785	
80-161000	LAND	1,645,621	
80-162000	BUILDINGS	2,711,279	
80-163000	IMPROVEMENTS OTHER THAN BUILDI	38,224,189	
80-164000	MACHINERY AND EQUIPMENT	1,548,340	
80-165000	VEHICLES	1,307,865	
80-169999	ACCUMULATED DEPRECIATION	(8,906,902)	
	TOTAL ASSETS		38,954,177
	LIABILITIES AND EQUITY		
	FUND EQUITY		
80-280000	INVESTMENTS IN FIXED ASSETS	38,954,177	
	TOTAL FUND EQUITY		38,954,177
	TOTAL LIABILITIES AND EQUITY		38,954,177

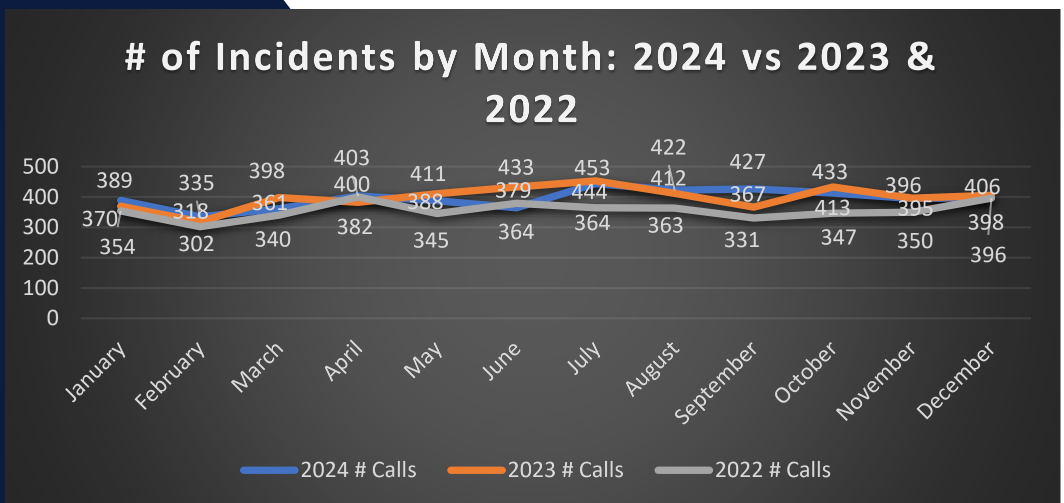
TOWN OF SEVERANCE
BALANCE SHEET
NOVEMBER 30, 2024

GENERAL LONG-TERM DEBT GROUP

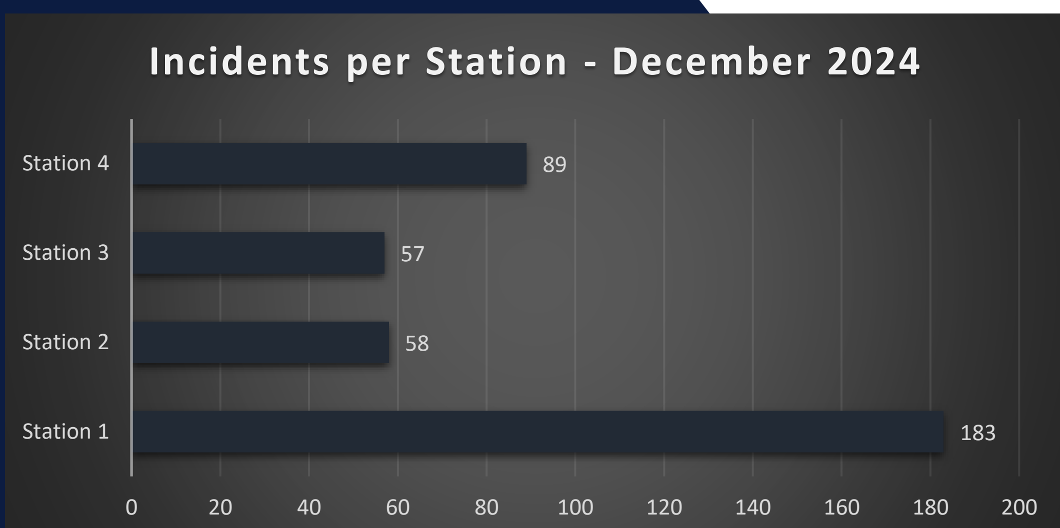
	ASSETS		
90-170000	AMOUNT TO BE PROVIDED	153,367	
	TOTAL ASSETS		153,367
	LIABILITIES AND EQUITY		
	LIABILITIES		
90-250000	ACCRUED LEAVE	152,484	
90-252000	CAPITAL LEASE PAYABLE	883	
	TOTAL LIABILITIES		153,367
	TOTAL LIABILITIES AND EQUITY		153,367

MAJOR INCIDENT TYPE	# INCIDENTS Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD 2024	YTD 2023	YTD 2022
Fires	5	5	2	9	7	6	8	9	6	7	1	3	68	81	88
Overpressure rupture, explosion, overheat - no fire	0	0	2	1	1	0	1	0	0	0	0	1	6	4	4
Rescue & Emergency Medical Service	231	227	238	262	268	215	260	239	271	239	256	252	2958	2900	2781
Hazardous Condition (No Fire)	11	6	8	7	7	6	11	13	11	17	11	3	111	111	97
Service Call	44	28	38	51	27	36	58	47	45	59	45	44	522	707	369
Good Intent Call	42	28	42	33	42	42	46	64	47	44	37	54	521	501	528
False Alarm & False Call	55	41	31	40	35	59	59	50	47	47	45	41	550	471	402
Severe Weather & Natural Disaster	0	0	0	0	1	0	1	0	0	0	0	0	2	2	0
Special Incidents	1	0	0	0	0	0	0	0	0	0	0	0	1	1	2
TOTAL	389	335	361	403	388	364	444	422	427	413	395	398	4739	4778	4271
Mutual Aid/Auto Aid Given	8	1	5	7	13	9	8	8	7	12	10	6	94	119	145
Mutual Aid/Auto Aid Received	2	4	1	2	3	1	3	5	8	5	1	4	39	55	55

The National Fire Incident Response System (NFIRS) uses these 9 categories to track emergency response incidents nationally.

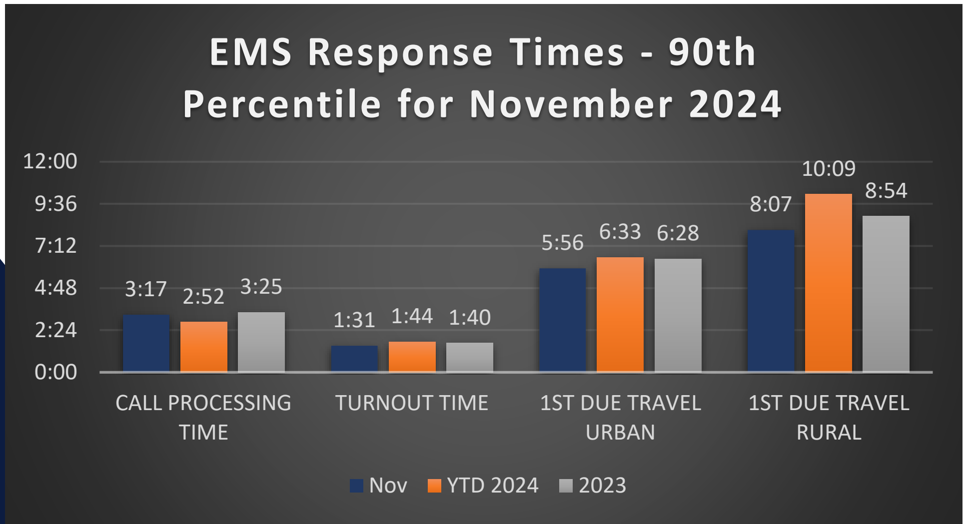


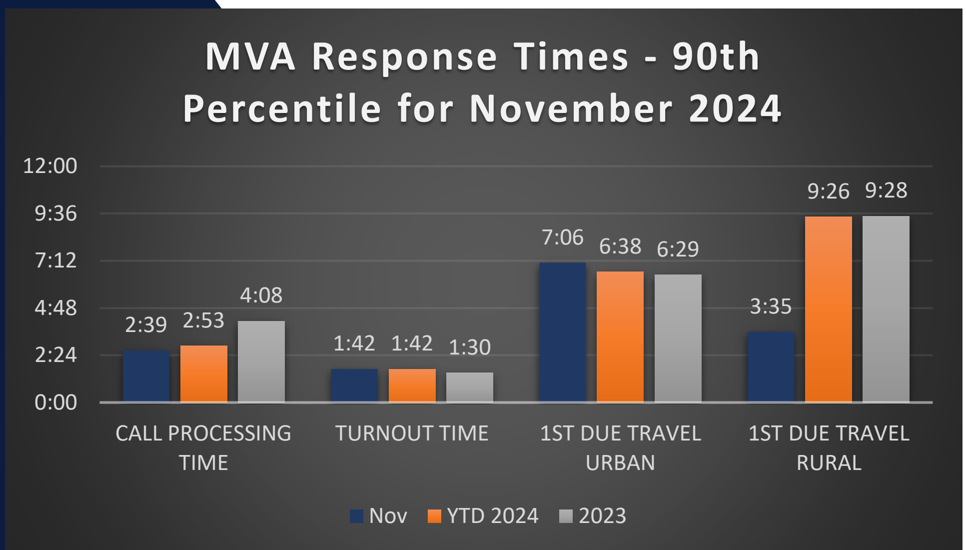
This chart illustrates the calls for service by month relative to the past years.

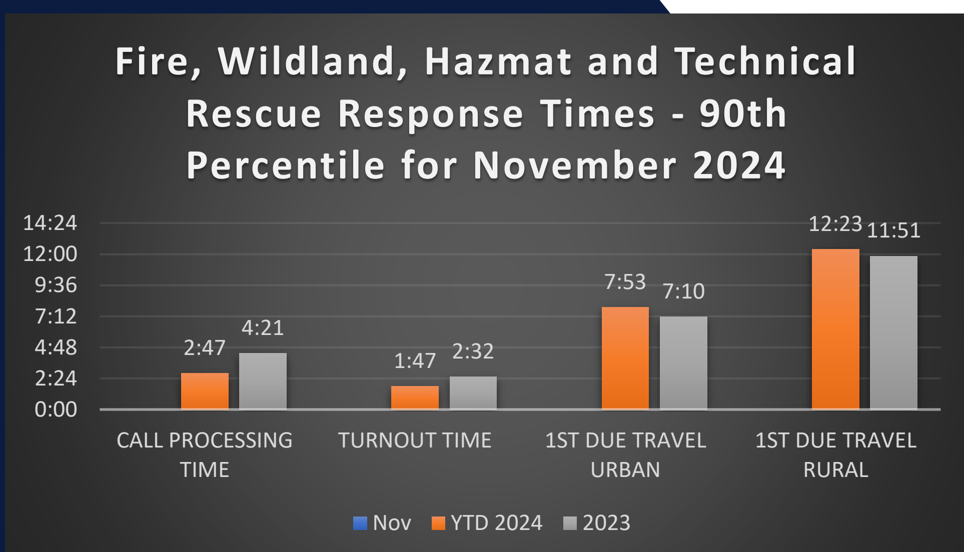


WSFR tracks incidents by the location of the incident based on which station is the closest.

WSFR Response Report: January 2025







These graphs are looking at the average (90th percentile) for the following 3 segments: Call Processing times (911 answering), Turnout Times (time it takes WSFR/UCH units to begin to respond), and 1st Due Travel (time it takes for the first arriving unit to travel to the incident). When added together, that is the total time for responding to incidents. WSFR also looks at our response data at the 90th percentile as a measure of greater accuracy as part of our accreditation data analysis.

WSFR Response Report: January 2025

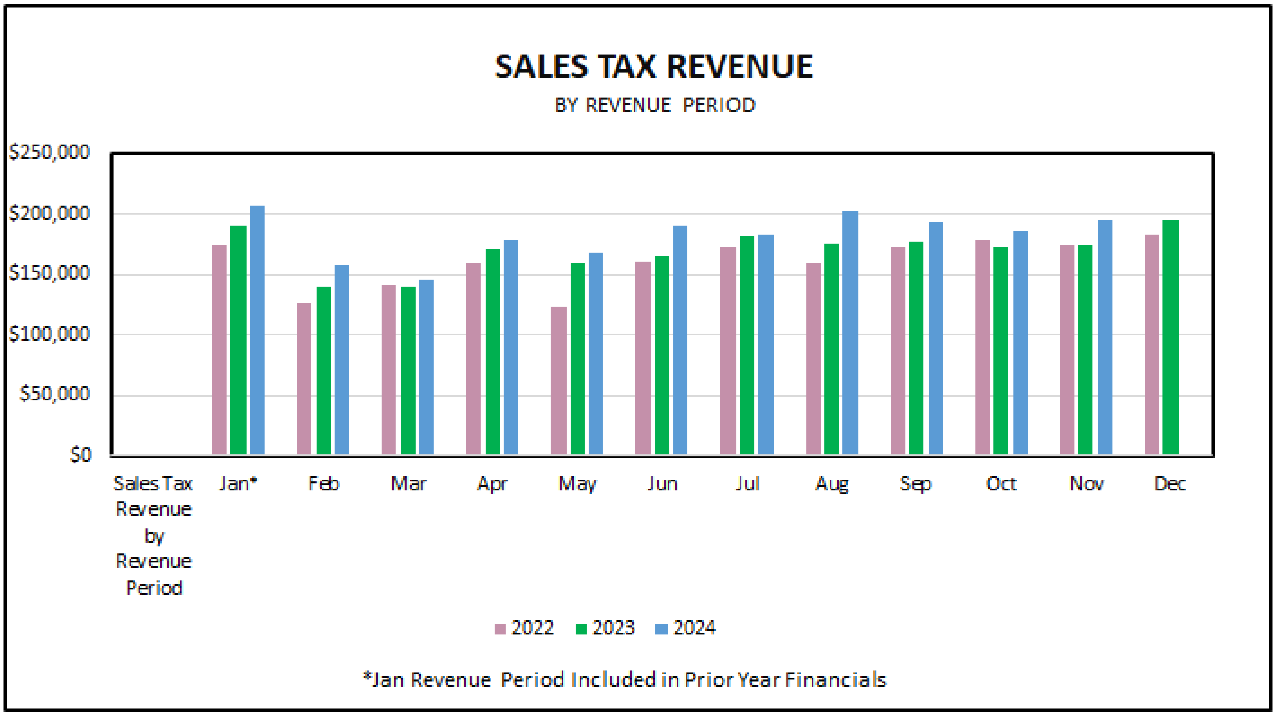
Finance Report

November 2024

Efrain Lemus, MBA, CPA
Finance Director

Sales Tax Revenue

Current Rate: **3.00%**
Sales Tax funds come from businesses that report goods sold within the Town's jurisdiction. The Town receives the disbursement from the State on the 10th day of the following month of the filing period; the filing period is a month following the sale and collection period.



Property Tax Revenue

Current Levy: **12.635**
Property Tax funds come from commercial, residential, and personal property within the Town's jurisdiction. They are calculated and collected by Weld County through an assessed valuation and a certified levy. The Town receives the disbursement from the County on the 10th day of the following month of the collection period.

	PROPERTY TAX COLLECTIONS										
	2020		2021		2022		2023		2024		
Month	$ YTD	% Budget	$ YTD	% Budget	$ YTD	% Budget	$ YTD	% Budget	$ Period	$ YTD	% Budget
Sep	1,213,420	84%	1,311,455	101%	1,789,243	99%	1,876,650	101%	13,658	2,453,304	111.2%
Oct	1,219,175	85%	1,316,717	101%	1,797,684	100%	1,880,323	101%	14,294	2,467,598	111.8%
Nov	1,219,175	85%	1,316,717	101%	1,797,681	100%	1,880,323	101%	12,601	2,480,199	112.4%

Revenue Type Summary

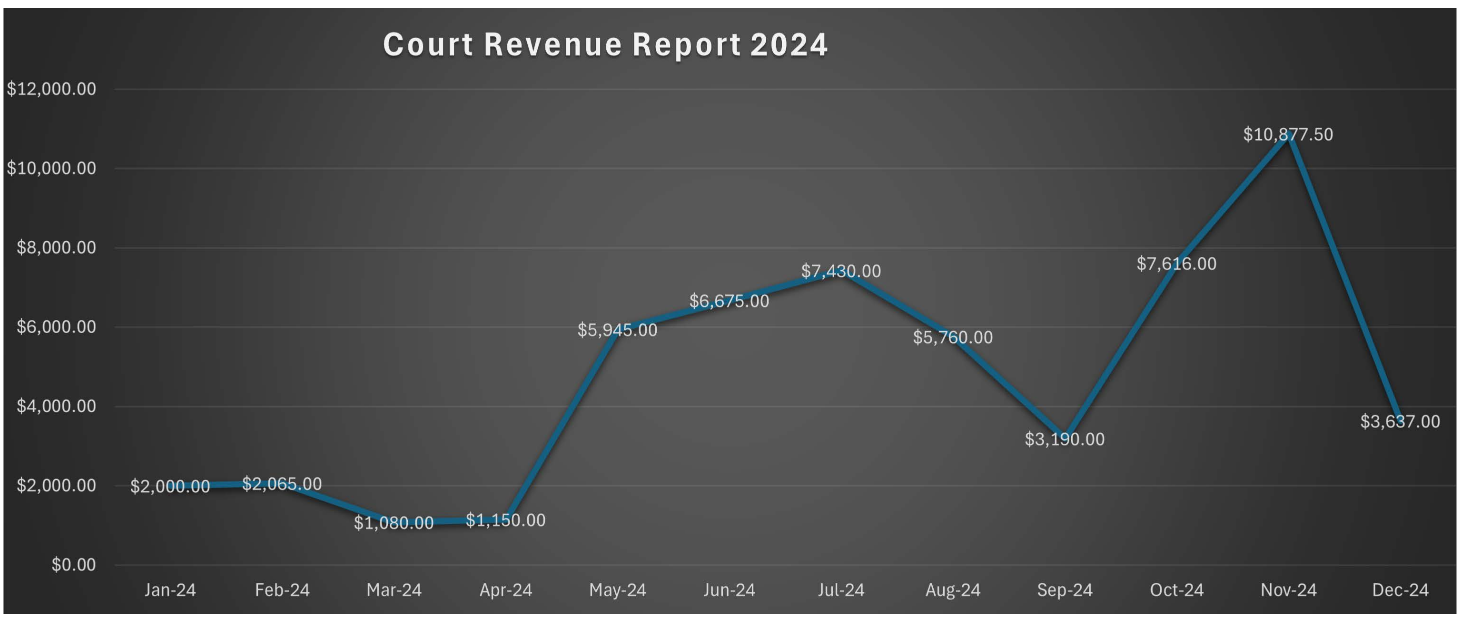
Period: 12/1/2024 - 12/31/2024
Created by: SARAH JACOBSEN on 1/7/2025 4:50:40 PM

Severance Court Clerk
Severance Municipal Court
3 S. Timber Ridge Parkway
Severance, CO. 80550

Payment Amounts by Type

Type	Amount
COURT COSTS	$570.00
FINE	$750.00
FINES	$1,937.00
SUR-CHARGE	$380.00
Payments Total	**$3,637.00**

Payment Amounts by Subtype



Revenue Summary

Period: 12/1/2024 - 12/31/2024
Created by: SARAH JACOBSEN on 1/7/2025 4:49:10 PM

Severance Court Clerk
Severance Municipal Court
3 S. Timber Ridge Parkway
Severance, CO. 80550

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400238	$150.00	$0.00	$150.00

Payment Details

Date	Amount	Type	Notes
12/5/2024	$150.00	CHECK (#5072)	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$100.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400260	$170.00	$0.00	$170.00

Payment Details

Date	Amount	Type	Notes
12/9/2024	$170.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
FINE	$150.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400172	$100.00	$0.00	$100.00

Payment Details

Date	Amount	Type	Notes
12/1/2024	$100.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$50.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2865	$150.00	$0.00	$150.00

Payment Details

Date	Amount	Type	Notes
12/4/2024	$150.00	CHECK (#2820)	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$100.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2481	$75.00	$0.00	$75.00

Payment Details

Date	Amount	Type	Notes
12/5/2024	$75.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$25.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400189	$200.00	$0.00	$200.00

Payment Details

Date	Amount	Type	Notes
12/4/2024	$200.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$150.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400245	$350.00	$0.00	$50.00

Payment Details

Date	Amount	Type	Notes
12/5/2024	$50.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$300.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400253	$170.00	$0.00	$170.00

Payment Details

Date	Amount	Type	Notes
12/11/2024	$170.00	CASH	

Fines/Fees Details

Fine/Fee	Amount
FINE	$150.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2873	$172.00	$0.00	$142.00

Payment Details

Date	Amount	Type	Notes
12/23/2024	$142.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$122.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400237	$130.00	$0.00	$130.00

Payment Details

Date	Amount	Type	Notes
12/5/2024	$130.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$80.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400259	$170.00	$0.00	$170.00

Payment Details

Date	Amount	Type	Notes
12/17/2024	$170.00	CHECK (#5310)	

Fines/Fees Details

Fine/Fee	Amount
FINE	$150.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2391	$150.00	$0.00	$150.00

Payment Details

Date	Amount	Type	Notes
12/5/2024	$150.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$100.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400020	$230.00	$0.00	$170.00

Payment Details

Date	Amount	Type	Notes
12/13/2024	$170.00	CHECK (#)	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
DEFAULT FEE	$30.00
FINES	$150.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2902	$200.00	$0.00	$200.00

Payment Details

Date	Amount	Type	Notes
12/1/2024	$200.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$150.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400255	$170.00	$0.00	$170.00

Payment Details

Date	Amount	Type	Notes
12/11/2024	$170.00	CHECK (#0127)	

Fines/Fees Details

Fine/Fee	Amount
FINE	$150.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400089	$170.00	$0.00	$170.00

Payment Details

Date	Amount	Type	Notes
12/2/2024	$170.00	CASH	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$120.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400257	$170.00	$0.00	$170.00

Payment Details

Date	Amount	Type	Notes
12/30/2024	$170.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
FINE	$150.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2480	$75.00	$0.00	$75.00

Payment Details

Date	Amount	Type	Notes
12/5/2024	$75.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$25.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400057	$200.00	$0.00	$200.00

Payment Details

Date	Amount	Type	Notes
12/5/2024	$200.00	CASH	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$150.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400241	$350.00	$0.00	$60.00

Payment Details

Date	Amount	Type	Notes
12/5/2024	$60.00	CASH	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$300.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400220	$350.00	$0.00	$320.00

Payment Details

Date	Amount	Type	Notes
12/1/2024	$320.00	CREDIT CARD	made partial online payment, balance $30.00

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$300.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2478	$75.00	$0.00	$75.00

Payment Details

Date	Amount	Type	Notes
12/5/2024	$75.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$25.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2953	$200.00	$0.00	$200.00

Payment Details

Date	Amount	Type	Notes
12/5/2024	$200.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$150.00
SUR-CHARGE	$20.00

[redacted]

Docket #	Total Fines	Restitution	Total Payments
D2400206	$170.00	$0.00	$170.00

Payment Details

Date	Amount	Type	Notes
12/2/2024	$170.00	CREDIT CARD	

Fines/Fees Details

Fine/Fee	Amount
COURT COSTS	$30.00
FINES	$120.00
SUR-CHARGE	$20.00

Fines Paid by Description

Description	Amount
ADMINISTRATIVE FEE	$0.00
BENCH WARRANT	$0.00
COMMUNITY SERVICE	$0.00
CONTEMPT	$0.00
COURT COSTS	$570.00
DEFAULT FEE	$0.00
FINE	$750.00
FINES	$1,937.00
FTA/FTP FINE	$0.00
LATE FEE	$0.00
OJW	$0.00
OVERPAYMENT	$0.00
RESTITUTION	$0.00
RESTITUTION (LOCKED)	$0.00
RETURNED PAYMENT FEE	$0.00
STATE ASSESSMENT	$0.00
SUMMONS	$0.00
SUR-CHARGE	$380.00
WARNING LETTER	$0.00

Total Fees	**$4,217.00**
Over Charged Amount	**$0.00**
Total Paid	**$3,637.00**

Fines Paid by Pay Method

Description	Amount
CASH	$600.00
CHECK	$810.00
CREDIT CARD	$2,227.00

Overpaid Cases

Case	OverPaid

AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 95 - **Resolution 2025-03R:** A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Twenty-First Interim Agreement between the Northern Integrated Supply Project Water Acitivity 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	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA, ICMA-CM

ACTION REQUESTED

Town Management asks the Town Council to review and discuss Resolution 2025-03R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Twenty-First Interim Agreement and take action.
 	
• Actions that may be taken:
  ○ Move to approve Resolution 2025-03R
  ○ Take No Action
	Resolution
	Action Requested
	Attorney Approved

BRIEF SUMMARY

This is the annual NISP agreement that states the participants agree to participate in Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8 of the Project under and pursuant to the terms and conditions of the Agreement. The 2025 participant cost for the Town of Severance is $417,500; this amount is budgeted for.

PUBLIC SUPPORT/CONCERN

None at this time.

ANALYSIS AND RECOMMENDATION

Town Management asks that the Town Council take action and move to approve Resolution 2025-03R: A Resolution of the Town Council of the Town of Severance, Colorado, Approving the Twenty-First Interim Agreement.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:

1. Resolution 2025-03R- NISP 21st Interim Agreement

2. Twenty-First Interim Participation Agreement_NISP - Severance
3. NISP 2025 21st Interim Agreement Town of Severance-INVOICE 12767

TOWN OF SEVERANCE
RESOLUTION 2025-03R

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, APPROVING THE TWENTY-FIRST 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

WHEREAS, the Northern Integrated Supply Project Water Activity Enterprise ("NISP Enterprise") is developing a water project ("Project") for the purpose of developing a new reliable water supply for the beneficial use of the Town of Severance acting with and on behalf of the Town Water Utility Enterprise and other entities; and

WHEREAS, overall Project costs are divided among the entities that participate in the Project; and

WHEREAS, Phases 1, 2 and 4 of the Project have been completed and years one through six of the 3rd Phase, have been completed; and

WHEREAS, it is necessary that the NISP Enterprise pursue years 7 through 20 of the Project (referred to as Phase 3A) and Phases 5, 6, 7, and 8 of the Project at this time in order to be able to complete the Project on the time schedule desired by the participants; and

WHEREAS, pursuing Phases 3A, 5, 6, 7, and 8 of the Project on behalf of the participants will require funding from the participants.

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

The Twentieth Interim Agreement between the Northern Integrated Supply Project Water Activity Enterprise and the Town of Severance acting with and on behalf of the Town Water Utility Enterprise for Participation in the Northern Integrated Supply Project 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 Twentieth Interim Agreement on behalf of the Town of Severance acting with and on behalf of the Town Water Utility Enterprise.

RESOLVED AND APPROVED this 14th day of January, 2025.

TOWN OF SEVERANCE, COLORADO

____
Matthew Fries, Mayor

ATTEST:

____

Sarah Jacobsen, Town Clerk

TWENTY-FIRST INTERIM AGREEMENT WITH THE
NORTHERN INTEGRATED SUPPLY PROJECT WATER ACTIVITY ENTERPRISE,
FOR PARTICIPATION IN THE
NORTHERN INTEGRATED SUPPLY PROJECT

This Agreement is made and entered into as of ____________, 20__, by and between the Northern Integrated Supply Project Water Activity Enterprise, a government-owned business 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., owned by the Northern Colorado Water Conservancy District, and whose address is 220 Water Avenue, Berthoud, Colorado 80513 (the "NISP Enterprise"), and the Town of Severance, a Colorado Statutory Town, whose address is P.O. Box 339, Severance, Colorado 80546 (“Participant”).

Recitals

A. The NISP Enterprise is developing a water project (the “Project”) for the purpose of developing a new reliable water supply for the beneficial use of the Participant and other entities.

B. Overall Project costs will be divided among the entities that participate in the Project.

C. The First, Second, and Fourth Phases of the Project, and years one through six of the Third Phase, have been completed.

D. The Third Phase, Years 7 through 20 (hereinafter referred to as “Phase 3A”), will consist of further agency consultation, permitting work with the U.S. Army Corps of Engineers and other agencies, compliance with the National Environmental Policy Act and other requirements for federal permitting, field work, and analysis for permitting, modeling, and other activities related to designing and permitting the Project.

E. The Fifth Phase of the Project consists of the Glade Reservoir final design, Highway 287 relocation final design and CM/GC design involvement, and completion of the Galeton Dam preliminary design.

F. The Sixth Phase involves continued NISP conveyance delivery refinement, South Platte Water Conservation Project negotiations, land and easement definition and purchase, and potential advancement of time-sensitive mitigation activities.

G. The Seventh Phase involves the development of a NISP Allotment Contract, financial project planning, legal defense of the Project permits, and overall project administration.

H. The Eighth Phase involves early pipeline construction, procurement of electrical materials for the Highway 287 relocation, and advancement of the option agreement for the Timnath Inlet Canal.

I. It is necessary that the NISP Enterprise pursue Phases 3A, 5, 6, 7, and 8 of the Project at this time in order to be able to complete the Project on the time schedule desired by the participants.

J. Pursuing these Phases 3A, 5, 6, 7, and 8 of the Project on behalf of the participants will require continued funding from the participants.

Agreement

1. The Participant agrees to participate in Phases 3A, 5, 6, 7, and 8 of the Project, under and pursuant to the terms and conditions of this Agreement. The Participant acknowledges that it shares a common interest in development of the Project and that privileged material may be shared with the Participant from time to time. A description of Phase 3A, Phase 5, Phase 6, Phase 7 and Phase 8 is included in Exhibit A. Participation in this Agreement in no way obligates the Participant to participate in subsequent phases of the Project or to continue involvement in the Project in any manner.

2. For the purposes of cost allocation in Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8 the cost is based upon the Participant's base requested capacity divided by the total requested base Project yield. The Participant's initial base requested capacity in the Project is 500 acre-feet of water yield. Attached hereto as Exhibit B is a table showing the currently anticipated permitted capacity in the Project and the pro rata share of the costs of the Project for 2025 for each Participant. The costs covered by this Agreement shall be separate from costs covered by the NISP Phase I Agreement between the NISP Enterprise and the Participant. The Participant may request a reduction or increase in base requested capacity, which will be implemented by the NISP Enterprise so long as any costs of design, environmental studies, permitting or other matters are paid by the Participant pursuant to its pro-rata cost basis. If a reduction in the Participant's base requested capacity is made, the formula for allocation of costs among the participants shall be changed accordingly so that all participants bear a pro rata share of the Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8 costs of the Project after the change based on their final base requested capacities. For purposes of the environmental analysis for the Project, the Participant's permitted capacity in the Project is 500 acre-feet of water yield. In the event that the Participant's base requested capacity is increased or decreased, the Participant's permitted capacity shall be increased or decreased in the same percentage as the percentage increase or decrease of the base requested capacity.

3. The Participant agrees to provide to the NISP Enterprise funds for its pro rata share of the anticipated 2025 costs necessary for Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8 of the Project. The NISP Enterprise estimates that the Participant's pro rata share of the costs of the Project is $417,500 for 2025. The Participant will pay the NISP Enterprise its pro rata share of these 2025 costs on or before February 15, 2025. The NISP Enterprise will invoice the Participant for this payment. These estimated costs will not be increased or exceeded without the prior written approval of the Participant. Participant funds that are not expended during Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8 will

be rebated back to each participant pro rata based on each participant's contribution of funds to the Project in Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8.

4. In the event that the Participant fails to make the payment set forth above at the specified time, the NISP Enterprise shall have the right to terminate this Agreement and cease all work on the Project for the benefit of the Participant. The NISP Enterprise shall give the Participant thirty (30) days' advance written notice of its intention to terminate this Agreement and cease work on the Project for the Participant's benefit under this paragraph. The Participant shall have until the end of said 30-day period in which to make all past due payments in full in order to cure its default hereunder. The Participant shall in any event be responsible for its pro rata share of the 2025 costs of Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8 of the Project actually incurred by the NISP Enterprise up to the date of termination of this Agreement.

5. The NISP Enterprise agrees to diligently pursue Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8 of the Project in good faith to the extent that funds therefor are provided by the Participant under this Agreement and by other participants under similar agreements. By entering into this Agreement and accepting payments from the Participant, the NISP Enterprise does not obligate itself to, nor does the NISP Enterprise warrant that it will, proceed with the Project beyond Phase 8 or that it will construct or operate the Project. At the end of the Eighth Phase, the NISP Enterprise will determine after consultation with the participants whether to proceed with the Project. The NISP Enterprise agrees that, if the participants provide all required funding, if the NISP Enterprise has the ability, and if the Project is feasible and practical, it will pursue the construction and operation of the Project if requested to do so by a sufficient number of participants to fully fund the Project. In the event that the NISP Enterprise decides not to proceed with the Project, it will so notify the Participant and this Agreement will immediately and automatically terminate upon the giving of such notice.

6. In the event of termination of the Project, the Participant shall not be entitled to any return of funds paid to the NISP Enterprise for the Project, unless payments by participants exceed the NISP Enterprise's costs as of the date the Project is terminated, in which case a pro rata refund will be made. In the event of such termination, the Participant shall be entitled to receive copies of any work products developed by the NISP Enterprise or its consultants on behalf of the Participant, and NISP Enterprise Board shall, in its sole discretion: (i) convey to the Participant, as a tenant in common with all other participants who have not been terminated under paragraph 4 above, a pro rata interest in all real and personal property acquired by the NISP Enterprise for the Project with funds provided under this Agreement or similar agreements with other participants; or (ii) disburse to the Participants the proceeds of any sale of assets in proportion to each Participant's Cost Share.

7. The Participant shall have the right to assign this Agreement and the Participant's rights hereunder, with the written consent of the NISP Enterprise, which consent shall not be unreasonably withheld, to any entity that is eligible to receive water deliverable through the Project and that is financially able to perform this Agreement.

8. In the event that this Agreement is terminated for any reason, the Participant shall not be entitled to any return of any funds paid to the NISP Enterprise for the Project except as provided in Paragraphs 3 and 6 above for those participants who have not been terminated under Paragraph 4 above, and the NISP Enterprise shall have no further obligations to the Participant.

9. Notwithstanding any other provision of this Agreement to the contrary, the Participant's maximum financial obligation under this Agreement shall be the payment of $417,500 set forth in paragraph 3 above. The Participant shall have the right to terminate this Agreement at any time. In the event of such termination, each of the parties hereto shall be immediately released from all obligations recited herein as if this Agreement had not been entered into.

10. In the event that additional costs must be incurred for Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8 in 2025, the parties may amend this Agreement in writing to provide for further payment by the Participant of the costs for 2025. However, the Participant is not obligated under this Agreement to pay any costs for Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8 beyond the costs stated in paragraph 3 above.

11. This Agreement shall be interpreted under the laws of the State of Colorado. Venue for any disputes concerning this Agreement shall be in the Weld County, Colorado, District Court.

12. Nothing in this Agreement shall be construed to waive the protections and immunities afforded the NISP Enterprise and the Participant under the Colorado Governmental Immunity Act, C.R.S. § 24-10-101 et seq., and any similar or successor statutes of the State of Colorado.

13. Except for the obligation to pay money, neither party shall be liable to the other party for any delay or inability to perform its obligations hereunder by reason of acts of God, acts of the public enemy, riot, civil commotion, insurrection, acts or failure to act of governmental authorities, war, pandemic, or any other cause or causes beyond the party's reasonable control.

11. This Agreement is the entire agreement between the NISP Enterprise and the Participant regarding participation in Phase 3A, Phase 5, Phase 6, Phase 7, and Phase 8 of the Project and shall be modified by the parties only by a duly executed written instrument approved by the Participant and the NISP Enterprise's Board of Directors.

12. This Agreement is subject to approval by the NISP Enterprise's Board of Directors and shall become binding on the NISP Enterprise only upon such approval.

TOWN OF SEVERANCE, a Colorado Statutory Town

By:__________________________

Name:________________________

Title:_________________________

THE NORTHERN INTEGRATED SUPPLY PROJECT WATER ACTIVITY ENTERPRISE

By:__________________________
Bradley D. Wind, P.E.
General Manager

EXHIBIT A
DESCRIPTION OF PHASE 3A, PHASE 5,PHASE 6, PHASE 7, and PHASE 8
NORTHERN INTEGRATED SUPPLY PROJECT

Phase 3A consists of a continuation of the permitting work associated with NISP. The work in 2025 will largely be remaining efforts in support of the final 404 permit and Record of Decision, potential minor modification of the 404 permit, mitigation development, and continuation of the Larimer County IGA process. Additionally, there will be work in support of the public information effort for NISP as well as overall Northern Water administration and legal support.

Phase 5 will consist of the Glade Reservoir facility design advancement and necessary geotechnical work and Highway 287 relocation final design.

Phase 6 involves the following additional 2025 activities:

- NISP conveyance will continue to be refined including evaluation of Participant flow requirements, pipeline sizing and route refinement, design advancement, and conveyance cost estimating.
- South Platte Water Conservation Project negotiations will be advanced with the affected ditch companies and shareholder cooperative agreements will be developed.
- Land and easement requirements will be more specifically identified and acquired.
- Mitigation plans will continue to be advanced, and time sensitive mitigation activities may be pursued.

Phase 7 involves the following 2025 activities:

- Project financial planning
- Allotment contract development
- Legal defense of the Army Corps of Engineers 404 permit, and the Larimer County 1041 Permit.
- Potential activities associated with the City of Fort Collins' 1041 permit process.

Phase 8 involves the following 2025 activities:

- Early Pipeline Construction in the Johnstown area.
- Procurement of overhead electric materials for the HW 287 relocation.
- Advancement of the option agreement for of the Timnath Inlet Canal.

EXHIBIT B
PARTICIPANT YIELD AND COSTS
PHASE 3A, PHASE 5, PHASE 6, PHASE 7, and PHASE 8

Northern Integrated Supply Project	***Rev. 2.1***	***11/1/2024***	
Final Year 2025 Preconstruction Budget			
Interim Contract 21			
Item	Updated Cost		
Glade Final Design	$ 5,000,000		
HW 287 Design Activities	$ 200,000		
HW 287 CMGC	$ 100,000		
HW 287 Utliity Relocation Materials	$ 1,300,000		
NISP Delivery Pipeline Design	$ 2,000,000		
County Line Pipeline Early Construction	$ 8,000,000		
Poudre Inlet Canal Agreement	$ 800,000		
Poudre Inlet Canal Design	$ 600,000		
Environment&Mitigation	$ 4,000,000		
WQ Sample Testing/Studies	$ 400,000		
Financing Consultant/Bond Counsel	$ 100,000		
Northern Water Labor	$ 2,000,000		
Northern Water Indirect	$ 800,000		
Legal	$ 700,000		
Communications	$ 100,000		
Glade State Land Board Land	$ 6,500,000		
ROW-Land Appraisal/Title/Survey	$ 200,000		
Pipeline Easements/Property	$ 3,000,000		
Contingency/Other (10%)	$ 3,600,000		
Total	$ 39,400,000		
Approximate Carryover from 2024	$ 6,000,000		
Total Requested of Particpants for 2025	$ 33,400,000		
	Project Yield	Percent of	2025
Participant	(Acre-ft)	Project	Contribution
Central Weld Co. W.D.	3,500	8.75%	$ 2,922,500
Dacono	1,250	3.13%	$ 1,043,750
Firestone	1,300	3.25%	$ 1,085,500
Frederick	2,600	6.50%	$ 2,171,000
Eaton	500	1.25%	$ 417,500
Erie	6,500	16.25%	$ 5,427,500
Evans	1,200	3.00%	$ 1,002,000
Fort Collins-Loveland. W.D.	8,100	20.25%	$ 6,763,500
Fort Lupton	1,050	2.63%	$ 876,750
Fort Morgan	3,600	9.00%	$ 3,006,000
Lafayette	1,800	4.50%	$ 1,503,000
Lefthand W.D.	3,500	8.75%	$ 2,922,500
Morgan County Q.W.D.	1,300	3.25%	$ 1,085,500
Severance	500	1.25%	$ 417,500
Windsor	3,300	8.25%	$ 2,755,500
Total	40,000	100.00%	$ 33,400,000

Northern Water
Northern Integrated Supply Project

INVOICE 12767

NISP, Northern Colorado Water Conservancy District

DATE: December 12, 2024

220 Water Avenue
Berthoud, CO 80513

Phone 800-369-7246 Fax 1-877-851-0017

TO Nicholas Warton
Town of Severance
P.O. Box 339
Severance, Colorado 80546-0339

PAYMENT TERMS	CONTACT PERSON	FEIN NUMBER				
Feb. 15, 2025	Carl Brouwer	84-6000204				

		DESCRIPTION			TOTAL
		Twenty First Interim Agreement			
		Northern Integrated Supply Project (NISP)			$417,500.00
		Please Note Remittance Address: 220 Water Avenue Berthoud, CO 80513			
				TOTAL	$417,500.00

Please contact Carl Brouwer at 970-622-2298 if you have any questions.

Make all checks payable to Northern Water

AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 108 - **Resolution 2025-04:** A Resolution of the Town Council of the Town of Severance, Colorado, approving 401 and 457 retirement plan participation agreements with the Colorado Retirement Association for town employee retirement plan administration services	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA

ACTION REQUESTED

Town Management asks the Town Council to review and discuss Resolution 2025-04R: A Resolution of the Town Council of the Town of Severance, Colorado, approving 401 and 457 retirement plan participation agreements with the Colorado Retirement Association for town employee retirement plan administration services and take action.

- Actions that may be taken:
  - Move to approve Resolution 2025-04R
  - Take No Action

Resolution
Action Requested
Attorney Approved

BRIEF HISTORY OF ITEM

N/A

BRIEF SUMMARY

The Town of Severance currently uses Mission Square, formerly ICMA-RC, for retirement services for Town Employees. With the switch from ICMA-RC to Mission Square, the Town has lost its local representative, and it has become nearly impossible to contact the company. Management would like the ability to offer additional retirement plans for Town Employees. Town Management is asking for authority to transfer Town Employees' retirement funds from Misson Square to the Colorado Retirement Association (CRA). After a bit of research, meeting, and speaking to other Public Entities, it is the belief of Town Management that CRA is the right fit for the Town of Severance Employees. This authorization does not change contribution limits and will only transfer funds from one organization to the next into a similar 457. This will, however, allow Town Employees to open a secondary 401 plan if they so choose.

PUBLIC SUPPORT/CONCERN

None at this time.

ANALYSIS AND RECOMMENDATION

Town Management asks that the Town Council take action and move to approve Resolution 2025-04R: A Resolution of the Town Council of the Town of Severance, Colorado, approving 401 and 457 retirement plan participation agreements with the Colorado Retirement Association for town employee retirement plan administration services and take action.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:

1. R-2025-04R - Approving CRA Retirement Plan Participation Agreements
2. Town of Severance 401 PA 2023-12 Preview
3. Town of Severance 457 PA 2023-09 Preview

TOWN OF SEVERANCE
RESOLUTION NO. 2025-04R

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, APPROVING 401 AND 457 RETIREMENT PLAN PARTICIPATION AGREEMENTS WITH THE COLORADO RETIREMENT ASSOCIATION FOR TOWN EMPLOYEE RETIREMENT PLAN ADMINISTRATION SERVICES

WHEREAS, the Town of Severance has established a defined contribution plan for employees pursuant to section 401 of the Internal Revenue Code, and a deferred compensation plan for employees pursuant to section 457 of the Internal Revenue Code, which plans serve the interests of the Town by enabling the Town to provide reasonable retirement security for employees and by assisting in the attraction and retention of competent personnel; and

WHEREAS, the Colorado Retirement Association (CRA) is an association of local governments formed pursuant to Colorado Statute (C.R.S. §§ 24-54-101 et seq.) to provide a retirement system for an association of Colorado counties, municipalities, and special districts; and

WHEREAS, the CRA Retirement Plan is a system of retirement benefits adopted to provide income after retirement for eligible officials and employees of member counties, municipalities and political subdivisions; and

WHEREAS, Town Management has reviewed the CRA's Participation Agreements and the CRA's Retirement Plan and Trust Agreement and has determined that the benefits and plan administration services provided by CRA are in the best interest of the Town; and

WHEREAS, pursuant to C.R.S. § 24-54-104(2), the Town Council shall establish the percentage of the Town's contribution to any employee retirement plan or system made on behalf of Town employees participating in such plan or system; and

WHEREAS, the Town Council determines it is in the best interest of the Town of Severance to provide for the retirement of employees under certain terms and conditions; and

WHEREAS, the Town Council desires to approve the attached Participation Agreements between the CRA and the Town of Severance and to authorize the Town Manager to execute such agreements and other documents necessary for implementation of the agreements on behalf of the Town.

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

1. The Town Council approves the "Colorado Retirement Association Retirement Plan and Trust Agreement Participation Agreement" ("401 Plan Agreement") between the Colorado Retirement Association and the Town of Severance, in substantially the same form attached to this resolution as **Exhibit A**.

2. The Town Council approves the "Colorado Retirement Association

Deferred Compensation Plan Participation Agreement" ("457 Plan Agreement") between the Colorado Retirement Association and the Town of Severance, in substantially the same form attached to this resolution as **Exhibit B**.

3. The Town Manager is authorized to execute the 401 Plan Agreement and the 457 Plan Agreement on behalf of the Town.

4. The Town Manager is authorized to execute and deliver such other documents as are necessary for the implementation and furtherance of the 401 Plan Agreement and the 457 Plan Agreement and the services provided to plan participants thereunder, the execution and delivery of such to be conclusive evidence of the Town Manager's approval and that the same has been approved by the Town Council.

5. The actions of the Town Manager in executing and delivering the 401 Plan Agreement and the 457 Plan Agreement and such other documents as described above on behalf of the Town are hereby ratified and approved in all respects.

6. The Town Manager or their designee, with the assistance of counsel, is hereby directed to take all steps necessary or in their judgment proper to implement the foregoing resolutions, to make any necessary filings with the Internal Revenue Service, Department of Labor, or other agencies, and to give to interested parties such notices as may be advisable or required by law or such agreements.

RESOLVED AND APPROVED this 14th day of January, 2025.

TOWN OF SEVERANCE, COLORADO

____
Matthew Fries, Mayor

ATTEST:

____
Sarah Jacobsen, Town Clerk

APPROVED AS TO FORM:

____
Hayashi & Macsalka, LLC, Town Attorney

COLORADO RETIREMENT ASSOCIATION
RETIREMENT PLAN AND TRUST AGREEMENT

PARTICIPATION AGREEMENT

Association Member / Participating Employer: Town of Severance

Association Member Original Participation Date: ______________________________

Participation Agreement Effective Date: ______________________________

Prior Participation Agreement Date: N/A
Please indicate the effective date of the last Participation Agreement

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PREAMBLE

I. **Agreement**. By this Agreement, by and between Colorado Retirement Association (“Association”) and the Association Member specified in this Participation Agreement (“Agreement”), the Association Member adopts as a Participating Employer the Colorado Retirement Association Retirement Plan and Trust Agreement (the “Plan”), as amended and restated effective ______________, 20___, and as further amended or supplemented from time to time, subject to the modifications set forth in this Agreement. This Agreement amends and supersedes any previous Participation Agreement made by and between the Association Member and the Association.

II. **Adoption of the Plan**. The Association Member adopts the Plan as a Participating Employer pursuant to the terms of the Plan and this Participation Agreement, effective as of the Participation Agreement Effective Date. The Participating Employer’s participation in the Plan is conditioned on the timely payment by the Participating Employer of its proportional share of contributions under the Plan, and in the case of contributions deducted from a Participant’s Compensation, payment will be transmitted to the Trust as soon as practicable after such amounts would otherwise have been paid to the Participant.

III. **Review of the Plan**. The Participating Employer has reviewed the Plan, and in particular Article 13 of the Plan, addressing Participating Employers. The Participating Employer has consulted, or had opportunity to consult, with its legal and tax advisors with reference to the Plan and this Participation Agreement.

IV. **Approval of Plan Trustee and Administrator**. The Participating Employer approves and confirms the Trustee and Administrator designated by the Association in the Plan to serve in each such capacities.

V. **Association as Agent**. The Participating Employer irrevocably designates the Association as its agent as set forth in Article 13 of the Plan addressing Participating Employers for all purposes of the Plan, and authorizes the Association, on behalf of the Participating Employer, to perform the specific act or acts and to exercise the specific powers granted under the Plan. The Association or its designee has authority to make any and all necessary rules or regulations, binding upon the Participating Employer and its Employees and Officials and their Beneficiaries, to effectuate the purpose of the Plan.

VI. **PARTICIPATING EMPLOYER'S CONTRIBUTIONS**. All contributions made by the Participating Employer under the Plan and this Participation Agreement will be determined separately by each Participating Employer and allocated only among the eligible Participants of the Participating Employer making the contribution in accordance with Section 3.1 of the Plan.

PARTICIPATING EMPLOYER ELECTIONS

(Section numbers below correspond to sections of the Plan.)

Note: Officials may opt out of Plan participation; however, if Officials do participate in the Plan, they do not have to satisfy any minimum eligibility requirements. Accordingly, Sections 2.2 and 2.5(a) below only pertain to Eligible Employees. Additionally, Officials are always fully vested in Employer Contributions and Prior Service Benefit Contributions. Accordingly, Sections 5.1(b)(1), 5.1(c), 5.1(d), 5.1(e) and 5.1(g) below only pertain to Eligible Employees.

1.16 **ELIGIBLE EMPLOYEE**. "Eligible Employee" means the following:

[Specify one option only.]

☐ ***All Employees***. Every Employee of the Participating Employer.

☒ ***All Benefitted Positions***. Every Employee in a benefitted position of the Participating Employer, in accordance with the Participating Employer's standard personnel practices.

☐ Every Employee of the Participating Employer who works at least _______ months per year and at least _______ hours per week.

☐ Every Employee of the Participating Employer who works at least _______ hours per year.

2.2 **COMMENCEMENT OF PARTICIPATION**. An Eligible Employee will commence participation in the Plan and begin making and receiving contributions:

[Specify one option only with appropriate sub-option, as applicable.]

☒ Immediately as of:

- ☐ The Eligible Employee's Date of Hire.
- ☒ The first day of the Eligible Employee's first full payroll period.

☐ Immediately after _______ Plan Months. (Not to exceed twelve (12) months).

☐ Upon the first day of the payroll period following a _______ month period. (Not to exceed twelve (12) months).

If an Official has not waived participation in the Plan, such Official will commence participation in the Plan and begin making and receiving contributions as of the first day of the month coincident with or immediately succeeding such Official's commencement of term of office.

2.5(a) <u>**REEMPLOYMENT DATE MORE THAN THIRTY (30) DAYS AFTER TERMINATION DATE**</u>.

☒ Immediate commencement of participation, in accordance with the Participating Employer's election per Section 2.2.

If this option is selected, skip the remaining options in this Section 2.5(a) and move on to Section 2.6(a). If this option is not selected, specify one option in each of the below categories.

<u>**Prior Employment with Participating Employer**</u>.

☐ In accordance with the **default** provisions of Section 2.5(a) of the Plan, in the event an Employee terminates employment with the Participating Employer more than thirty (30) days before his or her Reemployment Date with the Participating Employer, the Participating Employer will not grant prior service credit for purposes of **eligibility**.

☐ In the event an Employee terminates employment with the Participating Employer more than thirty (30) days before his or her Reemployment Date with the Participating Employer, the Participating Employer will grant service credit for purposes of **eligibility** provided the Employee has a Reemployment Date within _______ Plan Months (not to exceed twelve (12) Plan Months) of his or her Termination Date.

<u>**Prior Employment with any Association Member (other than Participating Employer)**</u>.

☐ In accordance with the **default** provisions of Section 2.5(a) of the Plan, in the event an Employee terminates employment with an Association Member more than thirty (30) days before his or her Reemployment Date with a different Participating Employer, the Participating Employer will not grant prior service credit for purposes of **eligibility**.

☐ In the event an Employee terminates employment with an Association Member more than thirty (30) days before his or her Reemployment Date with another Participating Employer, the Participating Employer will grant service credit for purposes of **eligibility** provided the Employee has a Reemployment Date within _______ Plan Months (not to exceed twelve (12) Plan Months) of his or her Termination Date.

2.6(a) <u>**CHANGE IN STATUS**</u>.

[Specify one option only.]

☐ Status of Employee is not applicable. All Employees are ***Eligible Employees***, per Section 1.16.

☒ In accordance with the **default** provisions of Section 2.6(a) of the Plan, a Participant who continues in the employ of the Participating Employer but ceases to be employed as an ***Eligible Employee*** is not eligible to make Mandatory Participant Contributions to the Plan under Section 3.3, is not entitled to Employer Contributions under Plan Section 3.1 and is not entitled to Prior Service Benefit Contributions (if any) under Plan Section 3.2.

[If this option is chosen, select one of the following sub-options, as applicable.]

- ☒ Upon return to an employment status meeting the eligibility criteria, the Eligible Employee will recommence participation immediately, in accordance with the Participating Employer's election above in Section 2.2.

- ☐ Upon return to an employment status meeting the eligibility criteria, the Eligible Employee must complete the applicable commencement of participation period elected above in Section 2.2 before recommencing participation in the Plan. Such applicable commencement period will begin as of the date the Employee returns to such employment status.

☐ A Participant who continues in the employ of the Participating Employer but ceases to be employed as an ***Eligible Employee*** will be deemed to satisfy the eligibility provisions and will continue to be eligible to make Mandatory Participant Contributions to the Plan under Section 3.3, will continue to receive Employer Contributions under Plan Section 3.1, and will continue to receive Prior Service Benefit Contributions (if any) under Plan Section 3.2, despite the change in status.

3.1(a) **<u>EMPLOYER CONTRIBUTIONS</u>**. The Participating Employer will make an Employer Contribution for each Participant **(no less than three percent (3%))** for each Plan Month as specified below.

[Specify one option only.]

☒ The Participating Employer will contribute _3_% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer's contribution for each Participant will equal an amount directed by each Participant, with a minimum of ____% and a maximum of ____% of the Compensation of such Participant.

☐ The Participating Employer will contribute for each Participant:

- ____% of Compensation based on ____ attained Years of Service
- ____% of Compensation based on ____ attained Years of Service
- ____% of Compensation based on ____ attained Years of Service
- ____% of Compensation based on ____ attained Years of Service
- ____% of Compensation based on ____ attained Years of Service

☐ For Participants hired after March 31, 1986, the Participating Employer will contribute the percentage of Compensation of such Participant for the Plan Month corresponding to the rate required of the employer share portion of Social Security (Old Age, Survivors, and Disability) under the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. Employer Contributions will stop once the Participant's earnings have reached the social security annual maximum taxable earnings limit. For Participants hired on or before March 31, 1986, the Participating Employer will contribute the percentage of Compensation of the Participant for the Plan Month corresponding to the rate required for the employer share of both the Social Security and Medicare components of the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. For Participants hired on or before March 31, 1986, the Social Security component of the Employer Contribution will stop once such Participant's earnings have reached the Social Security annual maximum taxable earnings limit.

Note if this option is selected, it must also be selected below in Section 3.3.

3.2 **PRIOR SERVICE BENEFIT CONTRIBUTIONS**. The Participating Employer may elect to make a Prior Service Benefit Contribution to each Participant. The Participating Employer will contribute to each Participant the percentage (elected below) of such Participant's annual Compensation for the elected ***Prior Service Period***. The Prior Service Benefits will be contributed to the Plan in equal monthly installments during the ***Pay Out Period*** provided the Participant does not have a Termination Date during the Pay Out Period.

[Specify one option only.]

☐ Not Applicable. Employer is an existing Participating Employer.

☒ The Participating Employer elects not to make Prior Service Benefit Contributions.

☐ The Participating Employer will contribute to each Participant ____% *(no less than three percent (3%))* of the annual Compensation of each Participant during the ***Prior Service Period***.

[Complete both A and B.]

A. The ***Prior Service Period*** is _____ (*number from one to five)* twelve (12) month period(s) of continuous employment of such Participant ending on the Effective Date of this Participation Agreement with the Participating Employer.

B. Prior Service Benefit Contributions will be made to the Plan in equal monthly installments over _____ (*number from one (1) to thirty-six (36))* continuous calendar month(s)) (the "***Pay Out Period***"). If the Participant has a Termination Date during the Pay Out Period, he or she forfeits his or her right to additional Prior Service Benefit Contributions.

3.3(a) **<u>MANDATORY PARTICIPANT CONTRIBUTIONS</u>**. Each Participant will make a contribution **(no less than three percent (3%))** for each Plan Month as specified below.

[Specify one option only.]

☒ The Mandatory Participant Contribution will equal __3__% of the Compensation of such Participant for the Plan Month.

☐ The Mandatory Participant Contribution will equal an amount directed by each Participant, with a minimum of ____% and a maximum of ____% of the Compensation of such Participant for the Plan Month. **Once an election is made, it is an irrevocable election.**

☐ The Mandatory Participant Contribution will equal:

- ____% of Compensation based on ____ attained of Service
- ____% of Compensation based on ____ attained Years of Service
- ____% of Compensation based on ____ attained Years of Service
- ____% of Compensation based on ____ attained Years of Service
- ____% of Compensation based on ____ attained Years of Service

☐ For Participants hired after March 31, 1986, the Mandatory Participant Contribution will equal the percentage of Compensation of such Participant for the Plan Month corresponding to the rate required of the employer share portion of Social Security (Old Age, Survivors, and Disability) under the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. Mandatory Participant Contributions for a Participant will stop once such Participant's earnings have reached the social security annual maximum taxable earnings limit. For Participants hired on or before March 31, 1986, the Participating Employer will contribute the percentage of Compensation of the Participant for the Plan Month corresponding to the rate required for the employer share of both the Social Security and Medicare components of the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. For Participants hired on or before March 31, 1986, the Social Security component of the Mandatory Participant Contribution will stop once such Participant's earnings have reached the Social Security annual maximum taxable earnings limit.

Note if this option is selected, it must also be selected below in Section 3.1.

3.3(a) **<u>MANDATORY PARTICIPANT CONTRIBUTIONS</u>**. Mandatory Participant Contributions will be:

[Specify one option only.]

☒ Pre-tax in accordance with C.R.S. Section 24-54-104(4) and Internal Revenue Code Section 414(h)(2).*

☐ After-tax.

3.8 **<u>DISCRETIONARY EMPLOYER MATCHING CONTRIBUTIONS</u>**. The Participating Employer will make an Employer Matching Contribution in accordance with its Employer 457 Contribution Policy for each Participant who defers compensation into:

[Specify one option only.]

☐ Not Applicable. The Participating Employer elects <u>not</u> to make Discretionary Employer Matching Contributions to the Plan.

☒ The Colorado Retirement Association Deferred Compensation Plan and Trust Agreement.

☐ ____ [Name of 457(b) plan].

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* *Note if contributions are being picked up and paid by the Employer in lieu of employee contributions, the contributions will be treated as "picked-up" and paid by the Employer on a prospective basis only, from the date this Participation Agreement is formally adopted. Participants may not opt out of the "pick-up" nor may they receive the contributed amounts directly instead of having them paid by the Participating Employer to the Plan.*

5.1(b)(1) **<u>VESTING OF PARTICIPANT'S ACCOUNTS</u>**. In accordance with Section 5.1 of the Plan, an Employee-Participant becomes vested in Employer Contributions and Prior Service Benefit Contributions as follows.[†]

[Specify one option only.]

☒ ***Immediate Vesting***. A Participant is 100% vested upon Plan participation.

☐ ***Graded Vesting***. A Participant will vest pro rata monthly at _______% annual rate. (must be more than 10%).

☐ ***Specified Vesting***. A Participant will vest pro rata monthly according to the following schedule (select the vesting percentage at the completion of the Participant's Years of Service):

1st Year of Service: _______%

2nd Year of Service: _______%

3rd Year of Service: _______%

4th Year of Service: _______%

5th Year of Service: _______%

6th Year of Service: _______%

[†] *Employee-Participants who reach Normal Retirement Age, Disability, or who die or are presumed deceased will be 100% vested in accordance with the terms of the Plan.*

5.1(c) <u>**REEMPLOYMENT DATE MORE THAN THIRTY (30) DAYS AFTER TERMINATION DATE**</u>.

☒ Service credit for vesting is not applicable, Employer elected Immediate Vesting, per Section 5.1(b)(1).

If this option is selected, skip the remaining options in this Section 5.1(c) and move on to Section 5.1(e). If this option is not selected, specify one option in each of the below sub-options.

<u>**Prior Employment with Participating Employer**</u>**.**

☐ In accordance with the **default** provisions of Section 5.1 (c) of the Plan, in the event an Employee terminates employment with the Participating Employer more than thirty (30) days before his or her Reemployment Date with the Participating Employer, the Participating Employer will not grant prior service credit for purposes of **vesting**.

☐ In the event an Employee terminates employment with the Participating Employer more than thirty (30) days before his or her Reemployment Date with the Participating Employer, the Participating Employer will grant service credit for purposes of **vesting** provided the Employee has a Reemployment Date within _______ Plan Months (not to exceed twelve (12) Plan Months) of his or her Termination Date.

<u>**Prior Employment with any Association Member (other than Participating Employer)**</u>**.**

☐ In accordance with the **default** provisions of Section 2.5(a) of the Plan, in the event an Employee terminates employment with an Association Member more than thirty (30) days before his or her Reemployment Date with a different Participating Employer, the Participating Employer will not grant prior service credit for purposes of **vesting**.

☐ In the event an Employee terminates employment with an Association Member more than thirty (30) days before his or her Reemployment Date with another Participating Employer, the Participating Employer will grant service credit for purposes of **vesting** provided the Employee has a Reemployment Date within _______ Plan Months (not to exceed twelve (12) Plan Months) of his or her Termination Date.

5.1(e) **<u>SERVICE WITH PARTICIPATING EMPLOYER PRIOR TO ADOPTION OF PLAN</u>**.

[Specify one option only.]

☐ Not Applicable. Employer is an existing Participating Employer.

☒ ***Past Service Credit***. At the time this Participation Agreement is executed, all Employees presently employed by the Participating Employer will have all periods of employment credited towards the vesting schedule referenced above in Section 5.1(b)(1).

5.3 **<u>FORFEITURES ACCOUNT</u>**.

[Specify one option only.]

☒ Not Applicable. Participants are 100% vested in their Accounts.

☐ In accordance with the **default** provisions of Section 11.6 of the Plan, forfeitures will be utilized to reduce future Employer Contributions.

☐ Forfeitures will be allocated among the Accounts of active Participants in the Plan.

8.1 **<u>LOANS TO ELIGIBLE BORROWERS</u>**.

[Specify one option only.]

☒ Participant loans are <u>*not*</u> allowed.

☐ Participant loans are allowed in accordance with Article 8 of the Plan and loan procedures adopted by the Plan Administrator.

1.9 **<u>DEFINITION OF COMPENSATION</u>**. For purposes of calculating contributions, the Participating Employer **<u>excludes</u>** the following from the definition of Compensation (as defined in Section 1.9 of the Plan):

[Select as many EXCLUSIONS as applicable.]

☐ Bonuses.

☒ Overtime pay.

☐ Premiums for shift differential.

☒ Fringe benefits, expense reimbursements, deferred compensation, and welfare benefits.

☐ Holiday pay.

☐ Vacation pay.

☐ Sick pay.

☐ Paid Time Off (PTO).

☒ All post-severance compensation.

☐ Other *[please specify]*:_______________________________.

* * * * * * * *

The Participating Employer and the Colorado Retirement Association have executed this Participation Agreement and have accepted its terms.

Dated this __________ day of _____________, 20_____.

Town of Severance

Participating Employer

By:____

Title: Town Manager

Dated this __________ day of _____________, 20_____.

COLORADO RETIREMENT ASSOCIATION
Plan Sponsor

By:____

Title: CRA Executive Director

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COLORADO RETIREMENT ASSOCIATION
DEFERRED COMPENSATION PLAN

PARTICIPATION AGREEMENT

Association Member / Participating Employer: Town of Severance

Association Member Original Participation Date: ______________________________

Participation Agreement Effective Date: ______________________________

Prior Participation Agreement Date: N/A
Please indicate the effective date of the last Participation Agreement

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PREAMBLE

I. **AGREEMENT**. By this Agreement, by and between Colorado Retirement Association ("Association") and the Association Member specified in this Participation Agreement ("Agreement"), the Association Member adopts as a Participating Employer the Colorado Retirement Association Deferred Compensation Plan and Trust Agreement (the "Plan"), as amended and restated effective _________, 20__, and as further amended or supplemented from time to time, subject to the modifications set forth in this Agreement. This Agreement amends and supersedes any previous Participation Agreement made by and between the Association Member and the Association.

II. **ADOPTION OF THE PLAN**. The Association Member adopts the Plan as a Participating Employer pursuant to the terms of the Plan and this Participation Agreement, effective as of the Participation Agreement Effective Date. The Participating Employer's participation in the Plan is conditioned on the timely payment by the Participating Employer of its proportional share of contributions under the Plan, and in the case of contributions deducted from a Participant's Compensation, payment will be transmitted to the Trust as soon as practicable after such amounts would otherwise have been paid to the Participant.

III. **REVIEW OF THE PLAN**. The Participating Employer has reviewed the Plan, and in particular Article 12 of the Plan. The Participating Employer has consulted, or had opportunity to consult, with its legal and tax advisors with reference to the Plan and this Participation Agreement.

IV. **APPROVAL OF PLAN TRUSTEE AND ADMINISTRATOR**. The Participating Employer approves and confirms the Trustee and Administrator designated by the Association to serve in each such capacities.

V. **ASSOCIATION AS AGENT**. The Participating Employer irrevocably designates the Association as its agent as set forth in Article 12 of the Plan addressing Participating Employers for all purposes of the Plan, and authorizes the Association, on behalf of the Participating Employer, to perform the specific acts and to exercise the specific powers granted under the Plan. The Association or its designee shall have authority to make any and all necessary rules or regulations, binding upon the Participating Employer and its Employees, to effectuate the purpose of the Plan.

VI. **PARTICIPANT AND PARTICIPATING EMPLOYER CONTRIBUTIONS**. All contributions made by the Participants and Participating Employer under the Plan and this Participation Agreement shall be determined separately by each Participating Employer and shall be allocated only among the eligible Participants of the Participating Employer making the contribution.

* * * * * * * *

PARTICIPATING EMPLOYER ELECTIONS

(Section numbers below correspond to sections of the Plan.)

2.2(d) **DESIGNATED ROTH DEFERRALS**.

[Specify one option only.]

☒ Designated Roth Deferrals are permitted.

☐ Designated Roth Deferrals are *not* permitted.

2.11 **EMPLOYER CONTRIBUTIONS**.

[Specify one option only.]

☐ The Participating Employer elects not to make Employer Contributions.

☒ The Participating Employer elects to make Employer Contributions for Eligible Employees, per the Employer 457 Contribution Policy.

6.1 **LOANS TO ELIGIBLE BORROWERS**.

[Specify one option only.]

☒ Participant loans are *not* permitted.

☐ Participant loans are permitted in accordance with Article 6 of the Plan and loan procedures adopted by the Association.

* * * * * * * *

The Participating Employer and the Colorado Retirement Association have executed this Participation Agreement and have accepted its terms.

Dated this __________ day of ____________, 20_____.

Town of Severance

Participating Employer

By:______________________________________

Title: ____________________________________

Dated this __________ day of ____________, 20_____.

COLORADO RETIREMENT ASSOCIATION
Plan Sponsor

By:______________________________________

Title: CRA Executive Director

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AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
PUBLIC HEARING Pg 128 - **Ordinance 2025-01:** An Ordinance of the Town Council of the Town of Severance, Colorado, amending Chapter 16 (land use code) of the Severance Municipal Code regarding accessory dwellings	Shani Porter, Planning Director	Shani Porter, Planning Director

ACTION REQUESTED	
Planning Staff and the Planning Commission requests that Town Council review, discuss, and take action on Ordinance 2025-01 on amendments to the Land Use Code regarding Accessory Dwellings. Actions that may be taken: 1. Approve Ordinance 2025-01 2. Deny Ordinance 2025-01 3. Take No Action.	**Ordinance**

BRIEF HISTORY OF ITEM

Colorado HB24-1152 requires a subject jurisdiction, on or after June 30, 2025, to allow, subject to an administrative approval process, one accessory dwelling unit as an accessory use to a single-unit detached dwelling in any part of the subject jurisdiction where the subject jurisdiction allows single-unit detached dwellings; and

HB4-2152 also prohibits, on or after June 30, 2025, subject jurisdictions from enacting or enforcing certain local laws or otherwise acting in certain ways that would restrict the construction or conversion of an accessory dwelling unit.

The legislative findings of the Colorado General Assembly in HB24-1152, including without limitations with regards to accessory dwelling units, finds the following:

- Accessory dwelling units offer a way to provide compact, relatively affordable housing in established neighborhoods with minimal impacts to infrastructure and to supply new housing opportunities without added dispersed low-density housing;
- Accessory dwelling units generate rental income to help homeowners cover mortgage payments or other costs, which can be important for a variety of residents, such as older homeowners on fixed incomes and low- and moderate-income homeowners;
- Accessory dwelling units provide families with options for intergenerational living arrangements that enable child or elder care and aging in place;
- As Colorado's population ages and typical household size continues to decrease, accessory dwelling units offer more compact housing options that align with the state's changing

demographics, and Coloradans over sixty-five years of age are the fastest-growing age cohort in Colorado according to the state demography office;

- Accessory dwelling units enable seniors to downsize, move into accessible units, or live with family or a caregiver while remaining in their communities.
- Compact infill development reduces water demand and infrastructure costs by using less piping, which reduces water loss; includes less landscaped space per unit; and makes better use of existing infrastructure.
- Accessory dwelling units reduce government capital and maintenance costs for infrastructure since accessory dwelling units are built in existing neighborhoods and have a relatively small impact on existing infrastructure;
- Increasing housing supply moderates price increases and improves housing affordability across all incomes, according to studies such as "The economic Implications of Housing Supply" in the Journal of Economic Perspectives and "Supply Skepticism: Housing Supply and Affordability" in the journal Housing Policy Debate;
- Accessory dwelling units offer affordable and attainable options to live in high-opportunity neighborhoods, which can help improve equity outcomes regionally and statewide; and

BRIEF SUMMARY

The proposed amendments to the Land Use Code would implement regulations for the construction, conversion, expansion, or improvement of accessory dwellings within the Town, in compliance with the requirements in House Bill 2024-1152, which was enacted by the Colorado General Assembly in the 2024 legislative session to increase the number of accessory dwelling units in municipalities with a population of 1,000 or more and that are within the area of metropolitan planning organization.

PUBLIC SUPPORT/CONCERN

None at this time

ANALYSIS AND RECOMMENDATION

Town staff and the Planning Commission requests Town Council review, discuss, and approve Ordinance 2025-01 for the proposed amendments to the Land Use Code regarding accessory dwellings.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:

1. TC O-2025-01 ADU Amendments (HB24-1152) (updated 1.7.2025)
2. PC2024-05R - Amendments to Ch 16 Land Use Code
3. TC Public Notice Land Use Code 1-14-25

TOWN OF SEVERANCE
ORDINANCE NO. 2025-01

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, AMENDING CHAPTER 16 (LAND USE CODE) OF THE SEVERANCE MUNICIPAL CODE REGARDING ACCESSORY DWELLINGS

WHEREAS, in the 2024 legislative session, the Colorado General Assembly enacted House Bill 2024-1152 (HB24-1152) concerning increasing the number of accessory dwelling units in municipalities with a population of 1,000 or more and that are within the area of metropolitan planning organization (each a "subject jurisdiction"); and

WHEREAS, the Town of Severance has a population greater than 1,000 and is a member of, and located within, the North Front Range Metropolitan Planning Organization (NFRMPO); and

WHEREAS, HB24-1152 requires a subject jurisdiction, on or after June 30, 2025, to allow, subject to an administrative approval process, one accessory dwelling unit as an accessory use to a single-unit detached dwelling in any part of the subject jurisdiction where the subject jurisdiction allows single-unit detached dwellings; and

WHEREAS, HB24-1152 also prohibits, on or after June 30, 2025, subject jurisdictions from enacting or enforcing certain local laws or otherwise acting in certain ways that would restrict the construction or conversion of an accessory dwelling unit; and

WHEREAS, in accordance with Section 16.19.120 of the Severance Municipal Code, Town staff may initiate amendments to the text of the regulations in Chapter 16, "Land Use Code," of the Severance Municipal Code ("Code"); and

WHEREAS, Town staff has proposed amendments to the Land Use Code to implement regulations for the approval, construction, conversion, expansion, and improvement of accessory dwellings in accordance with the requirements of HB24-1152; and

WHEREAS, in accordance with Section 16.19.120 and 16.19.10, the Planning Commission held a public hearing and reviewed the proposed amendments regarding accessory dwelling units at its meeting on December 18, 2024, and recommended approval of the proposed amendments; and

WHEREAS, on January 14, 2025, the Town Council held a duly noticed public hearing to consider the proposed amendments[1] and reviewed the amendments regarding accessory dwelling units in accordance with the criteria in Section 16.19.120(b) of the Code; and

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[1] Notice of the Town Council's public hearing on the proposed amendments in this ordinance was published on December 30, 2024, on the Town of Severance's homepage, https://www.townofseverance.org/, in accordance with Section 16.19.40(b)(4) and Tables 19.10 and 19.40 in Article 19 of the Land Use Code.

WHEREAS, the Town Council recognizes and adopts the legislative findings of the Colorado General Assembly in HB24-1152, including without limitations, the following:

- Accessory dwelling units offer a way to provide compact, relatively affordable housing in established neighborhoods with minimal impacts to infrastructure and to supply new housing opportunities without added dispersed low-density housing;

- Accessory dwelling units generate rental income to help homeowners cover mortgage payments or other costs, which can be important for a variety of residents, such as older homeowners on fixed incomes and low- and moderate-income homeowners;

- Accessory dwelling units provide families with options for intergenerational living arrangements that enable child or elder care and aging in place;

- As Colorado's population ages and typical household size continues to decrease, accessory dwelling units offer more compact housing options that align with the state's changing demographics, and Coloradans over sixty-five years of age are the fastest-growing age cohort in Colorado according to the state demography office;

- Accessory dwelling units enable seniors to downsize, move into accessible units, or live with family or a caregiver while remaining in their communities.

- Compact infill development reduces water demand and infrastructure costs by using less piping, which reduces water loss; includes less landscaped space per unit; and makes better use of existing infrastructure.

- Accessory dwelling units reduce government capital and maintenance costs for infrastructure since accessory dwelling units are built in existing neighborhoods and have a relatively small impact on existing infrastructure;

- Increasing housing supply moderates price increases and improves housing affordability across all incomes, according to studies such as "The economic Implications of Housing Supply" in the Journal of Economic Perspectives and "Supply Skepticism: Housing Supply and Affordability" in the journal Housing Policy Debate;

- Accessory dwelling units offer affordable and attainable options to live in high-opportunity neighborhoods, which can help improve equity outcomes regionally and statewide; and

WHEREAS, the Town Council desires to amend Chapter 16 of the Severance Municipal Code to implement regulations for the approval, construction, conversion, expansion, and improvement of accessory dwellings in accordance with the requirements of HB24-1152; 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:[2]

Section 1. Paragraph (a) (2) of Section 16.6.20.3., "Land Uses," of Division 2, "Suburban Perimeter," of Article 6, "Zoning Districts," of Chapter 16, "Land Use Code," of the Severance Municipal Code is hereby amended to read as follows:

Sec. 16.6.20.3. Land Uses.

(a) Uses by right:

* * *

(2) Accessory dwelling ~~(limited)~~.

Section 2. Subparagraph (a) (1) b. of Section 16.6.30.3., "Uses," of Division 3, "Town Core," of Article 6, "Zoning Districts," of Chapter 16, "Land Use Code," of the Severance Municipal Code is hereby amended to read as follows:

Sec. 16.6.30.3. Uses.

(a) Uses by right.

(1) Residential land uses:

* * *

b. Accessory dwelling ~~(including "carriage units") associated with a permitted use~~.

Section 3. The definition of "Accessory dwelling" in Section 16.7.10, "Definitions," of Article 7, "Definitions," of Chapter 16, "Land Use Code," of the Severance Municipal Code is hereby repealed and replaced with the following:

Accessory dwelling or *ADU* means an internal, attached, or detached dwelling that provides complete independent living facilities for one or more individuals; is located on the same lot as a proposed or existing primary residence; and includes facilities for living, sleeping, eating, cooking, and sanitation. An ADU may also be known as an "accessory apartment", "secondary suite", or "mother-in-law apartment."

---

[2] Additions to existing Code provisions are shown by underlining; deletions from existing Code provisions are shown by ~~strikethrough~~.

Section 4. Article 9, "Supplemental Regulations," of Chapter 16, Land Use Code, of the Severance Municipal Code is hereby amended by adding a new section to be numbered 16.9.50, which section reads as follows:

Sec. 16.9.50. Accessory dwellings.

(a) *Intent*. The regulations in this section are intended to address the construction, conversion, expansion, or improvement of accessory dwellings within the Town and to ensure all accessory dwellings are constructed, converted, expanded or improved, and occupied, in compliance with the Town's adopted life safety codes and building regulations, including but not limited to, building, fire, utility, or stormwater codes.

(b) *Administrative approval required*. To ensure compliance with the regulations in this section, an application and administrative approval shall be required to construct, convert, expand, or improve any accessory dwelling within the Town. For purposes of this section, "improve" or "improvements" means any alteration, repair, addition, expansion, reconstruction, replacement, renovation, or any work in or upon a building or structure for which a building permit is required pursuant to the Town's adopted building regulations.

(c) *Application requirements; fees*. Applications for the construction, conversion, expansion, or improvement of any accessory dwelling shall be made in writing and shall include all information, documents, and plans necessary for the Town to determine whether the accessory dwelling complies with the standards set forth in this section. The applicant shall pay all application and review fees established by resolution of the town council.

(d) *Town Staff review and decision*. When the Town Staff has determined the application for the construction, conversion, expansion, or improvement of an accessory dwelling to be complete, the Town Staff shall review the application to determine if the application complies with the standards set forth in this section, and shall approve, approve with conditions, or deny the application. Upon the Town Staff's approval of the application, any building permits required for the accessory dwelling shall be issued to the applicant.

(e) *Standards*. The following standards apply to all accessory dwellings for which construction, conversion, expansion, or improvements commences on or after the effective date of this ordinance.

(1) There shall be no more than one (1) accessory dwelling on a residential lot.

(2) No portion of a lot on which an accessory dwelling is located may be subdivided from, or legally described differently than, the lot containing the principal residential unit.

(3) No portion of a structure containing an accessory dwelling may have ownership different from the ownership of the principal dwelling unit.

(4) The accessory dwelling shall be affixed to an engineered permanent foundation.

(5) An internal or attached accessory dwelling shall be separated from the principal dwelling by a firewall meeting building and fire codes.

(6) Accessory dwelling utilities shall be connected through the principal residential dwelling. Additional water dedication or water or sanitary sewer tap upsize may be required to account for increase in demand beyond the expectation of the original dedication or capacity of the original tap.

(7) Prior to the issuance of any building permit for an accessory dwelling, the applicant shall furnish to the town a statement by the water service provider and wastewater service provider confirming each provider's capacity to service the property upon the construction of the proposed accessory dwelling. If the property is served by a well or onsite wastewater treatment system, the applicant shall furnish information sufficient for the Town to determine that such facilities are adequate to service the accessory dwelling.

(8) The accessory dwelling shall comply with any applicable residential design standard.

(9) For purposes of calculating residential density, each accessory dwelling shall count as one-half (½) dwelling unit.

(10) The size of an accessory dwelling unit shall be no larger than the size of the principal dwelling unit on the same lot as the accessory dwelling unit.

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. In accordance with Section 6.03(6) of the Town of Severance Home Rule Charter, this ordinance shall be effective thirty (30) days after publication.

Section 9. Violations of this ordinance shall be punishable in accordance with Section 1-4-20 of the Severance Municipal Code.

INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED IN FULL this 14th day of January, 2025.

TOWN OF SEVERANCE, COLORADO

____
Matthew Fries, Mayor

ATTEST:

____
Sarah Jacobsen, Town Clerk

APPROVED AS TO FORM:

____
Hayashi & Macsalka, LLC, Town Attorney

AFFIDAVIT OF PUBLICATION

STATE OF COLORADO)
)
COUNTY OF WELD)

I, Sarah Jacobsen, Town Clerk for the Town of Severance, do solemnly swear and affirm as follows:

1. The following ordinance was enacted by the Town Council on ___________, 20___.

TOWN OF SEVERANCE
ORDINANCE NO. 2025-01

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, AMENDING CHAPTER 16 (LAND USE CODE) OF THE SEVERANCE MUNICIPAL CODE REGARDING ACCESSORY DWELLINGS

2. I published in full a true and correct copy of the above-referenced ordinance on the Town

of Severance's web site, https://www.townofseverance.org/, on ___________ 20__. and such ordinance will remain there for 30 days following the effective date.

Witness my hand and seal this ____ day of ___________ 20__.

______________________________ [Town Seal]

Sarah Jacobsen
Town Clerk

TOWN OF SEVERANCE PLANNING COMMISSION
RESOLUTION NO. PC-2024-05R

A RESOLUTION OF THE PLANNING COMMISSION OF THE TOWN OF SEVERANCE, COLORADO, MAKING A RECOMMENDATION TO THE TOWN COUNCIL TO APPROVE AMENDMENTS TO CHAPTER 16, "LAND USE CODE," OF THE SEVERANCE MUNICIPAL CODE REGARDING ACCESSORY DWELLINGS

WHEREAS, in accordance with Section 16.19.120 of the Severance Municipal Code, Town staff may initiate amendments to the text of the regulations in Chapter 16, "Land Use Code," of the Severance Municipal Code ("Code"); and

WHEREAS, Town staff has proposed amendments to the Land Use Code (the "Proposed Amendments"), in the form attached to this resolution as **Exhibit A** and incorporated herein by this reference; and

WHEREAS, the Proposed Amendments would implement regulations for construction, conversion, expansion, or improvement of accessory dwellings within the Town, in compliance with the requirements in House Bill 2024-1152, which was enacted by the Colorado General Assembly in the 2024 legislative session to increase the number of accessory dwelling units in municipalities with a population of 1,000 or more and that are within the area of metropolitan planning organization; and

WHEREAS, in accordance with Section 16.19.120 and 16.19.10, the Planning Commission shall review text amendments to the Land Use Code at a public hearing; and

WHEREAS, on December 18, 2024, the Planning Commission held a duly noticed public hearing to consider the Proposed Amendments;[1] and

WHEREAS, after considering any public testimony at the public hearing and the presentation by Town staff, and after reviewing the Proposed Amendments according to the criteria in Section 16.19.120(b) of the Land Use Code, the Planning Commission desires to recommend the Town Council approve the Proposed Amendments as presented.

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

1. The Planning Commission recommends the Town Council approve the Proposed Amendments to the Land Use Code regarding regulations for the construction, conversion, expansion, or improvement of accessory dwellings within the Town, as set forth in the draft ordinance attached to this resolution as **Exhibit A**.

---

[1] Notice of the Planning Commission's public hearing on the Proposed Amendments was published on ________December 2________, 2024, on the Town of Severance's homepage, https://www.townofseverance.org/, in accordance with Section 16.19.40(b)(4) and Tables 19.10 and 19.40 in Article 19 of the Land Use Code.

RESOLVED AND APPROVED this 18th day of December, 2024

PLANNING COMMISSION OF THE
TOWN OF SEVERANCE, COLORADO

Julie Stout

Julie Stout, Chair

ATTEST:

Sarah Jacobsen, Town Clerk

Town of Severance
Town Seal
Incorporated 1920
Severance, Colorado

APPROVED AS TO FORM:

DocuSigned by:
Mary Lynn Macsalka
B0660CCFFDD54DA...

Hayashi & Macsalka, LLC, Town Attorney

TOWN OF SEVERANCE, COLORADO
NOTICE OF PUBLIC HEARINGS

Notice is hereby given that the Town Council of the Town of Severance will hold two (2) Public Hearings, on **Tuesday, January 14, 2025, commencing at 6:00 p.m.,** or as soon as thereafter as each matter may be called, at the Town of Severance Town Hall, Council Chambers, 3 S. Timber Ridge Parkway, Severance, Colorado 80550. The purpose of each Public Hearing is to take testimony from the public on proposed amendments to the Town of Severance Land Use Code (Chapter 16 of the Severance Municipal Code), as follows:

1. Proposed text amendments to the Land Use Code regarding Home-Based Business regulations, including staff review of home-based business permits and standards and requirements for home-based businesses.

2. Proposed text amendments to the Land Use Code regarding accessory dwellings, including regulations, application requirements, and administrative approval of accessory dwellings by Town staff.

No later than three (3) days prior to the Public Hearings date, all meeting materials and instructions for participation will be posted at https://www.townofseverance.org and available upon appointment at Severance Town Hall, 3 S. Timber Ridge Parkway, Severance, Colorado 80550, Tel. 970-686-1218. Written comments must be submitted to the Town no later than 5:00 pm on the day of the meeting to be considered by the Planning Commission. All written comments are to be sent to planning@townofseverance.org.

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

The Town of Severance Land Use Code (Chapter 16 of the Severance Municipal Code) is on file with the Town of Severance and available online at https://library.municode.com/co/severance/codes/municipal_code. For questions or comments contact:

Shani Porter
970-686-1218
planning@townofseverance.org

TOWN OF SEVERANCE, COLORADO
Sarah Jabobsen
Town Clerk

AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
PUBLIC HEARING Pg 140 - **Ordinance 2025-02**: An Ordinance of the Town Council of the Town of Severance, Colorado, amending Chapter 16 (land use code) of the Severance Municipal Code regarding Home-Based Business Regulations	Shani Porter, Planning Director	Shani Porter, Planning Director

ACTION REQUESTED

Planning Staff and the Planning Commission requests that Town Council review, discuss, and take action on Ordinance 2025-02 on amendments to the Land Use Code regarding Home-Based Businesses. Action taken:

1. Approve Ordinance 2025-02
2. Deny Ordinance 2025-02
3. Take No Action.

Ordinance

BRIEF HISTORY OF ITEM

Ordinance 2025-02 will amend the zoning district regulations and implement permitting and review standards and regulations for home-based businesses in the Rural Residential, Suburban Perimeter, and Town Core zoning districts. The amendment will clarify the home-based business as a use by right or one requiring a special use permit.

BRIEF SUMMARY

The proposed amendments would amend zoning district regulations and implement permitting and review standards and regulations for home-based businesses in the Rural Residential, Suburban Perimeter, and Town Core zoning districts.

PUBLIC SUPPORT/CONCERN

None at this time

ANALYSIS AND RECOMMENDATION

Town staff and the Planning Commission requests Town Council review, discuss, and approve Ordinance 2025-02 for the proposed amendments to the Land Use Code regarding home-based businesses.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:

1. TC O-2025-02 Home-Based Businesses Amendments (updated 1.7.2025)
2. PC2024-04R - Recommendation to Council App Ch 16 Land Use
3. TC Public Notice Land Use Code 1-14-25

TOWN OF SEVERANCE
ORDINANCE NO. 2025-02

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF SEVERANCE, COLORADO, AMENDING CHAPTER 16, "LAND USE CODE," OF THE SEVERANCE MUNICIPAL CODE REGARDING HOME-BASED BUSINESS REGULATIONS

WHEREAS, in accordance with Section 16.19.120 of the Severance Municipal Code, Town staff may initiate amendments to the text of the regulations in Chapter 16, "Land Use Code," of the Severance Municipal Code ("Code"); and

WHEREAS, Town staff has proposed amendments to the Land Use Code to amend zoning district regulations and implement permitting and review standards and regulations for home-based businesses in the Rural Residential, Suburban Perimeter, and Town Core zoning districts; and

WHEREAS, in accordance with Section 16.19.120 and 16.19.10, the Planning Commission held a public hearing and reviewed the proposed amendments at its meeting on December 18, 2024, and recommended approval of the proposed amendments; and

WHEREAS, on January 14, 2025, the Town Council held a duly noticed public hearing to consider the proposed amendments[1] and reviewed the amendments in accordance with the criteria in Section 16.19.120(b) of the Code; and

WHEREAS, the Town Council desires to amend Chapter 16 of the Severance Municipal Code to amend zoning district regulations and implement permitting and review standards and regulations for home-based businesses in the Rural Residential, Suburban Perimeter, and Town Core zoning districts; 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: [2]

---

[1] Notice of the Town Council's public hearing on the proposed amendments in this ordinance was published on December 30, 2024, on the Town of Severance's homepage, https://www.townofseverance.org/, in accordance with Section 16.19.40(b)(4) and Tables 19.10 and 19.40 in Article 19 of the Land Use Code.

[2] Additions to existing Code provisions are shown by <u>underlining</u>; deletions from existing Code provisions are shown by ~~strikethrough~~.

Section 1. Section 16.9.20, "Home-based businesses Type I and Type II," of Article 9, "Supplemental Regulations," of Chapter 16, "Land Use Code," of the Severance Municipal Code is hereby amended to read as follows:[3]

Sec. 16.9.20. Home-based businesses ~~Type I and Type II~~.

~~Home-based businesses must meet the following standards:~~

(a) *Permit required*. All home-based businesses shall require a permit issued by the Town Manager or designee according to the following:

(1) An application form and support materials shall be submitted to the Planning department;

(2) A permit may be approved by the Town Manager or designee upon a finding that all standards in this section are met, and the Town Manager or designee may require any additional conditions or limitations on the permit to ensure that the standards continue to be met;

(3) A permit shall be valid for as long as the home-based business holds a valid business license issued by the Town, except that the permit may be revoked as provided in subsection (c) of this section regardless of the status of the business license;

(4) A permit is valid only for the original applicant, and is not transferable to another person or to another location; and

(5) A home-based business shall not be eligible for a Town-issued business license until a permit is approved. Upon approval of the permit, the applicant shall apply for and obtain a Town-issued business license for the home-based business. Operation of the home-based business shall not commence until the applicant has obtained a Town-issued business license.

(b) *Standards*. A home-based business may be accessory to a primary residential use on the lot and shall meet all of the following standards:

(1) In addition to the family occupying the dwelling containing the home-based business, there shall not be more than one (1) outside employee working at the site of the home-based business.

(2) The home-based business shall not exceed one thousand (1,000) square feet or thirty percent (30%) of the total floor area of the dwelling, whichever is less, or can be located in an accessory building not to exceed five hundred (500) square feet. The home-based business shall be conducted entirely within the

[3] Family child care homes are regulated and licensed by the State of Colorado and must comply with all applicable state laws and regulations. *See* C.R.S. § 26.5-5-301 – 331 (Child Care Licensing) and Section 7.707 (Rules Regulating Family Child Care Homes) in 12 CCR 2509-8 (Child Care Facility Licensing), available online at https://cdec.colorado.gov/for-providers/rules-and-regulations (last visited on 12/2/2024).

dwelling or designated accessory building, except as required for state-licensed family child care homes.

(3) The home-based business shall be clearly incidental and secondary to the use of the dwelling for dwelling purposes and must not change the residential character thereof.

(4) There shall be no change in the outside appearance of the building or premises or other visible evidence of the conduct of such home-based business, including advertising signs larger than two (2) square feet in total size. No other displays or advertising that solicit or direct persons to the address other than the single sign limited to two (2) square feet in total area are permitted.

(5) There must be no exterior storage on the premises of material or equipment used as a part of the home-based business unless it is enclosed and lot coverage requirements for accessory uses are met.

(6) No equipment or process shall be used in such home-based business that creates any glare, fumes, odors or other objectionable conditions detectable to the normal senses off the lot if the occupation is conducted in a single-family dwelling or outside the dwelling unit if conducted in other than a single-family dwelling.

(7) The following uses, because of their tendency to go beyond the limits permitted for home-based businesses and thereby impair the use and value of the residential area, shall not be permitted as home-based businesses: medical marijuana center, medical marijuana optional premises cultivation operation, medical marijuana-infused products manufacturing; auto repair or motorized implement repair; dance, music or other types of instruction (if more than four (4) students are instructed at one (1) time); the painting of vehicles, trailers or boats; private schools with organized classes; welding shops; nursing homes and any retail or wholesale sales to consumers upon the premises not incidental to the home-based business (e.g., hair care products at a hair stylist).

(8) All exterior aspects of the home-based business operation shall not disrupt the residential character of the area.

~~(9) The maximum number of vehicle trips per day for clients who may visit the home-based business per day is fifteen (15).~~

(9) No traffic, services, or deliveries shall be generated by the home occupation that is abnormal to a residential neighborhood. In general, this shall be limited to:

a. No more than one (1) customer vehicle parked at the property at a time, except for drop-off and pick-up of children for childcare or instruction.

b. No more than ten (10) client visits per week, except for drop-off and pick-up of children for childcare or instruction.

c. Delivery of products or materials is limited to that normally associated with residential purposes.

d. All parking necessary for the use shall meet the neighborhood design standards, and be confined to the garage, driveway, or street directly in front of the dwelling.

(10) The property shall comply with all Town building codes and property maintenance standards.

(11) Use of utilities shall be limited to that typically associated with residential purposes.

(c) *Revocation of permit*. The Town Manager or designee may revoke a permit for non-compliance with these criteria, violation of any conditions of the approval, misinformation or misrepresentation in the application, or a change in the nature or extent of the use, or any other circumstance that violates the public health, safety, and welfare.

(d) *When special use permit is required*. Any home-based business not meeting the standards or otherwise denied a permit by the Town Manager or designee may only be approved by a special use permit.

Section 2. Section 16.6.10.3, “Land uses,” of Division 1, “Rural Residential,” of Article 6, “Zoning Districts,” of Chapter 16, “Land Use Code,” of the Severance Municipal Code is hereby amended to read as follows

Sec. 16.6.10.3. Land uses.

(a) Uses by right:

(1) Single-family residential.

(2) Accessory dwelling.

(3) Home-based business, in compliance with Article 9 (Supplemental Regulations) of this chapter ~~(Type I~~).

(4) Parks.

(5) Schools.

(b) Encouraged Uses:

~~(1) Home-based business (Type II).~~

~~(2)~~ (1) Agriculture commercial (Type II).

~~(3)~~ (2) Golf courses.

~~(4)~~ (3) Churches.

~~(5)~~ (4) Outdoor recreation.

~~(6)~~ (5) Agriculture hobby (Type I) noncommercial, focused (management Plan template).

(c) Uses requiring additional review. Note: Land uses not identified may be considered with additional review to be determined by Planning Staff at pre-application meeting. See Section 16.3.4 of this chapter.

Section 3. Section 16.6.20.3, "Land uses," of Division 2, "Suburban Perimeter," of Article 6, "Zoning Districts," of Chapter 16, "Land Use Code," of the Severance Municipal Code is hereby amended to read as follows:

Sec. 16.6.20.3. Land uses.

(a) Uses by right:

(1) Residential uses.

(2) Accessory dwelling (limited).

(3) Home-based business, in compliance with Article 9 (Supplemental Regulations) of this chapter ~~(Type I)~~.

(4) Neighborhood parks.

(5) Schools.

(6) Outdoor recreation.

(b) Encouraged Uses.

(1) Bed and breakfast establishments.

(2) Churches.

(3) Childcare centers.

(4) Adult day/respite centers.

(5) Long-term care facilities.

(6) Office, financial, medical services and clinics.

(7) Neighborhood shopping centers.

(8) Golf courses.

(c) Uses requiring additional review:

~~(1) Home-based business (Type II) See Article 9, Supplemental Regulations.~~

~~(2)~~ (1) Workshops/small custom industry.

Note: Land uses not identified may be considered with additional review to be determined by Planning Staff at pre-application meeting. See Section 16.3.4.3 of this chapter.

Section 4. Subsections (b)(2) and (c)(2)p. of Section 16.6.30.3, "Uses," of Division 3, "Town Core," of Article 6, "Zoning Districts," of Chapter 16, "Land Use Code," of the

Severance Municipal Code are hereby amended to read as follows:

Sec. 16.6.30.3. Uses.

*   *   *

(b) Encouraged Uses.

*   *   *

(2) Commercial, retail or service land uses:

*   *   *

o. [Reserved.]
p. Home based business, in compliance with Article 9 (Supplemental Regulations) of this chapter ~~Type I~~.

*   *   *

(c) Uses requiring additional review.

*   *   *

(2) Commercial, retail or service land uses:

*   *   *

~~p. Home Based Business Type II.~~

*   *   *

Section 5. Table 19.40, “Notification Timeframes and Requirements,” in Section 16.19.40, “Public hearing and notification requirements,” of Article 19, “Review and Approval Procedures,” of Chapter 16, “Land Use Code,” of the Severance Municipal Code is hereby amended to delete the last row of such table, as follows:

Table 19.40. Notification Timeframes and Requirements				
(See Table 19.10 - Review Procedures for additional information)				
Application Type	Meeting Type	Mailed Notice	Posted Sign	Publication
* * * [Other rows not amended by this ordinance.] * * *				
~~Home-Based Business - Type II~~	~~TC~~	~~Owners within 500 feet; 15 calendar days prior to meeting~~	~~15 calendar days prior to meeting~~	~~Not required~~

PC = Planning Commission BOA = Board of Adjustments
TC = Town Council < > = Public Hearing

Section 6. 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 7. 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 8. This ordinance is deemed necessary for the immediate protection of the health, welfare and safety of the community.

Section 9. In accordance with Section 6.03(6) of the Town of Severance Home Rule Charter, this ordinance shall be effective thirty (30) days after publication.

Section 10. Violations of this ordinance shall be punishable in accordance with Section 1-4-20 of the Severance Municipal Code.

INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED IN FULL this ___ day of ___________, 2024.

TOWN OF SEVERANCE, COLORADO

____
Matthew Fries, Mayor

ATTEST:

____
Sarah Jacobsen, Town Clerk

APPROVED AS TO FORM:

____
Hayashi & Macsalka, LLC, Town Attorney

AFFIDAVIT OF PUBLICATION

STATE OF COLORADO)
)
COUNTY OF WELD)

I, Sarah Jacobsen, Town Clerk for the Town of Severance, do solemnly swear and affirm that I published in full a true and correct copy of Ordinance No. 2025-02, enacted by the Town Council on ____________, 20___, on the Town of Severance's web site, https://www.townofseverance.org/, on the ___ day of ___________ 20__.

Witness my hand and seal this ____ day of ___________ 20__.

____________________________ [Town Seal]

Sarah Jacobsen
Town Clerk

TOWN OF SEVERANCE PLANNING COMMISSION
RESOLUTION NO. PC-2024-04R

A RESOLUTION OF THE PLANNING COMMISSION OF THE TOWN OF SEVERANCE, COLORADO, MAKING A RECOMMENDATION TO THE TOWN COUNCIL TO APPROVE AMENDMENTS TO CHAPTER 16, "LAND USE CODE," OF THE SEVERANCE MUNICIPAL CODE REGARDING HOME-BASED BUSINESS REGULATIONS

WHEREAS, in accordance with Section 16.19.120 of the Severance Municipal Code, Town staff may initiate amendments to the text of the regulations in Chapter 16, "Land Use Code," of the Severance Municipal Code ("Code"); and

WHEREAS, Town staff has proposed amendments to the Land Use Code (the "Proposed Amendments"), in the form attached to this resolution as **Exhibit A** and incorporated herein by this reference; and

WHEREAS, the Proposed Amendments would amend zoning district regulations and implement permitting and review standards and regulations for home-based businesses in the Rural Residential, Suburban Perimeter, and Town Core zoning districts; and

WHEREAS, in accordance with Section 16.19.120 and 16.19.10, the Planning Commission shall review text amendments to the Land Use Code at a public hearing; and

WHEREAS, on December 18, 2024, the Planning Commission held a duly noticed public hearing to consider the Proposed Amendments[1] and reviewed the amendments in accordance with the criteria in Section 16.19.120(b) of the Code; and

WHEREAS, after considering any public testimony at the public hearing and the presentation by Town staff, and after reviewing the Proposed Amendments according to the criteria in Section 16.19.120(b) of the Land Use Code, the Planning Commission desires to recommend the Town Council approve the Proposed Amendments as presented.

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

1. The Planning Commission recommends the Town Council approve the Proposed Amendments to the Land Use Code regarding regulations for the home-based businesses within the Town, as set forth in the draft ordinance attached to this resolution as **Exhibit A**.

---

[1] Notice of the Planning Commission's public hearing on the Proposed Amendments was published on ______December 2___, 2024, on the Town of Severance's homepage, https://www.townofseverance.org/, in accordance with Section 16.19.40(b)(4) and Tables 19.10 and 19.40 in Article 19 of the Land Use Code.

RESOLVED AND APPROVED this 18th day of December, 2024

PLANNING COMMISSION OF THE
TOWN OF SEVERANCE, COLORADO

Julie Stout

Julie Stout, Chair

ATTEST:

Sarah Jacobsen, Town Clerk

Town of Severance
Town Seal
Incorporated 1920
Severance, Colorado

APPROVED AS TO FORM:

DocuSigned by:
Mary Lynn Macsalka
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Hayashi & Macsalka, LLC, Town Attorney

TOWN OF SEVERANCE, COLORADO
NOTICE OF PUBLIC HEARINGS

Notice is hereby given that the Town Council of the Town of Severance will hold two (2) Public Hearings, on **Tuesday, January 14, 2025, commencing at 6:00 p.m.,** or as soon as thereafter as each matter may be called, at the Town of Severance Town Hall, Council Chambers, 3 S. Timber Ridge Parkway, Severance, Colorado 80550. The purpose of each Public Hearing is to take testimony from the public on proposed amendments to the Town of Severance Land Use Code (Chapter 16 of the Severance Municipal Code), as follows:

1. Proposed text amendments to the Land Use Code regarding Home-Based Business regulations, including staff review of home-based business permits and standards and requirements for home-based businesses.

2. Proposed text amendments to the Land Use Code regarding accessory dwellings, including regulations, application requirements, and administrative approval of accessory dwellings by Town staff.

No later than three (3) days prior to the Public Hearings date, all meeting materials and instructions for participation will be posted at https://www.townofseverance.org and available upon appointment at Severance Town Hall, 3 S. Timber Ridge Parkway, Severance, Colorado 80550, Tel. 970-686-1218. Written comments must be submitted to the Town no later than 5:00 pm on the day of the meeting to be considered by the Planning Commission. All written comments are to be sent to planning@townofseverance.org.

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

The Town of Severance Land Use Code (Chapter 16 of the Severance Municipal Code) is on file with the Town of Severance and available online at https://library.municode.com/co/severance/codes/municipal_code. For questions or comments contact:

Shani Porter
970-686-1218
planning@townofseverance.org

TOWN OF SEVERANCE, COLORADO
Sarah Jabobsen
Town Clerk

AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 153 - Mayor Pro-Tem Appointment	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA, ICMA-CM

ACTION REQUESTED

Management asks that the Town Council discuss the Mayor Pro Tem appointment and take action.

- Actions that may be taken:
  - Move to appoint a Mayor Pro Tem for a one-year term

Action Requested
Discussion

BRIEF SUMMARY

Per Article III Section 3.08 of the Town of Severance Home Rule Charter:

3.08 Mayor Pro Tern and Acting Mayor.
(1) A Mayor Pro Tern shall be elected by the Council from its own membership each January. The Mayor Pro Tern shall act as Mayor during the absence of the Mayor.

PUBLIC SUPPORT/CONCERN

None at this time.

ANALYSIS AND RECOMMENDATION

Management recommends that the Town Council take action and move to appoint a Mayor Pro Tem for a one-year term.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:
None

AGENDA ITEM SUMMARY

AGENDA ITEM	SUBMITTED BY	PRESENTED BY
Pg 154 - Town Council Liaison Appointments	Nicholas Wharton, Town Manager	Nicholas J. Wharton, MPA

ACTION REQUESTED

Management asks that the Town Council discuss the appointment of liaisons to the boards and commission below and take action.
 	
• Actions that may be taken:
    ○ Move to appoint a liaison to all or some of the listed boards/commissions for a one-year term
    ○ Keep all appointments as is
	Discussion
	Action Requested

BRIEF SUMMARY

Annually, the Town Council should review and appoint liaisons to the following Boards and Commissions for a one-year term:

- Chamber of Commerce (2nd Tuesday of Each Month at 9:00 am)
- Citizen Advisory Board (1st Wednesday of Each Month at 6:00 pm)
- Clearview Library District (Last Thursday of Each Month at 5:30 pm)
- Great Western Trail Authority (1st Thursday of Each Month at 5:30 pm)
- North Front Range MPO (1st Thursday of Each Month at 6:00 pm)
- North Weld County Water District (2nd Monday of Each Month at 8:30 am)
- Weld RE-4 School District (3rd Monday of Each Month at 7:00 pm)
- Windsor-Severance Fire District (2nd Wednesday of Each Month at 6:00 pm)
- Windsor-Severance Historical Society (4th Monday of Each Month at 10:00 am)

PUBLIC SUPPORT/CONCERN

None at this time.

ANALYSIS AND RECOMMENDATION

Management recommends that the Town Council take action and move to appoint liaisons to all or some of the above commissions and boards.

MATERIALS SUBMITTED

The following materials were submitted and included in this packet:
None